

DAWN CHARITABLE TRUST (DAWN)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

DAWN CHARITABLE TRUST (DAWN)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S Kalha MBA, ACIB Mrs N Singh Ms R Dave Ms M Chaggar Dr R Pattni
Charity number	1080649
Principal address	1 St Kilda's Road Harrow Middlesex, HA1 1QD
Independent examiner	Yashlal P Hindocha, BA, FCA Chartered Accountants and Statutory Auditors 34 Queensbury Station Parade Edgware Middlesex HA8 5NN
Bankers	National Westminster Bank Plc 315 Station Road Harrow Middlesex HA1 2AD

DAWN CHARITABLE TRUST (DAWN)

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DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objectives are to relieve poverty, social isolation and psychological distress in the community through provision of psychosocial support services that are inclusive and cognisant of the culturally and linguistically appropriate support needs of the socially displaced ethnic minority groups to improve the quality of their lives and promote their integration with the wider community. To achieve our aims holistically we offer two discrete strands of services comprising:

- A multilingual counselling service - delivered by professionally qualified women from diverse ethnic backgrounds to provide for the emotional and mental health support needs of women in a culturally sensitive 'women only' safe space from 10-4 during weekdays, whilst catering for support needs of men, working women unable to attend daytime appointments as well as couples and families in a gender-neutral space outside the window exclusive to women, in late evening and weekend opening hours.
- Social Inclusion and Wellbeing Support services for women (from 10-4) – to provide access to information, advocacy and advice, promote advancement of educational, cultural, recreational activities to alleviate social isolation and generate a sense of belonging and community spirit.
- Dawn's main aim is to be inclusive to all particularly with regard to the socially disadvantaged, hard-to-reach ethnic minority women in marginalised through cultural and linguistic barriers and, the prevalence of additional socially restrictive customs and norms resulting in denial of access early intervention for their emotional and mental health support needs in the mainstream.
- BAME women have been identified as the 'most vulnerable group' 'JSNA Report', Harrow (2015).
- Dawn is the only organisation in Harrow that provides a culturally-sensitive 'women only' safe space.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

Dawn provides two discrete strands of psychosocial support services to meet the culturally specific needs of the community: i) One-to-one counselling for emotional and mental health support; and ii) Social Inclusion and wellbeing support for women exclusively. The unique features of these two interdependent strands of Dawn's psychosocial support services are:

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

i) One-to-one Counselling Service - for emotional and mental health support:

Counselling is our core service provision. It accounts for more than 95% of our time, cost and resources. It is a vital non-invasive intervention that helps people in need of support at their most critical and vulnerable points in life to rebuild confidence and resilience to move on in life. Early access to counselling intervention prevents the risk of escalation of manageable issues into more invasive and costly interventions with the attendant social and economic costs.

The most common presenting issues in our work ranged from the day-to-day strains and stresses to deeper anxiety, depression, bereavement, relationship breakup, divorce, gender and cultural conflict, intergenerational issues, enduring illness, addiction, migration and PTSD related to social displacement and war crimes for migrants fleeing conflict ridden regions.

Women represent circa 97% of our overall client base. The persistent issue of domestic violence against women, rose by 3% to a new high of 73% due largely to the adverse impact of the protracted pandemic and the consequent lockdowns enforcing the abusers and victims into confined spaces for longer periods.

To remain compliant to the social distancing safety guidelines and cope with the unprecedented rise in demand for our unique, culturally-sensitive, multilingual counselling service (in 22 community languages) to meet the needs of the unfortunate low level, frontline public services staff from ethnic minority background at the brunt of the first wave of the crisis, we swiftly raised capacity and shifted delivery to online platforms with great success. Demand has since continued to rise to an unprecedented level.

ii) Social Inclusion and Wellbeing

This strand of our services is for women exclusively. It is aimed at addressing some of the inequities accruing to the socially marginalised minority groups excluded from the mainstream services due to prevalence of cultural, linguistic and social barriers.

Facilitation of this strand of our services helps draw in women from all socioeconomic backgrounds and creates socialisation opportunities for people to meet people outside their tightknit inward looking immediate social circles. This has led to development of several cross-learning opportunities such as monetising cooking skills such as pickle-making to create earning opportunities..

We offer a blend of weekly, monthly and ad hoc workshops comprising:

- A book-club combined with food, fun and laughter time.
- English classes on demand to raise confidence and communication skills for non-English speakers to get around independently and, integrate with the wider community in their neighbourhood.
- Yoga, meditation and mindfulness classes for relaxation and improving cardiovascular fitness.
- Parenting skills workshops for newly-arrived migrant mothers to support their children's learning and development.
- A monthly legal clinic.
- Referral to pro-bono solicitors through privileged access of up to 3 referrals per week to the Citizens Advice Bureau.
- Voluntary work opportunities for women seeking work-experience to enhance employability.
- Volunteering openings for skilled women run the workshops.
- Arts, crafts, dance, drama, music and photography workshops.
- A Film Club to encourage discussion and debate of cultural issues through the lens of art.
- A story-telling project to build a tapestry of shared experiences with the aim of turning these into a play into a play.
- Annual public events e.g.: International Women's Day Gala; Shakti Bazar to promote women's enterprise and other Fund-Raising events.

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

How our programmes deliver public benefit:

We have a well-established track record in successful delivery of holistic, psychosocial support services detailed above under the 'Activities' section, for the needs of the culturally and/or linguistically appropriate needs of the minority women's groups, especially the elderly, for over 28 years since our inception.

Our unique culturally and linguistically appropriate counselling service is our main core provision. It accounts for more than 95% of our work and resource allocation. It fills in a much valued and vital gap in the provisioning mainstream services. The uniqueness of this vital support service lies in the fact that:

- It is inclusive and accessible to anyone in need of support at any critical point in their life.
 - Dawn is the only organisation that offers a culturally-sensitive, 'women-only' safe space (from 10-4 during weekdays) and, a gender-neutral space at all other times and weekends to cater to the support needs of men, partners and families.
 - It is accessible in 22 community languages including: English, Hindi, Punjabi, Gujarati, Marathi, Bengali, Sylheti, Cantonese, Tamil, Farsi, Dari, Pashto, Kurdish, Basic Arabic, Somali, Yoruba, Romanian and Polish.
 - Circa 11,000 individuals have benefitted from counselling since 1993.
 - The largest client group is women at 97%.
 - To remain inclusive and maintain sustainability of positive transformational change from counselling women, counselling support for men was introduced at the behest of women in 2013.
- Male counselling runs in a gender-neutral zone outside the window of a 'women only' space, after 4 pm and at weekends an includes relationship and family counselling. Demand for this part of the service accelerated during the pandemic.
- The benefits of counselling are exponential - in that recovery of each direct beneficiary, radiates to at least 4 – 5 other closely related individuals associated with the direct beneficiary.
 - We continue to achieve close to a 100% success rate in therapy.

The primary area of benefit of Dawn's services is to the residents of Harrow but we remain open and accessible to anyone who seeks our support. Switching delivery to online platforms to get around the Covid Pandemic on 24th March 2020 until return to face-to-face intervention on 17 May 2021, widened the scope of our outreach pan London and beyond. Although the online platforms are a pale comparison to face-to-face sessions, it is envisaged that we will maintain a blended approach to address the needs of people unable to travel to the office in the short run.

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

During the year, the charity's income from grants, donations, fee and charitable activities was £248,153 (£120,162 in 2020)

It paid £29,118 (2020 - £17,581) in counselling staff salaries and clinical supervision of counsellors relying heavily on volunteer support to build up its reserves to recruit staff to develop its services.

The charity incurred £37,819 (2020 - £26,766) in governance and support costs to run the charity's services.

The charity received funding support from following charitable foundations:

- Trust for London
- Tampon Tax
- Lifelines International Foundation
- VCSE – CNWL Social Inclusion Pilot for people with long-term enduring mental illness
- Harrow Giving Bereavement Fund
- Harrow Giving Covid Fund
- MOJ-LCR Wave 4 Covid Fund
- Awards for All – Covid Fund
- LCF-MOPAC Grassroots Support Fund
- Vascroft Constructions Ltd
- Harrow Lottery

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure.

The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

In keeping with their risk mitigation approach, this level of reserves were maintained throughout the year with an additional buffer built in to cover the charity's planned recruitment drive to manage the escalation of demand in Dawn's unique psychosocial support services combining a culturally and linguistically appropriate counselling service and a social inclusion support service, specifically focused on the needs of the minorotised communities especially the hard-to-reach disadvantaged background women unable to pay for the cost of services.

Risk Mitigation

The trustees have assessed the major risks to which the charity is likely to be exposed, and are satisfied with the risk mitigating measures in place to minimise the foreseeable risks.

To mitigate financial risk, the trustees continue to diversify the charity's income streams by exploring further funding opportunities in the charity sector, corporate sector sponsorships and CSR giving, personal and corporate donors and philanthropy and fundraising events.

Safeguarding Policy

Dawn undertakes its fiduciary responsibility and duty of care to safeguard the vulnerable adults and children coming into contact with it in the course of its counselling support work most conscientiously. The roles, responsibilities and reporting processes are clearly set out in its Safeguarding Policy. All staff receives safeguarding training on identifying risk and on reporting suspected or actual incidents of abuse coming to their attention internally to the Safeguarding Officer or the Management for them to escalate it to the Harrow Council Safeguarding Board or the Police as necessary. All safeguarding issues are recorded in a logbook for record.

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Plans for the future

The charity is pursuing its business plan (2020-2025) to develop its services to reach out and offer psychosocial support to up to 1,000 individuals per annum.

It is continuing to diversify its income and revenue diversification plans to support its planned expansion and create more certainty of security of job tenure for its workforce. The unwavering loyalty and dedication of staff to public service has seen us through each financially challenging period – the latest being the Covid pandemic. Our staff willingly reverted to part-time paid employment whilst stepping up to put in extra time voluntarily to ensure the services remain uninterrupted.

The trustees will continue to pursue the Corporate Sector Giving (CSR), individual and corporate donors and philanthropists, sponsors and patrons besides the funding foundations they have identified to inject financial stability.

We have identified several worthwhile projects we will plan to bring on stream pending availability of resources. One such project in view of the social inclusion support needs of an aging population and the lack of appropriate culturally and linguistically facilities for the elderly ethnic minority women, is a 'Dementia Support Club'.

We remain committed to continuing refining and developing our psychosocial support services to support the mental and social wellbeing of the community with the service users as equal stakeholders to ensure the projects and services remain relevant and useful to them as the end-users.

Structure, governance and management

Dawn initially started working as a voluntary organisation in 1993, to offer psychosocial support services combining a culturally-sensitive, multilingual counselling service and social inclusion support services programme to meet the gap in provision of such services for the needs of the socially and culturally marginalised women from the Asian diaspora.

As Dawn continued to progress and develop, it was decided to convert its status to a registered charity, to raise the prospect of securing charitable funds to develop its work further. Dawn was registered with The Charity Commission for England and Wales on 9th May 2000, by way of a Trust Deed dated 19th March 2000.

The board of Trustees is spearheaded by the Chair and meets regularly to review the progress and performance. The counselling operations are overseen by a counselling coordinator. The administration is overseen by the Admin Officer. The overall policy and operational management is overseen by one of the trustees.

The staff and management meet regularly at 6-weekly intervals to review the progress and any issues arising.

The management operates an open-door policy for staff to discuss and resolve any issues that may arise.

The service users are involved in consultation and discussion of any new plans and projects as equal stakeholders and their views taken into consideration in policies through focus groups and opinion surveys.

The social inclusion projects are supported by the management and staff and the group participants encouraged guided to lead.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs S Kalha MBA, ACIB

Dr PK Chowdhry

(Resigned 28 February 2021)

Mrs N Singh

Ms R Dave

Ms M Chaggar

Dr R Pattni

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Recruitment and appointment of trustees

The trust deed requires there to be a minimum of three persons on the board of trustees to reasonably provide a proper oversight of all aspects of the charity's work. We now have five trustees on board. To cover contingencies such as unforeseeable absences or resignations, the trust deed provides that so long as there are at least two trustees remaining, the powers or discretions thereby or by law vested in the trustees would be exercisable.

On occurrence of a vacancy, the trustees are required to convene a meeting to note the event and commence search for a new appointee if required. There is no limit on the number of trustees the charity can have on the board. The appointment of a future trustee is subject to a resolution of the board passed at a special meeting by the remaining trustees under Clause M of the trust deed.

The selection of the person(s) to be appointed as trustee(s) would be based on consideration of whether the appointee would be able to make a contribution to the pursuit of the objects or the management of the Charity through - residence, occupation, employment or possession of special knowledge of an area of benefit or, through possession of personal and professional skills and qualifications.

Organisation structure

The board provides the overall oversight of charity's affairs. The day-to-day operations of the charity are managed by a team of full and part-time counsellors and administrative staff under the direction of a nominated trustee. The board meets at least twice a year to review the charity's progress and plan the policies and strategies for its future direction.

The counselling service is lead managed by a senior counselling coordinator. The counsellors are supported in their work at all times, through ongoing, interpersonal peer support, professional guidance of the counselling coordinator, consultation with management team and a formal, professional supervision by professionally qualified independent supervisor(s) once a fortnight.

The trustees operate an open door policy and are available for guidance and support to the members of staff whether paid or voluntary. To promote group cohesion and create shared learning opportunities, the staff and management meet regularly in 6-weekly intervals to review the progress of ongoing projects and service, discuss new projects and address any resource requirement or, other issues and concerns as they arise.

The charity also creates training opportunities for trainee counsellors.

The primary area of the charity's benefit is to the London Boroughs of Harrow, Brent and Hillingdon however, our services are open and accessible anyone across London and beyond. Digital counselling in progress since 24 March 2020 to cover the COVID-19 closedown, opens up the prospect for the charity to increase the scope of its market to enter new geographic areas.

Induction and training of trustees

The trust deed provides for an informal induction of new appointees. There is no formal training requirement for new trustees. The new appointees are informally inducted into the charity's work, its day to day operations by the management board and staff and introduced to its policies and procedures. The new appointees have access to all the internal management policies, documents, files and information data bases the charity maintains. They are fully supported by staff and the board in every respect to ease their transition to the board as active participants. The trustees are required to fulfil their personal and legal requirements as trustees and custodians of the charity's assets and to always act prudently within the objects of the charity.

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Networking relationships

The charity maintains a wide network of mutually beneficial, relationships with several other service-providers whose work compliments the charity's own area of work. The main interagency alliances and collaborations are with: the local GPs, social workers, mental health services, schools, colleges and child protection agencies, hospitals, emergency shelter housing agencies and domestic violence protection agencies such as Hestia, Solace and D/V Unit of Metropolitan Police.

A close collaboration with these agencies enables a two-way flow of cross referrals to the mutual benefit of all; and the clients benefit from seamless access to a wider pool of services.

The charity also works collaboratively with various local businesses (e.g. banks, law firms, mobile telephone operators), professionals and arts and crafts specialists willing to volunteer time to further the objectives of the charity to promote educational advancement by holding workshops, seminars and classes on a range of interests e.g. art, photography, craft-making, yoga, meditation, music and dance.

Other related parties

The other related parties of the charity are its stakeholders including its employees, service-users, donors, funders and volunteers.

The charity's employees and the independent contracting suppliers to the charity are remunerated in accordance with the relevant pay scales commensurate to their professional skills and experience.

The trustees are highly skilled professional women with diverse business management and development skills and they give their time freely. The trustees are compensated for the specific professional services they may render to the charity over and above their responsibilities as trustees.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees' report was approved by the Board of Trustees.



Mrs S Kalha MBA, ACIB

Trustee

Dated: 22 September 2021

DAWN CHARITABLE TRUST (DAWN)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DAWN CHARITABLE TRUST (DAWN)

I report on the financial statements of the charity for the year ended 31 March 2021, which are set out on pages 10 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



YPH (Jan 14, 2022 15:57 GMT)

Yashlal P Hindocha, BA, FCA

Chartered Accountants and Statutory Auditors
34 Queensbury Station Parade
Edgware
Middlesex
HA8 5NN

Dated: 22 September 2021

DAWN CHARITABLE TRUST (DAWN)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
Income from:							
Donations and legacies	3	239,399	-	239,399	101,078	6,769	107,847
Charitable activities	4	8,753	-	8,753	12,315	-	12,315
Investments	5	1	-	1	9	-	9
Total income		248,153	-	248,153	113,402	6,769	120,171
Expenditure on:							
Raising funds		(546)	-	(546)	546	-	546
Charitable activities	6	69,511	-	69,511	43,241	1,699	44,940
Other	10	-	-	-	691	-	691
Total resources expended		68,965	-	68,965	44,478	1,699	46,177
Net income for the year/ Net movement in funds		179,188	-	179,188	68,924	5,070	73,994
Fund balances at 1 April 2020		79,616	5,070	84,686	10,692	-	10,692
Fund balances at 31 March 2021		258,804	5,070	263,874	79,616	5,070	84,686

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DAWN CHARITABLE TRUST (DAWN)

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		1,963		1,778
Current assets					
Debtors	12	5,394		5,232	
Cash at bank and in hand		268,348		89,447	
		<u>273,742</u>		<u>94,679</u>	
Creditors: amounts falling due within one year	13	<u>(11,831)</u>		<u>(11,771)</u>	
Net current assets			261,911		82,908
Total assets less current liabilities			<u>263,874</u>		<u>84,686</u>
Income funds					
Restricted funds	14		5,070		5,070
Unrestricted funds			258,804		79,616
			<u>263,874</u>		<u>84,686</u>

The financial statements were approved by the Trustees on 22 September 2021


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Mrs S Kalha MBA, ACIB
Trustee

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

DAWN CHARITABLE TRUST (DAWN) is a registered charity, number 1080649, and is constituted under a Trust Deed dated 19th March 2000 (amended on 31 October 2019) which is the governing document. The registered office is 1 St Kilda's Road, Harrow, Middlesex, HA1 1QD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds

Restricted funds are those that can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by donors or when the funds are raised for particular restricted purposes. The purpose and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Resources expended include costs of providing advice, information and counselling to relieve poverty, distress, isolation and assist in the advancement of education.

All expenditure is accounted for on an accrual basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings. Governance costs represent those costs of the strategic management of the charity and of complying with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% p.a. on a reducing balance basis
Computers	50% p.a. on a reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Taxation

The charity is an exempt charity within the meaning of Schedule 2 of the Charities Act 1993 and as such is a charity within the meaning of Section 506(1) of the Taxes Act 1988. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered under Section 505 of Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively for charitable purposes.

The charity receives no exemption in respect of Value Added Tax.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021 £	2020 £	2020 £	2020 £
Donations and gifts	6,408	582	-	582
Grants received	232,991	100,496	6,769	107,265
	<u>239,399</u>	<u>101,078</u>	<u>6,769</u>	<u>107,847</u>

Grants receivable for core activities include grants received from Trust for London, Tampon Tax, Lifelines International Foundation, Harrow Giving Covid Fund, MOJ_LCR Wave 4 Covid Fund, Vascroft Constructions Ltd, Harrow Lottery, Awards for All - Covid Fund, etc of £232,991 (2020 - £107,265) for the charity to operate.

4 Charitable activities

	Counselling fees income	Total £
	2021 £	2020 £
Counselling fees income	<u>8,753</u>	<u>12,315</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	<u>1</u>	<u>9</u>

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

6 Charitable activities

	Support costs 2021 £	Support costs 2020 £
Staff costs	29,118	17,581
Depreciation and impairment	1,074	593
	<u>30,192</u>	<u>18,174</u>
Share of support costs (see note 7)	11,250	2,197
Share of governance costs (see note 7)	28,069	24,569
	<u>69,511</u>	<u>44,940</u>
Analysis by fund		
Unrestricted funds	69,511	43,241
Restricted funds	-	1,699
	<u>69,511</u>	<u>44,940</u>

7 Support costs

	Support costs £	Governance costs £	2021 £	2020 £
Professional fees	8,770	-	8,770	1,287
Supervision fee	2,480	-	2,480	630
Hall hire and event expenses	-	-	-	280
Accountancy	-	2,490	2,490	2,490
Rent and rates	-	15,714	15,714	16,099
Insurance	-	718	718	813
Light and heat	-	1,669	1,669	2,064
Telephone expenses	-	2,911	2,911	1,641
Sundry expenses	-	4,567	4,567	1,462
	<u>11,250</u>	<u>28,069</u>	<u>39,319</u>	<u>26,766</u>
Analysed between Charitable activities	<u>11,250</u>	<u>28,069</u>	<u>39,319</u>	<u>26,766</u>

Governance costs includes payments to the independent examiner of £2,490 (2020- £2,490) for accounting, payroll and reporting fees.

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but Mrs S Kalha was reimbursed event, travelling and sundry expenses amounting to £1,500 (2020 - £nil). These are included in governance costs as part of sundry expenses.

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	2	3
	<u>2</u>	<u>3</u>
Employment costs	2021	2020
	£	£
Wages and salaries	28,578	16,369
Social security costs	-	918
Other pension costs	540	294
	<u>29,118</u>	<u>17,581</u>
	<u>29,118</u>	<u>17,581</u>

10 Other

	2021	2020
	£	£
Activities costs	-	691
	<u>-</u>	<u>691</u>
	<u>-</u>	<u>691</u>

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Tangible fixed assets

	Fixtures, fittings & equipment £	Computers £	Total £
Cost			
At 1 April 2020	13,310	-	13,310
Additions	-	1,260	1,260
	<u>13,310</u>	<u>1,260</u>	<u>14,570</u>
At 31 March 2021	13,310	1,260	14,570
Depreciation and impairment			
At 1 April 2020	11,532	-	11,532
Depreciation charged in the year	445	630	1,075
	<u>11,977</u>	<u>630</u>	<u>12,607</u>
At 31 March 2021	11,977	630	12,607
Carrying amount			
At 31 March 2021	<u>1,333</u>	<u>630</u>	<u>1,963</u>
At 31 March 2020	<u>1,778</u>	<u>-</u>	<u>1,778</u>

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	5,394	4,914
Prepayments and accrued income	-	318
	<u>5,394</u>	<u>5,232</u>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	457	-
Trade creditors	487	485
Other creditors	1,679	-
Accruals and deferred income	9,208	11,286
	<u>11,831</u>	<u>11,771</u>

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020 £	Movement in funds		Balance at 31 March 2021 £
		Incoming resources £	Resources expended £	
Tampon Tax Award - for Social Inclusion Activities for women	5,070	-	-	5,070

15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	1,963	-	1,963	1,778	-	1,778
Current assets/ (liabilities)	256,841	5,070	261,911	77,838	5,070	82,908
	<u>258,804</u>	<u>5,070</u>	<u>263,874</u>	<u>79,616</u>	<u>5,070</u>	<u>84,686</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2020- none) apart from that disclosed in Note 8.

17 Events after the reporting date

Since March 2020, the spread of COVID-19 has severely impacted many local economies and institutions. Due to national lockdown towards the end of March 2020, DAWN was closed for some time after which we opened up providing online and telephone counselling services. The charity and the trustees are assessing the situation and we have taken a number of measures to monitor and mitigate its effects and to continue our operations in the best and safest way possible. Safety and health measures for our staff and clients such as social distancing, reduced number of one to one physical appointments, providing PPE equipment, etc have been implemented as necessary.

18 Analysis of changes in net funds

The charity had no debt during the year.