

Charity registration number 1080649

DAWN CHARITABLE TRUST (DAWN)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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)" (effective 1 January 2019).

Objectives and activities

The charity is committed to addressing poverty, distress, and social isolation within socially marginalised ethnic minority communities. While maintaining an open and inclusive approach, our specific focus is on Asian heritage women from India, Pakistan, Bangladesh, Afghanistan, as well as newly arrived migrants from the Middle East, former Eastern European states like Albania, Poland, and Romania, and individuals from Africa who encounter various challenges related to social displacement. These groups often experience difficulties in accessing mainstream support services due to cultural and linguistic barriers, along with a lack of knowledge, social isolation, and confidence in utilising public support services.

Our primary goal is to provide culturally and linguistically appropriate psychosocial support services. By doing so, we aim to prevent the escalation of common mental health issues into more complex, longer-term illnesses that may necessitate intensive and costly interventions, including hospitalisation. This proactive approach not only benefits the individuals involved but also mitigates the socioeconomic costs associated with prolonged mental health challenges for both the individual and the broader 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 strategically designed and organised into two distinct strands of service:

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

i) Counselling:

The impact of counselling is both measurable and profound. Success in counselling is contingent upon effective communication and cultural and linguistic parity between clients and professionally trained counsellors. The benefits extend beyond the direct beneficiary, reaching 4 to 5 indirect beneficiaries through family and work ties. Additionally, it positively influences the wider economy by preventing the loss of productivity due to absenteeism related to mental illness.

The prevalence of mental illness, as indicated by the World Health Organisation (WHO), is pervasive, with one in four people experiencing an episode of mental ill health at least once in their lifetime. The estimated annual loss to the UK economy due to absenteeism related to mental illness is £118 billion (Mental Health Foundation and LSE Report, 2023).

Despite progress in funding for mental health, there remains a significant gap. Mental illness constitutes a quarter of the NHS's disease burden but receives only 11% of the annual budget, totalling £190 billion in the last fiscal year (The Kings Fund Treasury Analysis Report 2021/22).

The incidence of mental illness is higher in ethnic minority communities, where early intervention is less likely due to the absence of culturally and linguistically specific provisions, leading to poorer outcomes and fears of stigma and judgment (Harrow Strategic Analysis Report 2016). DAWN's culturally and linguistically focused psychosocial support provides:

- Culturally sensitive counselling.
- Accessibility to counselling in more than 23 community languages, in addition to English.
- A women-only safe space from 10-4.
- A separate gender-neutral space to support men, couples, and families in counselling outside women's visiting hours between 10-4 on weekdays addressing systemically embedded gender bias issues
- Locational advantages, including heavy footfall in Harrow's shopping centres and the presence of mothers on their daily school run to Norbury Junior School near our office.

Women constitute 97% of our client base, with the most persistent presenting issues related to domestic violence (D/V). Victims of Violence Against Women and Girls (VAWG) account for up to 80% of our clientele. Successful media campaigns have contributed to more women reporting D/V and seeking support, reducing the stigma and guilt associated with abuse.

Modern-day slavery and human trafficking cases linked to immigration abuse of women are less overt, but we continue to see one or two cases per annum. In the reporting period, DAWN had one case related to the abuse of an adult who had been exploited by a gang in her home country due to poverty and brought into the UK with the promise of a better-paid job, only to be sold and enslaved by a violent bidder. Victims of trafficking and D/V often hesitate to come forward due to fear of reprisals by criminal gangs.

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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

This strand of service aims to alleviate isolation, especially among socially isolated elderly women, through:

- Advocacy, information, and advisory services.
- Creation of intellectually stimulating educational, cultural, and recreational activities to foster a sense of community belonging.
- A culturally sensitive, women-only safe space from 10–4.
- Peer support opportunities in our weekly social group.
- Signposting to relevant social well-being support networks for housing, schooling, and financial needs.
- Preferential referral arrangements with Harrow Citizens Advice Bureau for up to 3 referrals per week for legal and/or social support.
- Outward referrals for victims of VAWG abuse to relevant support agencies such as Hestia and Solace, Harrow Council, Harrow Citizens Advice, Nia Project, Suzy Lamplugh Foundation, and the Metropolitan Police.
- Monthly storytelling or poetry ('shero-shairi') reading club.
- Monthly meditation and mindfulness workshops.
- Twice-yearly social outings.
- 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, offering an opportunity to perform alongside professional and amateur artists.
- Voluntary work and training opportunities for women entering the employment market.
- Monthly legal advice workshops through local legal support firms such as Skylark Solicitors and Johal & Co. Solicitors.
- Safeguarding support for vulnerable adults and children through Harrow Safeguarding Board, other relevant boroughs and the Metropolitan Police.

The uptake in the social inclusion and well-being strand has significantly increased participation in our social inclusion and psychoeducational programme, highlighting the urgent need for investment in this sector.

Achievements and performance

How our programmes deliver public benefit:

We proudly celebrate more than three decades of public service since June 1993, with our primary focus on providing culturally and linguistically appropriate psychosocial services, integrating counselling and social inclusion opportunities. Our efforts specifically target the mental health support needs of ethnic minorities, particularly Asian heritage women. An overwhelming 97% of our resources are dedicated to delivering counselling support, and more than 92% of our clients are women.

In the fiscal year ending March 2023, 645 clients accessed our counselling service, contributing to an aggregate of over 11,000 beneficiaries in counselling over 30 years. Participation in our psychoeducational programmes and events over the same period reached around 7,500 individuals, engaging a total community audience of 18,500 people. This inclusive count incorporates various initiatives such as social inclusion workshops, socio-educational seminars, and signature events like Shakti Bazaar, which showcases women's businesses. Additionally, our efforts include commemorations of annual 'International Women's Day' and our 30th Anniversary Celebration held on December 9, 2023.

In accordance with findings from the JSNA Report Harrow (2015), ethnic minority women, identified as the 'most vulnerable group,' encounter significant obstacles in accessing early intervention within mainstream services. Challenges such as language barriers, stigma, and cultural restrictions often impede their ability to seek support.

Our unique advantage lies in the visibility of culturally familiar staff, providing unparalleled comfort and confidence for our clients. The majority (92%) of our clients come from the Southeast Asian community, and the assurance of expressing their concerns in their own language is pivotal. Our multilingual counsellors, with a deep understanding of cultural nuances, are adept at interpreting both verbal and non-verbal communication cues, enabling positive transformations in therapy.

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Summary of achievements:

- Over 18,500 beneficiaries spanning three decades.
- 645 clients accessed counselling in 2022/2023.
- 95% of service users are women.
- Predominant service-user group is the Asian heritage community (95%), including Afghanis; other ethnic minority groups hail from the Middle East, Africa, and Eastern European countries.
- Weekday operating times from 10 to 4 are exclusively for women, fostering a culturally sensitive safe space.
- Provision of a gender-neutral space from 4 to 7 on weekdays and weekends facilitates support for men and caters to family and couple counselling needs and also contributes towards addressing the systemic perpetuation of gender-biased norms
- Increased demand for male counselling since the pandemic, driven by heightened awareness of Violence Against Women and Girls (VAWG) abuse as a criminal offense.
- Exponential benefits of counselling extend to a ratio of at least 1:5 through close family, social network, and work connections.
- Early access to culturally sensitive counselling prevents the escalation of mental health issues into longer-term psychotic illnesses, reducing lifelong dependency on the NHS.
- Mental illness constitutes a quarter of the NHS's overall disease burden.
- While our primary area of benefit is Harrow, our online counselling access has expanded to cover pan-London and outer regions.

Dawn is agile and responsive to the emergent needs of the community, collaboratively addressing challenges. As a testament to this, we were the first charity to respond to the political crisis in Afghanistan, opening a crisis helpline on September 1, 2021. The helpline remains active and has generated several counselling referrals. Additionally, we've established a satellite social support group in Hayes for Afghan women settled around Heathrow Airport, led by one of our senior counsellors fluent in Farsi, Dari, and Pashto.

Financial review

In the fiscal year, the charity's income from grants, donations, fees, and charitable activities amounted to £52,298 (£43,482 in 2022).

Expenditure of £69,411 (compared to £55,068 in 2022) was incurred for counselling staff salaries and clinical supervision, with a reliance on volunteer support to accumulate reserves for staff recruitment and service development.

An allocation of £70,000 has been earmarked for staff recruitment to enhance capacity.

Governance costs for running the charity's services amounted to £34,176 (£32,910 in 2022).

During the year, funding support was received from various charitable foundations, including Trust for London, Lifelines International Foundation, Awards for All, LCF-MOPAC Grassroots Support Fund, Vascroft Constructions Ltd, Home Office Special Services Fund, and 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.

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. Financial risk mitigation includes diversifying income streams through exploring funding opportunities in the charity sector, corporate sponsorships, CSR giving, personal and corporate donors, philanthropy, and fundraising events.

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Safeguarding policy

Dawn fulfils its fiduciary responsibility and duty of care to safeguard vulnerable adults and any children who come into contact through their association with mothers supported in counselling. The Safeguarding Policy delineates roles, responsibilities, and reporting processes. Staff undergo training to identify risks and report incidents of abuse, with all occurrences meticulously documented in a logbook to facilitate shared learning experiences.

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 counselling intervention to 1,000 individuals per annum. At the end of the Fiscal Year 2022/2023, we had reached a headcount of 645 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 Corporate Social Responsibility (CSR) initiatives in the corporate sector, individual and corporate donors, philanthropists, sponsors, and patrons, in addition to the funding foundations they have identified, to inject financial stability.

We have identified several worthwhile projects that we plan to launch, pending the 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 elderly ethnic minority women, is a 'Dementia Support Club.' Other pipeline projects include piloting a Parental Support programme for parents facing challenges with children with autism and dyslexia.

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 2023

Structure, governance and management

Dawn was established as a voluntary organisation in 1993, and officially became a registered charity on 9th May 2000, through a Trust Deed dated 19th March 2000, aiming to secure charitable funds for further development.

The organisation is governed by a Board of Trustees, led by the Chair, a founding member. Regular board meetings assess performance against business development plans and set the strategic direction. Day-to-day counselling operations fall under the supervision of a counselling coordinator, while administration and HR management are managed by the admin team and a designated HR Officer. Trustees oversee overall policies, including safeguarding vulnerable adults in counselling and general operational management.

Trustees actively participate in the charity's 6-weekly staff/management meetings to monitor the progress of operational plans and address issues promptly. These meetings serve as forums for counsellors to discuss achievements and challenges, influencing policy and resource allocation decisions. Additionally, Dawn holds regular weekly management briefings between the trustees and operational managers to address any issues in a timely manner.

Dawn maintains an open-door policy, encouraging staff to discuss and resolve personal or professional issues. The organisation supports staff development through training opportunities from VAH Harrow, funding bodies like LCF (London Community Fund), networking agencies, and offers fee subsidies where feasible.

Service users actively contribute to the charity's decision-making processes through formal meetings, group discussions, and opinion surveys. Their input ensures their views and needs are considered as equal stakeholders in policy and project development.

The charity's social inclusion projects aim to alleviate isolation and prevent mental health issues associated with loneliness. Led by management, staff, volunteers, and participants, these group activities enhance confidence, leadership, and organisational capabilities.

Dawn also contributes to training opportunities for aspiring counsellors by offering up to six counselling internships annually, thereby enhancing capacity in providing multilingual counselling.

While the primary area of benefit for the charity's counselling services is the London Borough of Harrow, Brent, Hayes, and Hillingdon, the introduction of online counselling during the COVID-19 restrictions has broadened access to pan-wide London and beyond, reaching regions like Liverpool, Manchester, Oldham, and Bristol. This expansion opens up new geographic areas for the charity.

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

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Recruitment and appointment of trustees

The Trust Deed mandates a minimum of three individuals on the board of trustees to ensure proper oversight of all aspects of the charity's work. Currently, we have four trustees on our board. To address contingencies such as unforeseen absences or resignations, our Trust Deed stipulates that as long as there are at least two trustees remaining, the powers and discretions vested in the trustees, either by the trust deed or by law, can be exercised by the remaining two until the appointment of further trustees.

In the event of a vacancy, the trustees are required to convene a meeting to acknowledge the situation and initiate the search for a new appointee if necessary. There is no specified limit on the number of trustees the charity can have on the board. The appointment of a new trustee is contingent upon a resolution passed at a special meeting by the remaining trustees, as outlined in Clause M of the trust deed.

The selection of a potential trustee is based on a thoughtful consideration of whether the appointee can contribute to the pursuit of the charity's objectives and assist in its management. This consideration may include factors such as residence, occupation, employment, possession of special knowledge related to the charity's areas of benefit, or the possession of personal and professional skills and qualifications.

Induction and training of trustees

The Trust Deed outlines an informal induction process for new appointees, with no formal training requirements. The new trustees undergo an informal introduction to the charity's work, day-to-day operations, policies, and procedures facilitated by the management board and staff. They are granted access to all internal management policies, documents, files, and information databases maintained by the charity. Comprehensive support is provided by both staff and the board to ensure a smooth transition into their roles as active participants on the board.

In addition to their involvement in the charity's activities, trustees are expected to fulfil their personal and legal responsibilities as custodians of the charity's assets. They are guided to act prudently within the established objectives of the charity throughout their tenure.

Networking relationships

The charity maintains a wide network of mutually beneficial, relationships with key service providers whose work complements our own. Our 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, MIND, IAPT, NHS and D/V Unit of Metropolitan Police.

Through close collaboration with these agencies enables a two-way flow of cross referrals is facilitated, benefiting all parties involved. Clients, in turn, enjoy seamless access to a broader spectrum of services, enhancing their overall support experience.

Furthermore, the charity engages in collaborative efforts with various local businesses (e.g. banks, law firms, mobile telephone operators), professionals and arts and crafts specialists who generously volunteer their time. This collaboration serves to advance the charity's objectives, particularly in promoting educational advancement through workshops, seminars and classes covering a diverse range of interests e.g. art, photography, craft-making, yoga, meditation, music and dance.

Other related parties

The stakeholders associated with the charity encompass its employees, service-users, donors, patrons, funders, and volunteers. Employees and independent contracting suppliers receive remuneration aligned with applicable pay scales, reflecting their professional skills and experience.

The trustees, a group of highly skilled professional women with diverse business management and development expertise, generously contribute their time without compensation for their roles as trustees. Any specific professional services rendered by trustees beyond their trustee responsibilities are appropriately compensated.

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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 2023

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



Mrs S Kalha MBA, ACIB

Trustee

Dated: 31 January 2024

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 2023, which are set out on pages 11 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.

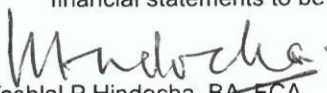
Basis of independent examiner's report

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
Edware
Middlesex
HA8 5NN

Dated: 31 January 2024

DAWN CHARITABLE TRUST (DAWN)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
Income and endowments from:							
Donations and legacies	3	47,014	-	47,014	33,229	-	33,229
Charitable activities	4	4,774	-	4,774	10,604	-	10,604
Investments	5	440	-	440	9	-	9
Other income	6	70	-	70	-	-	-
Total income		52,298	-	52,298	43,842	-	43,842
Expenditure on:							
Charitable activities	7	109,406	-	109,406	95,186	-	95,186
Net expenditure for the year/ Net movement in funds		(57,108)	-	(57,108)	(51,344)	-	(51,344)
Fund balances at 1 April 2022		207,460	5,070	212,530	258,804	5,070	263,874
Fund balances at 31 March 2023		150,352	5,070	155,422	207,460	5,070	212,530

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		2,898		5,336
Current assets					
Debtors	13	2,234		1,548	
Cash at bank and in hand		170,482		214,107	
		<u>172,716</u>		<u>215,655</u>	
Creditors: amounts falling due within one year	14	<u>(20,192)</u>		<u>(8,461)</u>	
Net current assets			152,524		207,194
Total assets less current liabilities			<u>155,422</u>		<u>212,530</u>
Income funds					
Restricted funds			5,070		5,070
Unrestricted funds			150,352		207,460
			<u>155,422</u>		<u>212,530</u>

The financial statements were approved by the Trustees on 31 January 2024


Mrs S Kalha MBA, ACIB
Trustee

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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 [governing document], 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 2023

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 2023

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 2023

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	2,014	6,437
Grants received	45,000	26,792
	<u>47,014</u>	<u>33,229</u>

Grants receivable for core activities include grants received from Trust for London, Tampon Tax, Lifelines International Foundation, Vascroft Constructions Ltd, Harrow Lottery, Awards for All - Covid Fund, etc of £45,000 (2022 - £26,792) for the charity to operate.

4 Charitable activities

	Counselling fees income	Total
	2023	2022
	£	£
Counselling fees income	<u>4,774</u>	<u>10,604</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	<u>440</u>	<u>9</u>

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Other income

	Unrestricted funds	Total
	2023 £	2022 £
Net gain on disposal of tangible fixed assets	70	-

7 Charitable activities

	Support costs 2023 £	Support costs 2022 £
Staff costs	59,186	27,338
Depreciation and impairment	4,988	5,090
	64,174	32,428
Share of support costs (see note 8)	11,056	29,148
Share of governance costs (see note 8)	34,176	33,610
	109,406	95,186

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Professional fees	4,281	-	4,281	20,167
Supervision fee	5,944	-	5,944	7,563
Activities costs	831	-	831	1,418
Accountancy	-	3,000	3,000	3,270
Legal and professional	-	417	417	480
Rent and rates	-	16,170	16,170	16,363
Insurance	-	394	394	728
Light and heat	-	3,211	3,211	1,465
Telephone expenses	-	2,490	2,490	2,576
Sundry expenses	-	8,494	8,494	8,728
	<u>11,056</u>	<u>34,176</u>	<u>45,232</u>	<u>62,758</u>
Analysed between				
Charitable activities	<u>11,056</u>	<u>34,176</u>	<u>45,232</u>	<u>62,758</u>

Governance costs includes payments to the independent examiner of £3,000 (2022- £3,270) 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 £3,500 (2022 - £4,000). These are included in governance costs as part of sundry expenses.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>6</u>	<u>5</u>
Employment costs	2023	2022
	£	£
Wages and salaries	58,286	27,138
Other pension costs	900	200
	<u>59,186</u>	<u>27,338</u>

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

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Fixtures, fittings & equipment £	Computers £	Total £
Cost			
At 1 April 2022	13,728	9,306	23,034
Additions	2,550	-	2,550
Disposals	(5,000)	-	(5,000)
At 31 March 2023	11,278	9,306	20,584
Depreciation and impairment			
At 1 April 2022	12,415	5,283	17,698
Depreciation charged in the year	966	4,022	4,988
Eliminated in respect of disposals	(5,000)	-	(5,000)
At 31 March 2023	8,381	9,305	17,686
Carrying amount			
At 31 March 2023	2,897	1	2,898
At 31 March 2022	1,313	4,023	5,336

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	2,234	1,548

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,104	686
Other creditors	5,684	-
Accruals and deferred income	13,404	7,775
	20,192	8,461

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	2,898	-	2,898	5,336	5,336
Current assets/(liabilities)	147,454	5,070	152,524	202,124	207,194
	<u>150,352</u>	<u>5,070</u>	<u>155,422</u>	<u>207,460</u>	<u>212,530</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2022- none) apart from that disclosed in Note 9.

17 Analysis of changes in net funds

The charity had no debt during the year.

