

Registered Charity Number 1154744

NEWDAY UNITED
(Charitable Incorporated Organisation)

ANNUAL REPORT AND ACCOUNTS

For the YEAR ended 31st MARCH 2022

NEWDAY UNITED (Charity number 1154744)

(Charitable Incorporated Organisation)

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NEWDAY UNITED (Charity number 1154744)

CHARITY INFORMATION

TRUSTEES

Edward Amies (Chair)
Shelley Collins
Mike Davies (Secretary)
James Jackson
Jennifer Jackson
Mike Ledger (Treasurer)
Louisa Stone (Operations Director) - Resigned 31/05/2021
Lynn Swart (Executive Director)
Ruth Taylor

CHARITY COMMISSION

REGISTERED NUMBER 1154744

PRINCIPAL ADDRESS

NewDay United
C/o Percy Westhead & Company
Greg's Buildings
1 Booth Street
Manchester
M2 4AD

INDEPENDENT EXAMINER

T A R Elston BA FCA
Percy Westhead & Company
Chartered Accountants
Greg's Buildings
1 Booth Street
Manchester
M2 4AD

BANKERS

HSBC Bank
11 Stamford New Road
Altrincham
Cheshire
WA14 1BW

Nationwide Building Society
Kings Park Road
Moulton Park
Northampton
NN3 6NW

Trustees

The trustees who served during the period and up to the date of this report are shown on page 1.

Structure, Governance and Management

Governing Document

The organisation is a Charitable Incorporated Organisation (CIO), established in November 2013 by a Constitution of a Charitable Incorporated Organisation whose only voting members are its charity trustees.

Policies and procedures adopted for the induction and training of trustees

The members of the CIO are its charity trustees. The appointment of new members/trustees is a matter for the whole board. The board would give due consideration to the induction required for any new directors or trustees, but the current procedure is detailed below.

All trustees receive the following when considering joining the board:

1. The charity's governing document: The NewDay United CIO Constitution, including the clause on conflicts of interest
2. An e-copy of 'The Essential Trustee' PDF by the Charity Commission
3. A 'NewDay Trustee' PowerPoint (as a basis for discussion on what we ask of our Trustees)
4. Details of available trustee training courses run by the NCVO or FSI are sent to trustees regularly, should they be available to attend
5. Minutes of recent trustee meetings
6. A copy of the latest Trustees' Annual Report and Statement of Accounts
7. Any current key documents relevant to NewDay United

The Board of Trustees meets formally at least four times per year, with frequent email communication, WhatsApp messaging, and informal online calls in the interim. The Treasurer also meets with the UK Finance Manager, UK Fundraising & Charity Administrator, and the Executive Director on a monthly basis.

The charity's organisational structure and any wider network with which the charity works

We are a small organisation, with one full time employee (Executive Director), one part-time employee (UK Fundraising & Charity Administrator), a freelance management accountant and a volunteer board of trustees. The Executive Director of NewDay United works across South Africa, the UK and USA to internationally promote the charity and its programmes, leading and directing the SA and UK teams.

NewDay United (UK registered charity) works with NewDay United in South Africa to help facilitate our objectives at a local level and to achieve full accountability.

Our values and our vision are built on a Christian message of **hope, help and healing** for the people of Africa. We hold a passion to see lives restored and communities transformed in **spirit, soul and body**. Emphasis is placed on enabling **communities to work together for the greater good**, and we do this by collaborating with churches, businesses, community-based organisations and individuals.

We envision an Africa where suffering and deprivation are rare, and people meet their needs from their collective resources; where communities are strengthened to care for and protect the vulnerable; where there is greater equity among people; where people live with generosity, purpose and dignity.

TRUSTEES ANNUAL REPORT for the YEAR ended 31st MARCH 2022

NewDay United works closely with local churches, businesses, community-based organisations, and individuals to equip people in the areas where we serve. By working collaboratively across divides and sectors and being a witness in the world through our actions and lifestyle, we are seeing lives and communities changed and transformed. This is central to all that we do.

Our work is focused on delivering educational programmes, job-readiness training, and empowering initiatives to those who would otherwise not have access to them. Our dream is to equip people to secure self-sufficient work and a regular income to lift themselves, their families and eventually their communities out of poverty.

We are positioned to make a big impact in some of the most deprived communities in South Africa. Over several years we have built relationships with those working and living in Tambo Village, Gugulethu and Manenberg (in the Western Cape). In partnership with trusted co-workers on the ground, we actively identify and implement opportunities that make an enduring difference in the community.

Across the communities we work in:

- 95% of adults have no higher education
- 72% of adults have not completed grade 12 (the end of the secondary education system)
- 65% of adults earn an income of less than £165.00 per month
- 58% of adults are unemployed
- 48% of adults have only some secondary education

Within the communities we serve, daily threats of rape, gang violence, crime, malnutrition, and abuse are the consequences stemming from these statistics.

We take a multi-pronged approach with the opportunities we are given:

For example, our after-school club also provides nutritious meals for the malnourished children in our care, and we network to create employment opportunities for those undertaking our job readiness courses. We provide a range of programmes including end-user IT courses, sewing skills, back-to-work support and interview training, as well as robotics, coding and maths e-learning for those in our Hluma afterschool club.

NewDay United's established networks and community-based relationships enable us to identify opportunities for lasting transformation.

The Trustees' consideration of major risks and the system and procedures to manage them

The board of trustees have reviewed the primary risks to which the charity is exposed and ensure that these and any others are monitored and reviewed on a regular basis either at formal board meetings, or as necessary between such times.

Objectives and Activities

The object of the CIO, for the public benefit, is the prevention and/or relief of poverty in particular by (but not limited to) the provision of financial assistance, resources and other support to individuals in poverty principally (but not exclusively) in Africa.

Objectives and main activities undertaken for the public benefit in relation to these objects

1. We deliver after-school support, computer training, social enterprise development, and education programmes to those who are unable to currently financially support themselves. Our programmes and courses provide the skills for individuals to support themselves, their families and improve their communities.
2. Building partnerships and collaborating with individuals and support organisations working for the prevention and/or relief of poverty, such as grassroots NGOs, churches, social enterprises, and individual service providers in the Western Cape, South Africa.
3. Delivering our own programmes as well as supporting our partners with funding, practical input, and guidance as they tackle poverty and the problems arising from it in the local areas.
4. Enlarging our UK and worldwide donor base to enable and facilitate the delivery of the above key activities and to raise funds for related projects.
5. Raising awareness of the work of NewDay United and its partnerships to enable the above key activities.
6. Contributing to food security through our Foodscaping programme with local partners.

Public Benefit

Based upon the activities mentioned above, the trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties to which the guidance is relevant.

Policy on grant making

Any financial donations above £500 made to partners, other than NewDay United SA, are only made following (1) a clearly outlined proposal from one of the Trustees, (2) discussion and approval by at least three Trustees. The proposal and decision must be recorded and kept within the financial records.

Any financial donations and gifts below £500 are considered discretionary and are typically proposed by the Executive Director or UK Fundraising & Charity Administrator and approved by the Treasurer or Chair of Trustees.

Donations made to NewDay United SA for any value are calculated by the Finance Manager, and reviewed and approval by the Executive Director, UK Fundraising & Charity Administrator and Treasurer at a monthly finance meeting.

All donations are reported to the Trustees at each board meeting.

Partners are defined as specific NGO projects or key individuals that NewDay United selects and provides support to, either financial, material or both, usually as part of an ongoing commitment. Such Partners are selected by looking at the strength of our relationships with selected individuals and/or NGOs, the strategic fit to our charity's overriding objectives and the opportunity for NewDay United to make a significant impact with the resources available for that project.

Partner investments (summary of financial support total):

- Redemption Fund - following an armed robbery at our Khanyisa Church base, we launched this specific appeal. The monies raised supplemented the insurance pay out to replace stolen IT equipment and phones from those affected and helped fund ongoing trauma counselling for the NewDay United team and beneficiaries.
- Staffing and resource costs for the Foodscaping programme (ongoing)
- Sewing Social Enterprise Group (ongoing)
- Staffing and resource costs for the Hluma Programme (after-school and holiday club) (ongoing)

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- Staffing and resource costs for the maths e-learning programmes (ongoing)
- Staffing and resource costs for CoderDojo Club (ongoing)
- Staffing and resource costs for the Robotics Programme (ongoing)
- Staffing costs for the Computer Learning Centre and advanced Coding / Systems Development Course (ongoing)
- Staffing and resource costs for the 'Work 4 a Living' and development of a Call Centre Course (ongoing)
- Funding for trained counsellor (ongoing)
- Scholarships for beneficiaries and SA Team for training and personal development (ongoing)
- Funding for some of the operational costs of the NewDay United South Africa office (Cape Town)
- Plus, the total of all the highlighted costs in the accounts as NDU UK people serve NGOs in SA.

Contribution made by volunteers:

Due to restrictions from Covid, there were no opportunities for volunteers during the financial year.

Achievements and Performance

The main Achievements of the CIO in the Report Period are as follows:

Mentoring and Training

NewDay United is committed to ongoing relational support and partnership in order to achieve our objectives and ensure accountability. We do this by walking alongside those we partner with or have partnered with historically.

During the Covid-19 pandemic, there was ongoing training and development online through digital platforms such as Zoom.

The Executive Director was able to travel to South Africa during the second half of 2021-22 and ran workshops, held in-person one-to-one mentoring and development sessions and a Vision and Strategy Day with the team in November 2021.

During 2021-22, the McLean Fund, financed by former supporters of the McLeans during their time with NDU SA, was launched specifically for the purpose of offering sponsorships for personal development and education of team members. Individuals are required to submit an application for their training and development needs, which is reviewed by the SA Operations Director, the Executive Director and the McLeans.

Our Programmes

Foodscaping: 2021 was our Year of Harvest and saw our Foodscaping Programme take root to contribute to food security in the community.

Borne out of the Covid-19 lockdowns as we sought a more sustainable approach to delivering emergency food parcels, the project began with distributing wooden vegetable box kits, enabling those who received them to learn to grow their own food and become more independent. In March 2021 it evolved into composting and digging the soil on roadside verges for planting to gradually transform these areas with edible plants.

During 2021-22, we entered a partnership with Phoenix High School and the local Government Community Works Programme, to develop a neglected 3/4-hectare plot with a vision to grow seasonal fruit and vegetables for the community.

To date, the produce has been distributed to local soup kitchens including Khanyisa, providing food for our Hluma afterschool programme and sold at an affordable price to the local community, with the proceeds reinvested in buying seeds and seedlings.

Towards the end of the financial year, work began on an adjacent second plot and we started developing a Home Gardens initiative, rolling this out on a smaller scale home-by-home and training households to grow their own produce in their own yards.

In 2022-23, we hope to see this rolled out across the neighbourhood enabling individuals and families to grow their own crops, encouraging self-sufficiency and food security.

Sewing Enterprise: This programme trains individuals - predominantly women - of all ages who have little or no income to generate funds through learning new sewing, craft or business skills. This equips and empowers them to set up their own social enterprise to sell the crafts and textiles they make.

Central to their vision is the commitment to create community, whilst training up others to generate jobs and income, as well as improving self-esteem. This type of enterprise is at the heart of a new economic transformation in South Africa, where small businesses are springing up, run and owned by those who are members of it.

With the gift of new machines in March 2022, the group has been able to increase its capacity and now has an average of 19 participants.

Hluma Afterschool Project: Hluma is a safe haven for children and youth aged 9-17 to be together, eat a nutritious meal (sometimes their only meal of the day), learn life skills and to receive 1-2-1 tutoring in reading, comprehension, and maths.

The programme gets children off the streets in the gap between school ending and their parents' return from work. It's the time when children are at their most vulnerable to the high levels of gang violence, rape and other physical attacks in the area.

There are over 100 children and youth in the programme and as part of our holiday club provision, in 2021-22 the group were able to go on an excursion to a local nature reserve.

In addition to the Hluma programme we also offer e-learning, a Coder-Dojo programming club and Robotics sessions.

Maths and Science E-learning: The programme resumed in April 2021 after pausing due to Covid restrictions.

We use online e-learning programmes as part of our homework support, enabling children to improve their knowledge and confidence – as well as their computing skills – in key areas of the curriculum.

With the help of the Vodacom e-school platform, we can provide maths tuition to help our learners grasp and practice different mathematical concepts whilst monitoring their scores to identify any areas for improvement. We can also tailor the programme to the specific individual needs of each child.

Since it began, over 90% of those on our e-learning programme are now passing maths at school and show a significant improvement in their maths test scores between each term.

CoderDojo: This programming club is designed for young people between the ages of 7 and 17 where they learn to code, build a website, create an app or a game, and explore technology in an informal, creative, fun and social environment.

Facilitated by CoderLevelUp, a regional partner for the CoderDojo Foundation, the focus is on peer learning, youth mentoring and self-lead learning. Our aim is to help young people realise that they can build a positive future through coding and community.

During 2021-22, our group were part of Mission Zero and were able to put their skills into practice in the European Space Agency's (ESA) education programme. The group collaborated with children from countries across the globe writing code to send to real astronauts on a real spacecraft. The code was used to measure spacecraft humidity with the astronauts sending the humidity reading and a message back to the team.

Robotics: This programme for 9 – 17-year-olds resumed in April 2021 after pausing during the Covid pandemic.

Robotics has been identified as a key skill for future employment and a fun way to learn practical maths and science. In collaboration with partners, our weekly robotics classes provide familiarity and contact with high-tech software and hardware, which is normally only available at tertiary level education.

Our hope is that this early exposure and learning of these skills, will increase our beneficiaries' employability capacity in a technological world.

Computer Learning Centre (CLC): Designed and located to engage hard to reach communities where individuals would otherwise be unable to access opportunities to develop their IT skills, our accredited National Certificate Qualification in IT: End-User Computing is frequently oversubscribed.

Run in 6-month blocks, the course provides a pathway from theoretical concepts to providing learners with practical skills and competencies in end-user computing equipping them for the workplace or further study.

Accessible to people of all ages and genders, the skills learned in our CLC are scarce in South Africa but high in demand and provide a solid foundation for accessing further education and employment, as well as boosting self-esteem and opening new horizons.

As part of the course, students in our CLC also join our Work 4 A living programme, where they are provided with key skills and mentoring to help them find work once they have graduated.

Despite the challenges imposed by Covid, 23 individuals were able to complete the course and graduate in 2021-22.

In January 2022 we launched our more advanced Systems Development (Coding) course to further progress our students' programming skills and future job prospects. We will be rolling out the course, which includes work experience / internships, in 2022-23 for those who have graduated from our End-User programmes following the successful completion of the pilot.

Work 4 A Living (W4AL): This intensive and practical 12-day job readiness course invests in people by teaching workplace and entrepreneurial skills needed to find work and earn a sustainable income and support themselves. Despite Covid restrictions reducing the number of courses we were able to run, we held 7 courses, with 90 individuals graduating in 2021-22.

We work with a variety of local and national business partners who proactively choose to recruit from our graduate pool.

To further assist graduates in finding work, from 2021-22 we now register all those who have attended the W4AL programme with mobile job app platforms, JobJack and MobiJob, which provide a database to connect jobseekers with employers for permanent, part-time, freelance and one-off event work.

Upon completion of W4AL, a significant proportion of our students have either found employment or established their own businesses.

During the financial year the team also started developing the content for a Call Centre Course designed to equip participants with the skills to run and manage a call centre as this industry expands in Cape Town and demand for workers grows.

This accredited 10-day course will be piloted during 2022-23 before being rolled out to those who have graduated from our W4AL course to enhance the employment opportunities available to them.

Psychosocial health (emotional, mental, spiritual and social wellness): Many of our team and the beneficiaries we serve have experienced trauma throughout their lives.

NewDay United is committed to restoration and wholeness in the lives of those we work with. Following an armed robbery at our Khanyisa Church base and death of one of our Hluma children in gang crossfire during 2021-22, an experienced trauma counsellor began working alongside us.

We initially offered 1:1 counselling and group support for those affected but will continue to provide this support and training and make it available to our team and beneficiaries to contribute to their emotional and psychological wellness.

Funding the CIO

NewDay United secures funding for itself and its partners by applying to grant making organisations, trusts and foundations for financial support.

Our partnerships are based on strong relationships, with financial accountability aligned to our charitable objectives. Many organisations we work with are too small or unable to access funds by themselves, despite their reach and work in their communities.

NewDay United has spoken in many churches, and at national and international conferences, as well as speaking to potential supporters in other sectors of work to raise funds, engage regular donors and raise awareness for our work.

Raising Awareness

NewDay United has worked to create a variety of promotional communications platforms via the printed word, email newsletters, social media, our website as well as photo and video / YouTube updates. These are publicised in South Africa, the UK, Europe, and the USA to enable fundraising and to raise awareness of NewDay United and the partners and projects it supports.

The www.newdayunited.org website was initially launched in 2014 and is regularly reviewed, improved, updated, and changed to encourage engagement and direct users to how they can be involved with NewDay United.

Our website homepage communicates our vision and links to stories, as well as a page for each of the projects we run. The website also includes a web shop selling virtual goods to enable our supporters to buy items which fulfil specific needs for our projects, such as a laptop, a football, or some stationery for a school child.

During the year, we have developed our offering of 'free fundraisers' including Thrift +, Give As You Live, Amazon Smile, Nectar Donate and Recycle for Charity. These are promoted across our different platforms to encourage our supporters to raise funds for free through their everyday activities.

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We have an active profile on social platforms such as Facebook, Twitter and Instagram, with an ever-growing number of engaged followers across the globe.

Following the restrictions during the Covid-19 pandemic, our Executive Director resumed speaking engagements in 2022 in Belgium, the USA as well as across the UK and South Africa. This has raised the profile of our organisation as we seek to gain more financial, prayer and practical support for NewDay United and its partner projects in South Africa.

Volunteers

We are immensely grateful for the work of volunteers.

Over the years, our network of volunteers have generously shared gifts of their time and talents to work with NewDay United in the areas of projects, operations, youth work, communications, fundraising and skills resourcing.

Due to the global pandemic, there have been limited opportunities during 2021-22 to engage volunteers in person. However, with the aid of digital platforms such as Zoom, we have developed our online engagement with volunteers sharing expertise remotely.

Prayer Support

We have many prayer supporters, through partner churches and individuals who have subscribed to our Prayer Update emails and WhatsApp messages. They support NewDay United and its partnerships through prayer, spiritual input and encouragement. We are so grateful for the time and prayer so sacrificially given by these faithful supporters as prayer is the foundation of all that we do.

Financial Review

Charity's policy on reserves

NewDay United is a Charitable Incorporated Organisation established in response to a calling from God and as such the board of Trustees believe that God will be faithful in providing the resources required to fulfil that calling. The board of Trustees accepts that it is wise financial management to support a Reserves Policy which can provide financial stability and the means for the development of our principal activity.

The board of Trustees reviews NewDay United's Reserves Policy annually, and reviews the current financial status, including cash reserves and forecast at each Trustee meeting, and particularly prior to making any significant funding or operational decisions.

The purpose of the Reserves Policy is to smooth out any short-term variations in funding and expenditure to ensure that the charity is able to fulfil its objectives without interruption.

Under normal circumstances the Board of Trustees considers it appropriate to hold reserves of 3 to 4 months of typical committed monthly expenditure. At our financial year-end, our Financial Reserves in the General Fund were above this range at £34,581 and the board of Trustees was therefore satisfied that NewDay United remains in a financially viable position.

The principal sources of funding for NewDay United General Fund for the financial period shown within this report were through regular donations from Tribo Synthetics (31%), other regular individual donors (30%), Ivy Church (16%), and other one-off donations (14%). Gift Aid Income claimed in 2021-22 made up 5% of General Fund income.

The board of Trustees agreed that the key objectives of the CIO continue to be met in part thanks to the expenditure from NewDay United towards a number of specific activities (see a sample of these within the Achievements and

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Performance section) as well as to cover costs and expenses incurred by key partners and consultants in delivering support activities as requested by the board. All financial expenditure was made in line with our principal aim towards the prevention and/or relief of poverty principally in Africa.

On the 4th March 2022, NewDay received two income amounts, £4,960.67 and £6,750.00 from Evolution Lending. Evolution Lending had no connection with NewDay and we were not aware of the reason for such payments. NewDay therefore, carried out investigations with HSBC to ensure that these payments were not part of money laundering, fraudulent or illegal payments. It was established that the payments had been made in error and should have been made to NewDay Limited. The amounts were returned on 23rd March 2022.

The trustees confirm that they have complied with the duty of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including the guidance on public benefit.

Approved by the trustees on 5th November 2022 and signed on its behalf

Edward Amies
Chair

Mike Ledger
Treasurer

INDEPENDENT EXAMINER'S REPORT to the Trustees of NewDay United

I report to the trustees on my examination of the accounts of NewDay United for the year ended 31st March 2022, which are set out on pages 12 to 16.

Responsibilities and basis of report

As the charity trustees of NewDay United you are responsible for the preparation of the accounts in accordance with the requirements of the *Charities Act 2011* ('the Act').

I report in respect of my examination of the charity's accounts carried out under s. 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under s. 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Act; or
- (2) the accounts do not accord with those records.

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 accounts to be reached.

T A R Elston BA FCA
Percy Westhead & Company
Chartered Accountants
Greg's Buildings
1 Booth Street
Manchester
M2 4AD

Date: 18th November 2022

RECEIPTS AND PAYMENTS ACCOUNT

For the Year ended 31st MARCH 2022

	31-Mar-22	31-Mar-22	31-Mar-22	31-Mar-22	2021
	Unrestricted	Designated	Restricted	Total Funds	Total Funds
	Funds	Funds	Funds		
	£	£	£	£	£
RECEIPTS					
Donations	82,954	11,399	17,332	111,685	140,544
Gift Aid Recovered	4,725			4,725	5,221
Bank interest	48			48	27
Fundraising	202			202	210
Total Receipts	87,929	11,399	17,332	116,660	146,002
PAYMENTS					
Salaries & Salary Related Costs	16,109			16,109	18,233
Consultant's Fees	6,000			6,000	6,000
Staff & Consultant's Expenses	261			261	-
Support Services and Expenses to Partners in SA	41,884	3,779		45,663	45,685
Payments to NDU SA and NGO's	8,269	2,700	11,439	22,408	31,683
Computer Support Costs	159			159	45
Printing Stationery & Office Costs	366			366	87
Independent Examiner's Fee	624			624	600
Legal and Professional Fees	569			569	1,611
Marketing & Promotion	1,220			1,220	1,710
Bank Charges	112			112	119
Total Payments	75,573	6,479	11,439	93,491	105,773
NET RECEIPTS FOR THE PERIOD	12,356	4,920	5,893	23,169	40,229
Transfers between Funds	(6,579)	6,579		-	-
Cash and bank Balances at the Start of the Period	28,318	44,200	5	72,523	32,294
Cash and bank Balances at the End of the Period	34,095	55,699	5,898	95,692	72,523

NEWDAY UNITED (Charity number 1154744)

STATEMENT OF ASSETS AND LIABILITIES

AT 31st MARCH 2022

	31-Mar-22	31-Mar-22	31-Mar-22	31-Mar-22	2021
	Unrestricted	Designated	Restricted	Total Funds	Total Funds
	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£
<u>CASH FUND</u>					
Bank Balance	34,095	55,699	5,898	95,692	72,523
<u>OTHER MONETARY ASSETS</u>					
Gift Aid Reclaim Due	986		18	1,004	346
TOTAL ASSETS	35,081	55,699	5,916	96,696	72,869
<u>LIABILITIES</u>					
Consultant's (Finance Manager) Fee	500			500	500
TOTAL LIABILITIES	500	-	-	500	500
NET ASSETS	34,581	55,699	5,916	96,196	72,369

The financial statements on pages 12 to 16 were approved by the Trustees and signed on its behalf.

Edward Amies
Chair

Mike Ledger
Treasurer

Date: 5th November 2022

NOTES TO THE ACCOUNTS

For the Year ended 31st MARCH 2022

1. **Accounting Policy**

The accounts have been prepared in accordance with the Charities Act 2011 on the Receipts and Payments account basis.

2. **Designated Funds**

The designated funds are unrestricted funds in that the income received does not have a restriction as to how it may be used by the charity, but the trustees have decided to set aside the funds for some specific purposes in the future. The funds can be undesignated or re-designated by the trustees at any time.

The accounts include five designated funds as follows:

- Funds set aside to meet the cost of providing accommodation in South Africa for UK staff visits
- A large one-off donation or "Special Gift" that the trustees would like to be used for a specific project or development rather than being absorbed into general funds and operating costs
- An allocation from General Funds to be used to meet salary expenses in South Africa
- An allocation from General Funds to be used to meet security costs at a church in South Africa that is used to accommodate NewDay project work
- An allocation from General Funds to be used for purchasing equipment for specific projects

	31-Mar-22	31-Mar-22	31-Mar-22	31-Mar-22	31-Mar-22	2021
			General Funds Allocated for Salary and Property Costs	022 SA Special Projects	Total	Total
	SA Rent Designated Fund £	Special Gift Designated Fund £	Designated Fund £	Designated Fund £	Designated Funds £	Designated Funds £
<u>RECEIPTS</u>						
Donations	2,579		2,700	6,120	11,399	32,400
Total Receipts	2,579	-	2,700	6,120	11,399	32,400
<u>PAYMENTS</u>						
Payments to NDU SA and NGOs					-	10,000
Rent and travel costs	3,779		2,700		6,479	1,200
Total Payments	3,779	-	2,700	-	6,479	11,200
<u>NET RECEIPTS / (PAYMENTS) FOR THE PERIOD</u>	(1,200)	-	-	6,120	4,920	21,200
Cash and bank balances at the start of the period	14,200	30,000			44,200	13,000
Transfers from General Fund			6,579		6,579	10,000
Cash and bank balances at the end of the period	13,000	30,000	6,579	6,120	55,699	44,200

NOTES TO THE ACCOUNTS

For the Year ended 31st MARCH 2022

Further analysis of the South Africa Special Projects is as follows:

Designated Funds - South Africa Special Projects	31-Mar-22
	£
Storage Cupboards & Wi-Fi for SA Office	714
Sewing Enterprise	412
Foodscaping	549
Vehicle servicing / maintenance	439
Staff Salary & Benefits Enhancements	2,634
Hluma Computer Project	1,372
TOTAL SA PROJECTS	6,120

3. Restricted Funds

Restricted funds include the funds that have been given to NewDay for specific purposes and funds are transferred to South Africa and spent to achieve those specific purposes. The balances in Restricted Funds at the end of the financial year were transferred to South Africa in April 2022.

In this financial year restricted funds included the following projects: Covid-19 Response, Foodscaping, Computer Learning Centre, Robotics, Christmas Gifts and a Relief Fund in response to traumatic events experienced by workers and volunteers.

	31-Mar-22 SA Projects Restricted Fund £	31-Mar-22 Total Restricted Funds £	2021 Total Restricted Funds £
<u>RECEIPTS</u>			
Donations	17,332	17,332	31,688
Total Receipts	17,332	17,332	31,688
<u>PAYMENTS</u>			
Payments to NDU SA and NGO's	11,439	11,439	31,683
Total Payments	11,439	11,439	31,683
<u>NET RECEIPTS FOR THE PERIOD</u>	5,893	5,893	5
Cash and bank balances at the start of the period	5	5	(51)
Transfers from General Fund	-	-	51
Cash and bank balances at the end of the period	5,898	5,898	5

NOTES TO THE ACCOUNTS

For the Year ended 31st MARCH 2022

Further analysis of the South Africa Projects is as follows:

	31-Mar- 21 Brought Forward £	31- Mar - 22 Receipts £	31-Mar 22 Payments £	31-Mar 22 Carried Forward £
Hluma Computer Learning		2,700		2,700
ROBOTICS Project		2,160	(1,440)	720
J Barnard Salary		1,080	(720)	360
Covid 19	5	452	(299)	158
Foodscaping		357	(357)	-
Relief Fund		412	(412)	-
MacLean Fund		1,531	(109)	1,422
Redemption Fund		8,333	(8,007)	326
On-Line Shop / Christmas Gifts		307	(95)	212
Total Restricted Funds	5	17,332	(11,439)	5,898

4. **Trustees Remuneration and Expenses**

During the period, salaries and related costs of £40,047 and expenses of £10,900 were paid to the Executive Director and Operations Director, who are both trustees of the charity, in order to cover costs and expenses incurred in delivering support activities to South African partners, as requested by the board. These were all in respect of work carried out in furtherance of the charity's objects. The Operations Director ceased to be both an employee and trustee of the charity in May 2021 and so remuneration and expenses were only paid for that period.