

DAWN CHARITABLE TRUST (DAWN)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

DAWN CHARITABLE TRUST (DAWN)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S Kalha MBA, ACIB Mrs N Singh Ms R Dave Ms M Chaggar
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 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

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, distress and social isolation by provision of culturally and linguistically appropriate psychosocial support services for the needs of the socially marginalised ethnic minority community particularly Asian heritage women from India, Pakistan, Bangladesh, Afghanistan and similarly marginalised new wave migrants from the Middle East, former Eastern European states such as Albania, Poland and Romania and Africa whose needs are inadequately provisioned for in the mainstream mainly due to cultural and linguistic barriers and the lack of knowledge and confidence in how and where to access public support services (Mind in Harrow 2016).

Our main objective is to prevent risk of common mental health issues manageable by culturally and linguistically appropriate counselling support, escalating into more complex longer-term illnesses that may require more intensive and costly interventions including hospitalisation, with the attendant socioeconomic cost implications for the individual and the economy.

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

Activities

Our psychosocial support activities for our focal community are clearly focused and delineated into two discrete streams of service comprising: i) Counselling to support emotional and mental health; ii) Social Inclusion support for women exclusively especially elderly, to alleviate social isolation.

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

i) Counselling

The benefits of counselling are measurable, direct and also exponential. Success in counselling is predicated on existence of effective communication and the linguistic and cultural parity between a client and the professionally trained counsellor. The benefit of one direct beneficiary impacts 4 to 5 indirect beneficiaries through family and work ties. It also impacts the wider economy through prevention of loss of productivity through absenteeism related to mental illness.

Mental illness is pervasive. By reckoning of 'WHO', one in four people will experience an episode of mental ill health at least once in their lifetime. The estimated annual loss to UK's economy through absenteeism related to mental illness is *£118 billion (Mental Health Foundation and LSE Report, 2022).

Although great strides are being made to improve funding for mental illness and bring it on par with other physiological illnesses, provisioning still remains inadequate. Mental illness accounts for ¼ of NHS's disease burden. It received just 11% of NHS's annual budget totalling **£190 billion last year (The Kings Fund Treasury Analysis Report 2021/22).

Prevalence of mental illness incidence is higher in the ethnic minority communities. They are also less likely to seek early intervention through access to mainstream services due to lack of provisioning for their culturally and linguistically specific needs; poorer outcomes in intervention; fear of stigma and judgement (Harrow Strategic Analysis Report 2016). DAWN's culturally and linguistically focused psychosocial support in contrast has the benefit of:

- . Culturally sensitive counselling.
- . Accessibility to counselling in more than 20 community languages besides English.
- . Provision of women-only safe space from 10-4.
- . Provision of a separate gender neutral space to support men, couples and families in counselling outside women's visiting hours between 10-4 on weekdays.
- . Locational advantages:
 - Benefit of heavy footfall of shoppers and commuters travelling to work from our location in the centre of Harrow's shopping centres
 - Footfall of mothers on their daily school-run to Norbury Junior School situated a few yards from our office.

Women are the main service-user group at 97% of our client base. The most persistent presenting issues relate D/V against women resulting in VAWG abuse cases at 80%. We see more women coming forward to report D/V and seek support as the stigma and guilt around abuse begins to recede with the influence of successful media campaigns to raise awareness of D/V as a zero tolerance abuse.

The number of 'trafficking' cases linked to immigration abuse of women are rare. We had 2 cases in the past year one of which was a victims of D/V abuse since teenage and, the other a young Albanian victim duped into sexual slavery under the false promise of a well-paid job in London. Victims of trafficking are afraid of coming forward to report or seek support for fear of reprisals by the criminal gangs to them and their families.

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

ii) Social Inclusion and Wellbeing Support (for women exclusively)

The main aim of activities under this service stream is to alleviate isolation especially amongst socially isolated elderly women, through:

- Advocacy, information and advisory services.
- Creation of intellectually stimulating educational, cultural and recreational activities to create a sense of belonging to the community.
- A culturally sensitive, women only safe space from 10 – 4.
- Peer support opportunities to build social connection and learn from shared experiences in our weekly social group.
- Sign posting to relevant social wellbeing support networks to meet clients housing, schooling and financial support needs.
- Preferential referral arrangement with Harrow Citizen's Advice Bureau to refer up to 3 referrals per week for legal support.
- Outward referrals for victims of VAWG abuse to relevant support agencies such as Hestia and Solace.
- A monthly story telling or poetry ('shero-shairi'), reading club.
- A monthly meditation and mindfulness workshop.
- Twice yearly social outing.
- Ad hoc First Aid and Heart Health advice sessions.
- Annual 'Shakti Bazaar' event to support women's enterprise.
- Women's participation in performing arts at annual International Women's Day commemoration events giving women an opportunity to perform alongside professional and other amateur artists.
- Voluntary working and training opportunities for women wishing to enter the employment market
- A monthly legal advice workshop through local legal support firms such as Skylark Solicitors, Johal & Co. Solicitors and Pindoria Solicitors.
- Safeguarding support for vulnerable adults and children through Harrow Safeguarding Board and the Metropolitan Police.

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

How our charitable activities deliver public benefit to the community:

Growth in mental illness is a serious concern. Not only does it impact the socioeconomic wellbeing of the sufferer but also costs NHS *£118 billion per annum. Mental health accounts for ¼ of NHS's disease burden yet receives a mere 11% of NHS Health and Social Care budget totalling £190 billion per annum.

Delays or neglect in timely access to support risks escalation of manageable mental illnesses into long-term enduring illness with the attendant socioeconomic costs to the individual sufferers and the NHS. It is also established that the ethnic minorities are less likely to access early intervention support in the mainstream due to lack of provision for their specific needs and other linguistic and social barriers.

Dawn's specifically focused counselling support for the needs of ethnic minority communities led to doubling of access to 670 clients. Online support diffused geographic distance and added demand from pan wide borough in London and beyond to other cities such as Liverpool, Brighton, Bolton and Manchester.

It is a well-established fact that success in counselling is predicated on effectiveness of communication between a counsellor and client and the extent of cultural parity between the two parties. Our counsellors are professionally qualified and come from culturally and linguistically diverse backgrounds. They speak more than 20 community languages collectively including - Hindi, Punjabi, Gujarati, Marathi, Urdu, Bengali, Sylheti, Cantonese, Sindhi, Farsi, Dari, Pashto, Telegu, Tamil, Polish, Romanian, Ebo, Arabic and Yoruba besides English. This confers a distinct competitive advantage for them to understand the cultural frame of reference of the issues their clients present, more fully. This in turn enables both parties to form an early therapeutic alliance and achieve successful outcomes in therapy close to 100%.

Majority of our service-users are Asian heritage women – from India, Pakistan, Bangladesh, and Afghanistan. The other client segment comprises similarly marginalised women from the Middle Eastern, African and former Eastern European regions.

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

We have successfully completed nearly three decades of public service since June 1993. Our main service offering is a culturally and linguistically appropriate psychosocial service – combining counselling and social inclusion opportunities, specifically focused on the mental health support needs of ethnic minorities - particularly Asian heritage women. Investment in delivering counselling support accounts for 97% of our resources. More than 92% of our clients are women.

670 clients accessed our counselling service in the F/Y ending March 2022. The aggregate number of service-users over the last 29 years of service is in excess of 16,700 inclusive of the social inclusion workshops, socio-educational seminars and our annual events such as Shakti Bazaar to showcase women's businesses and the commemoration of International Women's Day celebration.

The ethnic minority women are identified as the 'most vulnerable group' (JSNA Report Harrow, 2015). The unique benefit of our services is that the visibility of culturally familiar background staff adds a measure of comfort and confidence for our clients unparalleled elsewhere. Our largest service-user group is the S.E. Asian community and the majority (92%) of clients are women. The clients have the comfort of knowledge that they will be able to express their issues in their own language. The competitive advantage accruing to our multilingual counsellors is that they are more easily able to understand and interpret the cultural frame of reference of their clients as well as the non-verbal clues of communication and adapt their theoretical constructs in therapy to enable the clients to achieve positive transformation.

Summary of Achievements:

- 16,700 beneficiaries in aggregate over the 3-decade span since 1993.
- 670 clients accessed counselling in the year 2020/2021.
- 95% of service-users are women.
- The largest service-user group is the Asian heritage community at 95% (including Afghanis), the other ethnic minority groups come from Middle East, African and White Irish and former Eastern European countries including Poland, Romanian Bosnia and Brazil.
- Weekday operating times between 10 to 4 are reserved for women only to create a culturally sensitive safe space to encourage them to access support more readily.
- Provision of a gender-neutral space between 4 to 7 during weekdays and at weekends if necessary helps men to access support and cater for family and couple counselling support needs.
- Demand for male counselling has grown since the pandemic due to rise in awareness of VAWG abuse as a criminal offence through media campaigns.
- Benefits of counselling are exponential extending to a ratio of at least 1:5 through close ties with a direct family, social network and work connections.
- Early access to culturally sensitive counselling prevents escalation of mental ill health drifting into longer term psychotic illness which may create lifelong dependency on NHS.
- Mental illness represents a ¼ of NHS's overall disease-burden.
- Primary area of benefit of Dawn's services is to the residents of Harrow; however opening online access to counselling has widened access to pan wide London and the outer regions.

Dawn was the first charity to respond to the political crisis in Afghanistan by opening up a crisis helpline on 1st September 2021. The helpline remains active and has generated a number of counselling referrals. We have also set up satellite social support group in Hayes for the Afghan women settled around Heathrow Airport. It is led by one of our senior, Farsi, Dari and Pashto speaking counsellors.

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

During the year, the charity's income from grants, donations, fee and charitable activities was £43,842 (£248,153 in 2021)

It paid £55,068 (2021 - £40,368) 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 £62,758 (2021 - £39,319) 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
- 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 as a minimum unless a provision needs to be set aside for a specific undertaking such as a recruitment plan under review to raise capacity to meet demand on our services.

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.

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 2022

Plans for the future

The charity is pursuing its business plan (2020-2025) to develop its services and build its financial resources sufficiently to reach out and offer psychosocial support to up to 1,000 individuals per annum. At the end of 2020/2021 we had reached 670 individuals.

The charity 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 on 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.

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

Dawn is a voluntary organisation that started operating in 1993 and subsequently, became a registered charity on 9th May 2000, by way of a Trust Deed dated 19th March 2000, to raise the prospect of securing charitable funds to develop its work further.

It is governed by a board of Trustees which is spearheaded by the Chair who is a founder member. The board meets regularly to review the performance against its business development plans and determine its strategic direction for the future. The day-to-day counselling operations are overseen by a counselling coordinator. The administration and HR management is delegated to the admin team and a designated HR Officer. The overall policies including the safeguarding of vulnerable adults in the charity's counselling work and general operational management is overseen by trustees.

Progress of the operational plans is overseen by attendance of the trustees in the charity's 6-weekly staff/management meeting to resolve any issues as and when they arise. These meetings are also used as a forum for counsellors to discuss any significant achievements and challenges in their work to inform our policy and resource allocation decisions.

Dawn's management has maintained an open-door policy for staff to discuss and resolve any personal or professional issues and challenges that may arise. Dawn supports personal and professional development of its staff and offers training opportunities that come up through VAH Harrow (Voluntary Action Harrow), its funding bodies such as LCF (London Community Fund), other networking agencies and fees subsidy where possible,

The charity involves service users in its consultation and discussion of any new plans and projects it plans through formal meeting, group discussions and opinion surveys to ensure their views and needs as equal stakeholders are taken into consideration in formulation of policies on projects and services development plans.

The social inclusion projects the charity offers to relieve isolation and prevent mental ill health associated with loneliness (equal to risk of developing ill-health from smoking 25 cigarettes a day). The group activities are led by the management, staff, volunteers and the group participants themselves to raise their confidence and leadership management and organisational capabilities.

The charity also creates training opportunities for trainee counsellors by offering up to 6 counselling internships annually to raise capacity in provision of multilingual counselling.

The primary area of benefit of the charity's counselling services is to the London Borough of Harrow, Brent, Hayes and Hillingdon. However, since introduction of online counselling to overcome the COVID-led closedowns and travel restrictions, access to our services has widened across pan wide London and even to other regions as far as Liverpool, Manchester, Oldham and Bristol. This has also opened up the charity's prospect to increase the scope of its market to enter new geographic areas.

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

Mrs S Kalha MBA, ACIB

Mrs N Singh

Ms R Dave

Ms M Chaggar

Dr R Pattni

(Resigned 2 January 2022)

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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 four 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 by the remaining two, until appointment of further trustees.

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.

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.

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, Citizens Advice Harrow 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.

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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.

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



Mrs S Kalha MBA, ACIB

Trustee

Dated: 19 January 2023

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 2022, which are set out on pages 12 to 20.

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.

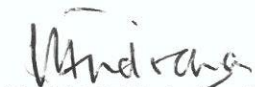
Basis of independent examiner's report

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

In connection with my examination, no matter 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.



Yashlal P Hindocha, BA, FCA

Hindocha & Co Limited
Chartered Accountants and Statutory Auditors
34 Queensbury Station Parade
Edgware
Middlesex
HA8 5NN

Dated: 19 January 2023

DAWN CHARITABLE TRUST (DAWN)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	33,229	-	33,229	239,399	-	239,399
Charitable activities	4	10,604	-	10,604	8,753	-	8,753
Investments	5	9	-	9	1	-	1
Total income		43,842	-	43,842	248,153	-	248,153
Expenditure on:							
Raising funds	6	-	-	-	(546)	-	(546)
Charitable activities	7	95,186	-	95,186	69,511	-	69,511
Total expenditure		95,186	-	95,186	68,965	-	68,965
Net (expenditure)/income for the year/							
Net movement in funds		(51,344)	-	(51,344)	179,188	-	179,188
Fund balances at 1 April 2021		258,804	5,070	263,874	79,616	5,070	84,686
Fund balances at 31 March 2022		207,460	5,070	212,530	258,804	5,070	263,874

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 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		5,336		1,963
Current assets					
Debtors	12	1,548		5,394	
Cash at bank and in hand		214,107		268,348	
		<u>215,655</u>		<u>273,742</u>	
Creditors: amounts falling due within one year	13	<u>(8,461)</u>		<u>(11,831)</u>	
Net current assets			207,194		261,911
Total assets less current liabilities			<u>212,530</u>		<u>263,874</u>
Income funds					
Restricted funds			5,070		5,070
Unrestricted funds			207,460		258,804
			<u>212,530</u>		<u>263,874</u>

The financial statements were approved by the Trustees on 19 January 2023



Mrs S Kalha MBA, ACIB
Trustee

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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 2022

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 the statement of financial activities.

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 2022

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 2022

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	6,437	6,408
Grants received	26,792	232,991
	<u>33,229</u>	<u>239,399</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 £26,792 (2021 - £232,991) for the charity to operate.

4 Charitable activities

	Counselling fees income	Total
	2022	2021
	£	£
Counselling fees income	<u>10,604</u>	<u>8,753</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	<u>9</u>	<u>1</u>

6 Raising funds

	Total	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	-	(546)
	<u>-</u>	<u>(546)</u>

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	Support costs 2022 £	Support costs 2021 £
Staff costs	27,338	29,118
Depreciation and impairment	5,090	1,074
	<u>32,428</u>	<u>30,192</u>
Share of support costs (see note 8)	29,148	11,250
Share of governance costs (see note 8)	33,610	28,069
	<u>95,186</u>	<u>69,511</u>

8 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Professional fees	20,167	-	20,167	8,770
Supervision fee	7,563	-	7,563	2,480
Activities costs	1,418	-	1,418	-
Accountancy	-	3,270	3,270	2,490
Legal and professional	-	480	480	-
Rent and rates	-	16,363	16,363	15,714
Insurance	-	728	728	718
Light and heat	-	1,465	1,465	1,669
Telephone expenses	-	2,576	2,576	2,911
Sundry expenses	-	8,728	8,728	4,567
	<u>29,148</u>	<u>33,610</u>	<u>62,758</u>	<u>39,319</u>
Analysed between Charitable activities	<u>29,148</u>	<u>33,610</u>	<u>62,758</u>	<u>39,319</u>

Governance costs includes payments to the independent examiner of £3,270 (2021- £2,490) for accounting, payroll and reporting fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but they were reimbursed event, travelling and sundry expenses amounting to £4,000 (2021 - £1,500). These are included in governance costs as part of sundry expenses.

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	5	2
	<u>5</u>	<u>2</u>
Employment costs	2022	2021
	£	£
Wages and salaries	27,138	28,578
Other pension costs	200	540
	<u>27,338</u>	<u>29,118</u>

There were no employees whose annual remuneration was more than £60,000.

11 Tangible fixed assets

	Fixtures, fittings & equipment £	Computers £	Total £
Cost			
At 1 April 2021	13,310	1,260	14,570
Additions	418	8,046	8,464
	<u>13,728</u>	<u>9,306</u>	<u>23,034</u>
At 31 March 2022	13,728	9,306	23,034
Depreciation and impairment			
At 1 April 2021	11,977	630	12,607
Depreciation charged in the year	438	4,653	5,091
	<u>12,415</u>	<u>5,283</u>	<u>17,698</u>
At 31 March 2022	12,415	5,283	17,698
Carrying amount			
At 31 March 2022	<u>1,313</u>	<u>4,023</u>	<u>5,336</u>
At 31 March 2021	<u>1,333</u>	<u>630</u>	<u>1,963</u>

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	<u>1,548</u>	<u>5,394</u>

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	-	457
Trade creditors	686	487
Other creditors	-	1,679
Accruals and deferred income	7,775	9,208
	<u>8,461</u>	<u>11,831</u>

14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	5,336	-	5,336	1,963	-	1,963
Current assets/(liabilities)	202,124	5,070	207,194	256,841	5,070	261,911
	<u>207,460</u>	<u>5,070</u>	<u>212,530</u>	<u>258,804</u>	<u>5,070</u>	<u>263,874</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2021- none) apart from that disclosed in Note 9.

16 Analysis of changes in net funds

The charity had no debt during the year.

