

Charity registration number 1080649 (England and Wales)

DAWN CHARITABLE TRUST (DAWN)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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	Hindocha Pandit & Co Limited 4th Floor Elizabeth House 54-58 High Street Edgware HA8 7EJ
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 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

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, Romania and 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.

Public benefit

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

Activities

We offer two discreet strands of psychosocial support activities to promote the mental and social wellbeing of the community comprising: one-to-one counselling and, social inclusion opportunities to promote personal growth and a sense of belonging.

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

i) Counselling:

The impact of counselling is both measurable and profound. Successful outcomes depend on effective communication and cultural and linguistic parity between clients and professionally trained counsellors. The benefits extend beyond the direct beneficiary, reaching 4 to 5 individuals through family and work ties. Furthermore, counselling positively influences the broader economy by preventing the loss of productivity due to absenteeism.

According to the World Health Organisation (WHO), a staggering one in eight people worldwide now lives with a mental disorder. The estimated annual cost of mental ill-health to the UK economy is even higher than previously reported, reaching at least £118 billion per year. This cost is largely due to lost productivity, including sickness absence and "presenteeism" (being at work but not fully productive), as well as the significant costs incurred by unpaid carers and the health system.

Despite some progress in funding for mental health funding, a significant gap persists. Mental illness accounts for around a quarter of the NHS's disease burden, yet its share of the budget is not proportionate. In the 2024/25 financial year, the total forecast mental health spending was estimated at £14.9 billion, which represents approximately 8.78% of the recurrent NHS baseline. The total Department of Health and Social Care (DHSC) budget for 2024/25 was around £193.3 billion.

The incidence of mental illness is higher in ethnic minority communities. This is often due to a lack of culturally and linguistically specific provisions, which can lead to poorer outcomes. Furthermore, this is often compounded by fears of stigma and judgment.

DAWN's culturally and linguistically focused psychosocial support addresses this gap by providing:

- Culturally sensitive counselling.
- Counselling accessible in over 28 community languages in addition to English.
- Online counselling to reach a wider audience, regardless of physical distance.
- A women-only safe space available from 10 am to 4 pm.
- A separate gender-neutral space for men, couples, and families outside of women's hours, including on weekends by prior appointment, which helps to address systemic gender bias.
- A convenient location in Harrow's shopping centres with heavy footfall, including proximity to Norbury Junior School, which benefits mothers during their daily school runs.

Women constitute 97% of our client base, with the most persistent issue being domestic violence (D/V). Victims of Violence Against Women and Girls (VAWG) account for up to 77% of our clientele. Successful media campaigns have contributed to more women reporting D/V and seek support, reducing the stigma and guilt associated with abuse.

While less overt, we continue to see one to two cases of modern-day slavery and human trafficking annually, often linked to immigration abuse of women. 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 2025

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

This strand of service aims to alleviate isolation, especially among socially isolated elderly women, by providing a comprehensive range of activities and support:

Community & Peer Support

- A safe, culturally sensitive women-only space available from 10 a.m. to 4 p.m.
- Weekly social groups that provide peer support and foster a sense of community belonging.
- Twice-yearly social outings to combat isolation and create shared experiences.

Psychoeducational & Creative Activities

- Monthly storytelling or poetry ('shero-shairi') clubs.
- Monthly meditation and mindfulness workshops.
- Annual 'Shakti Bazaar' to support women's enterprise and showcase their talents.
- Participation in performing arts at annual International Women's Day commemoration events, offering opportunities to perform alongside professional and amateur artists.
- Ad hoc First Aid and Heart Health advice sessions to promote physical well-being.
- Annual cultural and historical visits and picnics to create new experiences and foster a sense of belonging.

Advocacy & Practical Support

- Advocacy, information, and advisory services to help women navigate complex issues.
- Online accessibility to reach a wider audience, regardless of physical distance.
- Preferential referral arrangements with Harrow Citizens Advice Bureau for up to three referrals per week for legal and/or social support.
- Monthly legal advice workshops in collaboration with local legal firms like Skylark Solicitors and Johal & Co. Solicitors.
- Outward referrals for victims of Violence Against Women and Girls (VAWG) to specialised support agencies, including Hestia, Solace, Nia Project, and the Suzy Lamplugh Foundation, as well as Harrow Council and the Metropolitan Police.
- Safeguarding support for vulnerable adults and children in conjunction with the Harrow Safeguarding Board, other relevant boroughs, and the Metropolitan Police.
- Signposting to relevant social well-being support networks for housing, schooling, and financial needs.
- Voluntary work and training opportunities for women re-entering the employment market.

The significant increase in participation within this programme highlights the urgent and growing need for sustained investment in this sector.

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

Over the past 33 years, DAWN has provided culturally sensitive counselling and psychoeducational programmes to nearly 25,000 individuals. Our services, which are offered in 28 languages, are specifically designed to meet the unique needs of ethnic minority communities and newly arrived migrants fleeing persecution. These groups often face significant barriers to accessing mainstream mental health services due to issues of language, stigma, and cultural restrictions, a vulnerability that has been highlighted in various scholarly articles and local council needs surveys (including those from Harrow Council).

Our core mission is to provide culturally and linguistically appropriate emotional and mental health support. To this end, 97% of our resources are dedicated to providing one-to-one counselling and group therapy as needed.

Our key achievements over the past year include:

- **Individual Counselling:** Over 650 individuals received personalised support.
- **Psychoeducational Programme:** More than 40 women participated in our weekly programmes.
- **Public Events:** We had up to 500 attendees at our diverse public events, which included the Shakti Bazaar to support women's businesses, Creative Expression Programmes showcasing women's artistic talents, International Women's Day Events, and Anniversary Celebrations.

Unique Advantages of Dawn's Psychosocial Support Model:

Our model is intentionally designed to address the cultural and linguistic barriers our clients face, providing an environment built on trust and comfort. The unique advantages of our approach include:

- **Culturally Familiar Staff:** Our team provides a sense of comfort and confidence, making clients more receptive to therapy.
- **Multilingual Counsellors:** Our counsellors are not only multilingual but also possess a deep understanding of the cultural nuances essential for effective therapy.
- **Flexible and Inclusive Spaces:** We offer a dedicated women-only safe space during weekday mornings (10 a.m. to 4 p.m.) and separate, gender-neutral evening and weekend hours to cater to men, couples, and families.

Financial review

In the fiscal year, the charity's income from grants, donations, fees, and charitable activities amounted to £182,313 (2024 - £68,653).

Expenditure of £93,769 (2024 - £54,246) was incurred for counselling staff salaries and clinical supervision, with a reliance on volunteer support to accumulate reserves for staff recruitment and service development.

The reserves figure of £180,011 (2024 - £129,915) included an allocation of £70,000 (2024 - £50,000) earmarked for staff recruitment to enhance capacity.

Governance costs for running the charity's services amounted to £35,731 (2024 - £33,305).

During the year, funding support was received from various charitable foundations, including Awards for All, LCF-MOPAC Grassroots Support Fund, Vascroft Constructions Ltd, Home Office Special Services Fund, Harrow Lottery, Comic Relief and National Lottery - Awards For All, National Lottery Reaching Communities; City Bridge Foundation.

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.

DAWN CHARITABLE TRUST (DAWN)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Major risks

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.

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 future periods

The charity is pursuing its 5 year business plan (2025-2030) 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 2024/2025, we had reached a headcount of 650 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 – such as 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.

Again, promptly upon announcement of the impact of the shift of the administration in Afghanistan to the Taliban, and the political persecution of civilians engaged in working for foreign embassies and global humanitarian organisations, Dawn was the first to leap to action and open up a crisis support line for the migrants fleeing to safety.

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 sensitive 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. This ensures 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 2025

Structure, governance and management

Established in 1993, DAWN became a registered charity on 9th May 2000, through a Trust Deed dated 19th March 2000.

A Board of Trustees, led by a founding member, oversees the strategic direction and performance. Day-to-day operations are managed by a counselling coordinator, an admin team and a HR officer. The Board ensures adherence to safeguarding policies and oversees overall management.

Open communication and staff development

Dawn fosters open communication through weekly Tuesday morning briefings, six weekly staff/management meetings and regular management briefings. Staff are encouraged to discuss challenges and receive support through training opportunities funded by various sources. These meetings serve as forums for counsellors to discuss achievements and challenges, influencing policy and resource allocation decisions.

Service user involvement

Service users contribute to decision-making processes through meetings, discussions and surveys, ensuring their needs are considered in policy and project development.

Social inclusion projects

These group activities, led by staff, volunteers and participants aim to reduce isolation and prevent mental health issues associated with loneliness.

Counselling Internship Programme

DAWN offers up to seven counselling internships to students at various stages of their training, from final-year BACP-recognised diploma students to post-graduate and PhD candidates. This programme is designed to build capacity in culturally sensitive multilingual counselling.

Work experience for school children

These placements allow students to gain exposure to the social care sector, explore potential career paths and develop transferable skills valuable in any profession. Witnessing the impact of our services first hand can spark a passion for helping others and social justice.

Geographical reach

While primarily serving London Borough of Harrow, Brent, Hayes and Hillingdon, DAWN's online counselling has expanded access to pan-London and beyond, reaching areas like Bristol, Liverpool and Manchester.

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 2025

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.

Relationship with wider network

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, 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.

Relationship with 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 2025

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

Kalha

Mrs S Kalha MBA, ACIB
Trustee

13 October 2025

DAWN CHARITABLE TRUST (DAWN)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

In relation to the financial statements set out on pages to 21:

- The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the charity will continue in operation.
- The trustees confirm that they have made available to Hindocha Pandit & Co Limited, all the charity's accounting records and provided all the information necessary for the compilation of the financial statements.
- The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the charity for the year ended 31 March 2025.

On behalf of the board



Mrs S Kalha MBA, ACIB
Director

13 October 2025

DAWN CHARITABLE TRUST (DAWN)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DAWN CHARITABLE TRUST (DAWN)

I report to the trustees on my examination of the financial statements of DAWN CHARITABLE TRUST (DAWN) (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

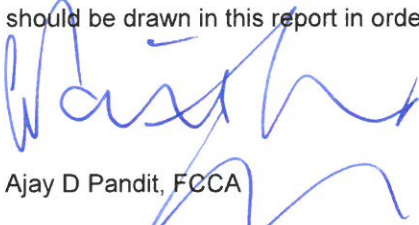
I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Ajay D Pandit, FCCA

Hindocha Pandit & Co Limited

4th Floor Elizabeth House

54-58 High Street

Edgware

HA8 7EJ

13 October 2025

DAWN CHARITABLE TRUST (DAWN)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	175,869	-	175,869	62,478	-	62,478
Charitable activities	4	5,022	-	5,022	4,832	-	4,832
Investments	5	1,422	-	1,422	1,343	-	1,343
Total income		<u>182,313</u>	<u>-</u>	<u>182,313</u>	<u>68,653</u>	<u>-</u>	<u>68,653</u>
Expenditure on:							
Charitable activities	6	132,217	-	132,217	94,160	-	94,160
Total expenditure		<u>132,217</u>	<u>-</u>	<u>132,217</u>	<u>94,160</u>	<u>-</u>	<u>94,160</u>
Net income/(expenditure) and movement in funds		50,096	-	50,096	(25,507)	-	(25,507)
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>124,845</u>	<u>5,070</u>	<u>129,915</u>	<u>150,352</u>	<u>5,070</u>	<u>155,422</u>
Fund balances at 31 March 2025		<u>174,941</u>	<u>5,070</u>	<u>180,011</u>	<u>124,845</u>	<u>5,070</u>	<u>129,915</u>

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 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		1,865		2,174
Current assets					
Debtors	13	2,266		6,086	
Cash at bank and in hand		185,468		142,459	
		<u>187,734</u>		<u>148,545</u>	
Creditors: amounts falling due within one year	14	<u>(9,588)</u>		<u>(20,804)</u>	
Net current assets			178,146		127,741
Total assets less current liabilities			<u>180,011</u>		<u>129,915</u>
The funds of the charity					
Restricted income funds			5,070		5,070
Unrestricted funds			174,941		124,845
			<u>180,011</u>		<u>129,915</u>

The financial statements were approved by the trustees on 13 October 2025



Mrs S Kalha MBA, ACIB
Trustee

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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" 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)". 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 2025

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 2025

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 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,985	3,478
Grants	173,884	59,000
	<u>175,869</u>	<u>62,478</u>

Grants receivable for core activities include grants received from Trust for London, Tampon Tax, Lifelines International Foundation, Harrow and National Lottery, Awards for All - Covid Fund, etc of £173,884 (2024 - £59,000) for the charity to operate.

4 Charitable activities

	Counselling fees income 2025 £	Total £ 2024 £
Counselling fees income	<u>5,022</u>	<u>4,832</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>1,422</u>	<u>1,343</u>

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Support costs 2025 £	Support costs 2024 £
Direct costs		
Staff costs	62,640	45,848
Depreciation and impairment	621	724
	<u>63,261</u>	<u>46,572</u>
Share of support and governance costs (see note 7)		
Support	33,225	14,283
Governance	35,731	33,305
	<u>132,217</u>	<u>94,160</u>
Analysis by fund		
Unrestricted funds	<u>132,217</u>	<u>94,160</u>

7 Support costs

	Support costs £	Governance costs £	2025 £	2024 £
Professional fees	23,783	-	23,783	1,372
Supervision fee	7,346	-	7,346	7,026
30th Anniversary costs	-	-	-	4,021
Activities costs	2,096	-	2,096	1,864
Accountancy	-	3,300	3,300	3,540
Legal and professional	-	2,226	2,226	907
Rent and rates	-	17,237	17,237	17,019
Insurance	-	729	729	715
Light and heat	-	3,431	3,431	4,290
Telephone expenses	-	3,578	3,578	2,288
Sundry expenses	-	5,230	5,230	4,546
	<u>33,225</u>	<u>35,731</u>	<u>68,956</u>	<u>47,588</u>
Analysed between				
Charitable activities	<u>33,225</u>	<u>35,731</u>	<u>68,956</u>	<u>47,588</u>

Governance costs includes payments to the independent examiner of £3,300 (2024- £3,540) for accounting, payroll and reporting fees.

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable to the charity's independent examiner:		
	- for the independent examination of the charity's financial statements	2,700	2,700
	- for other financial services	600	840
	Depreciation of owned tangible fixed assets	621	724
		<u> </u>	<u> </u>

9 Trustees

None of the trustees apart from Mrs S Kalha received any remuneration during the year. Mrs S Kalha was paid consultancy fees amounting to £20,000 (2024 - £nil) for services that were provided in addition to the normal trustee duties.

Mrs M Chaggar, Ms R Dave and Mrs S Kalha were also reimbursed event, travelling and sundry expenses amounting to £1,500 (2024 - £1,500). These are included in governance costs as part of sundry expenses.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	6	5
	<u> </u>	<u> </u>

Employment costs

	2025	2024
	£	£
Wages and salaries	62,032	45,127
Other pension costs	608	721
	<u> </u>	<u> </u>
	62,640	45,848
	<u> </u>	<u> </u>

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

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Fixtures, fittings & equipment £	Computers £	Total £
Cost			
At 1 April 2024	11,278	9,306	20,584
Additions	312	-	312
At 31 March 2025	11,590	9,306	20,896
Depreciation and impairment			
At 1 April 2024	9,105	9,305	18,410
Depreciation charged in the year	621	-	621
At 31 March 2025	9,726	9,305	19,031
Carrying amount			
At 31 March 2025	1,864	1	1,865
At 31 March 2024	2,173	1	2,174

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	2,266	6,086

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	200
Other creditors	4,690	4,517
Accruals and deferred income	4,898	16,087
	9,588	20,804

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	124,845	182,313	(132,217)	174,941

DAWN CHARITABLE TRUST (DAWN)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	150,352	68,653	(94,160)	124,845

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	1,865	-	1,865
Current assets/(liabilities)	173,076	5,070	178,146
	<u>174,941</u>	<u>5,070</u>	<u>180,011</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	2,174	-	2,174
Current assets/(liabilities)	122,671	5,070	127,741
	<u>124,845</u>	<u>5,070</u>	<u>129,915</u>

17 Related party transactions

There were no other disclosable related party transactions during the year (2024- none) apart from that disclosed in Note 9.

18 Analysis of changes in net funds

The charity had no material debt during the year.