

Registered Charity Number 1154744

NEWDAY UNITED
(Charitable Incorporated Organisation)

ANNUAL REPORT AND ACCOUNTS

For the YEAR ended 31st MARCH 2023

NEWDAY UNITED (Charity number 1154744)

(Charitable Incorporated Organisation)

CONTENTS

	<u>Page</u>
Charity Information	1
Annual Report	2 - 11
Report of the Independent Examiner	12
Receipts and Payments Account	13
Statement of Assets and Liabilities	14
Notes to the Accounts	15 - 17

NEWDAY UNITED (Charity number 1154744)

CHARITY INFORMATION

TRUSTEES

Edward Amies (Chair)
Shelley Collins
Mike Davies (Secretary)
James Jackson
Jennifer Jackson
Mike Ledger (Treasurer)
Lynn Swart (Executive Director)
Ruth Taylor (Resigned 6th July 2023)

CHARITY COMMISSION

REGISTERED NUMBER

1154744

PRINCIPAL ADDRESS

NewDay United
C/o Percy Westhead & Company
Hanover House
30-32 Charlotte Street
Manchester
M1 4FD

INDEPENDENT EXAMINER

T A R Elston BA FCA
Percy Westhead & Company
Chartered Accountants
Hanover House
30-32 Charlotte Street
Manchester
M1 4FD

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 consider 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 monthly.

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 South Africa and UK teams.

NewDay United is a registered charity in the UK and South Africa. NewDay United UK helps to facilitate our objectives at a local level in South Africa and ensure 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; and a place where people live with generosity, purpose, and dignity.

TRUSTEES ANNUAL REPORT for the YEAR ended 31st MARCH 2023

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 significant 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 local co-workers on the ground, we actively identify opportunities to deliver services that will 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:

Our after-school club 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 digital learning / education 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 ensures 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 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. Delivering after-school support, computer training, development of social enterprises and education programmes to those who are unable to support themselves currently financially. Our programmes and courses provide the skills for individuals to support themselves, their families and improve their communities.

TRUSTEES ANNUAL REPORT for the YEAR ended 31st MARCH 2023

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 partners to enable the above key activities.
6. Contributing to food security through our Foodscaping programme with local partners.
7. Encouraging mental and emotional wellness through the provision of group and individual counselling sessions.

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 the monthly meeting of the finance sub-committee.

Overall donation totals 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):

- Staffing and resource costs for the Hluma Programme (after-school and holiday club) (ongoing)
- Staffing and resource costs for the Digital Learning hub incl. CoderDojo, Robotics and e-learning (ongoing)
- Staffing costs for the Computer Learning Centre: End-User Computing and Advanced Coding / Systems Development Course (ongoing)
- Staffing and resource costs for the Work 4 a Living and Call Centre Course (ongoing)
- Sewing Social Enterprise Group (ongoing)
- Staffing and resource costs for the Foodscaping programme (ongoing)
- Funding for trained counsellor (ongoing)
- Scholarships for beneficiaries and SA Team for training and personal development (ongoing)
- Staffing and resource costs for the Manenberg Hub and NDU Mfuleni from Q4, 2022-23 (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 staff serve NGOs in SA.

TRUSTEES ANNUAL REPORT for the YEAR ended 31st MARCH 2023

Contribution made by volunteers:

Since the Covid pandemic, most of our volunteers are from the local community. They have helped us in the running of our programmes and providing security at our main building, as outlined later in this report.

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 to achieve our objectives and ensure accountability. We do this by walking alongside those we partner with or have partnered with historically.

Since the Covid-19 pandemic, we have developed our capability to provide training and development online if required, although the effectiveness of this is limited by the challenges of load-shedding (scheduled power cuts to prevent overload of the electricity grid).

During 2022-23 there has been more opportunity to meet in person. This has included morning prayer with the team meeting together before the start of each day, a monthly team lunch and 6-weekly Pause & Pray. Beneficiaries are invited to join the prayer times.

As an organisation, we are passionate about wholeness and fullness of life for all those who work for and with us. We run group and individual counselling sessions for the team, beneficiaries, and wider community for 3 days per month with an experienced trauma counsellor.

The McLean Fund - established in 2021 for the purpose of offering sponsorships for personal development and education of team members - continues to grow. Individuals are required to submit an application for their training and development needs, which is reviewed by the Executive Director and the McLeans, who meet each month.

The Executive Director cumulatively spent 21 weeks (3 x 7-week trips) in South Africa during 2022-23, which included:

- Running workshops with the team
- Meeting and speaking to the various beneficiaries, NGOs and churches who partner with NewDay United
- Holding one-to-one mentoring and development sessions
- Leading a Vision and Strategy Day with the South African team in November 2022, followed by a quarterly review in March 2023, and time of reflection on the year.

Our Programmes 2022 was our “Year of Kindness”, when we experienced such generosity and support for our team and programmes.

2023 is our “Year of Overflow”. An overflow happens when something cannot be contained and our vision is that we will overflow and positively influence the individuals and communities around us.

Throughout 2022-23, we saw both these themes evident in all our programmes as demand continues to grow.

During the last quarter of the financial year, the overflow led to establishing a new computer hub in neighbouring Manenberg and a sewing group in Mfuleni in the vast township of Khayelitsha.

Hluma Afterschool Project: Hluma, meaning ‘prosper’ in Xhosa, 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.

TRUSTEES ANNUAL REPORT for the YEAR ended 31st MARCH 2023

The programme gets children off the streets in the gap between school ending and their parents' return from work. This is 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 currently 90 children and youth in the programme and as part of our holiday club provision, in 2022-23, we were able to take two groups on an excursion to a local nature reserve, learning about wildlife, the environment and conservation.

In addition to the Hluma programme we also run a CoderDojo programming club and Robotics sessions in our Digital Hub.

Digital Hub: In partnership with Cape Town based NGO, Ithuba, we have collaborated to pool resources of equipment and expertise to roll out this programme in February 2023.

The hub incorporates the CoderDojo programming club, Robotics and opportunity for computer-based research and developing S.T.E.M skills for the senior youth in our Hluma programme. As well as equipping those who attend for the 4th industrial revolution, the hub also connects youth from different communities, bridging racial divides.

We also 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.

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 & Robotics: The CoderDojo programming club is designed for young people between the ages of 9 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 the year, the group were invited to take part in Mission Zero as part of 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 in space.

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.

In November 2022, our Robotics and CoderDojo group were honoured to be selected as the only non-school group alongside 9 other schools across the whole of Africa to take part in the Amazon Innovation Competition, tasked with finding a solution to littering and pollution in their communities.

Our hope is that this early exposure and learning of these skills, will increase the educational opportunities and future employability of these youth 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.

TRUSTEES ANNUAL REPORT for the YEAR ended 31st MARCH 2023

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 and Call Centre Course, where they are provided with key skills and mentoring to help them find work once they have graduated.

During 2022-23, 46 students successfully completed our End-User Computing Course.

In 2022 we piloted our more advanced Systems Development (Coding) course to further progress our students' programming skills and future job prospects, including internships for those who have completed the end-user course. Following the completion of the pilot, a few changes are being made before it is rolled out more widely.

Work 4 A Living (W4AL) and Call Centre Course (CCC): This intensive and practical 13-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.

During 2022-23, we ran 10 courses with 160 students graduating. Upon completion of W4AL, over 70% of our students go on to further education or have found employment.

As many of those attending the W4AL programme do not have the basic level of education to obtain entry level or higher paid jobs, we encourage these students to obtain their Matric (high school leaving) qualifications in English and Maths.

During the second half of 2022-23 we rolled out our Call Centre Course which was successfully completed by 34 of our beneficiaries. Designed in-house, the course equips 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 is offered to those who have graduated from our W4AL course to enhance the employment opportunities available to them.

All those who have successfully completed our W4AL programme and Call Centre Course are registered with mobile job app platforms, JobJack and MobiJob. These databases connect jobseekers with employers for permanent, part-time, freelance, and one-off event work, to further assist our beneficiaries in finding work.

We work with a variety of local and national business partners who have proactively chosen to recruit from our graduate pool finding work with retailers such as Nike, Checkers (supermarket), Mr Price Clothing, Airport companies and in other customer facing and warehousing roles.

Sewing Enterprise: This empowerment 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.

TRUSTEES ANNUAL REPORT for the YEAR ended 31st MARCH 2023

During the year, 13 of those who have been through our sewing classes have found work, with some establishing their own small business in their home using donated machines.

In the last quarter of 2022-23, a second sewing enterprise group with 10 beneficiaries was established in Mfuleni, in the Khayletisha Township, expanding the reach of this programme.

With the challenges of load-shedding impacting the electricity supply and Wi-Fi, we are looking into raising funds for solar power to mitigate against this disruption to the delivery of our programmes reliant on a power supply at Khanyisa.

Foodscaping: Borne out of the Covid-pandemic, the vision for this programme is to contribute to food security in the community.

This partnership between Phoenix High School and the local Government Community Work Programme has seen the development of a neglected 3/4-hectare plot to grow seasonal fruit and vegetables for the community. This was formalised during the year with a 10-year Memorandum of Understanding providing a legal right to cultivate the plot. This agreement will further provide access to potential government-funding to repair the polytunnel, JoJo pump and irrigation of the site.

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.

During 2022-23 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, encouraging self-sufficiency and food security.

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 in 2021, an experienced trauma counsellor began working alongside us.

We now offer group support, training and 1:1 counselling on 3 days per month, which is available to our team, beneficiaries and wider community to contribute to their emotional and psychological wellness.

Manenberg Hub: The impact of our work in the Tambo village community spread to the neighbouring gang ridden Manenberg township where 70% of the 95,000 population are unemployed.

Towards the end of 2022, in collaboration with Manenberg Primary School, we were offered a space for a computer lab which the 630 primary-aged children and local community will be able to access. Currently there is no opportunity for these youth to learn and develop IT skills, essential in preparation for secondary and tertiary education, as well as future employment.

During the last quarter of 2022-23, the lab has been repaired and secured by the NDU team, whilst another NGO has donated 30 machines which the CLC team have programmed with updated software.

During 2023-24 the NDU team will help with training staff and children to use the computers and develop essential IT skills. Once they have these foundations, we aim to roll out our coding and robotics programmes to the more able learners to further equip them and improve their prospects for the future.

TRUSTEES ANNUAL REPORT for the YEAR ended 31st MARCH 2023

Our longer-term vision is to use the facilities to equip the local community with a computer learning centre and run our end-user computing and W4AL programmes, and Hluma afterschool club.

Funding the CIO

NewDay United secures funding for itself and its partners by applying to grant making organisations and 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, individual and corporate, and raise awareness for our work.

Notable achievements during the financial year were securing a £10,000 grant from the Lancaster Foundation for our South Africa operations and undertaking our first Matched Funding Campaign through the Big Give's Christmas Challenge, raising over £6,000 for our Hluma programme.

A breakdown of our funding and different sources is shown within the financial statements.

Raising Awareness

NewDay United has worked to create a variety of promotional communications platforms in print, electronic newsletters, social media, 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 give with a purpose and fulfil specific needs for our projects, such as a laptop, a football, or some stationery for a school child. We are also establishing 'empowerment projects' where our team and beneficiaries can sell items they have made.

We have developed our offering of 'free fundraisers' including Thrift +, Give as You Live, 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. Sadly, Amazon Smile was discontinued by the Amazon Corporation in February 2023.

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

During the year our Executive Director spoke at churches and with organisations across the UK, South Africa, and the USA. For the first time since the Covid-pandemic, we held a coffee and prayer morning in Manchester in February 2023. This was an opportunity for supporters to meet together and hear first-hand about all that has been happening in South Africa.

These events and speaking engagements continue to highlight and raise 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.

TRUSTEES ANNUAL REPORT for the YEAR ended 31st MARCH 2023

Volunteers

We are immensely grateful for the support and contribution of volunteers who help us in the running of our programmes and providing security.

Over the years, our network of volunteers has 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.

Since the Covid-19 pandemic, many of our volunteers have been from the local community who have previously successfully completed our courses and have chosen to 'pay it forward' by assisting with our Hluma and adult learning programmes.

The South African Government Community Work Programme (CWP) has provided volunteers for security, making meals for our Hluma programme and assisting on the Foodscaping programme.

During 2022-23, the contribution of volunteers in South Africa and from the CWP was as follows:

- 6 volunteers, on rotation, providing security at the gates of our main site
- 3 volunteers assisting in the kitchen
- George and Stanley, co-ordinating the Foodscaping programme and cultivating the site, supported by a rota of 15 volunteers working in the garden
- Uncle Cyril, volunteers at the Manenberg Hub.

Additionally, there is team of Neighbourhood Watch volunteers who ensure our students are kept safe as they travel to class.

We have also had visitors from overseas including NewDay United's UK Fundraising & Charity Administrator in March 2023, who has promoted the work of the organisation in a Blog and bi-monthly newsletter following her visit.

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 partners 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.

TRUSTEES ANNUAL REPORT for the YEAR ended 31st MARCH 2023

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 £38,011 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 (35%), other regular individual donors (30%), Ivy Church (13%), and other one-off donations (13%). Gift Aid Income claimed in 2022-23 represented 7% 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 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.

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 6th July 2023 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 2023, which are set out on pages 13 to 17.

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
Hanover House
30-32 Charlotte Street
Manchester
M1 4FD

Date: 14th July 2023

RECEIPTS AND PAYMENTS ACCOUNT

For the Year ended 31st MARCH 2023

	31-Mar-23 Unrestricted Funds £	31-Mar-23 Designated Funds £	31-Mar-23 Restricted Funds £	31-Mar-23 Total Funds £	2022 Total Funds £
RECEIPTS					
Donations	88,636	2,400	40,655	131,691	111,685
Gift Aid Recovered	6,780			6,780	4,725
Bank interest	560			560	48
Fundraising	82			82	202
Total Receipts	96,058	2,400	40,655	139,113	116,660
PAYMENTS					
Salaries & Salary Related Costs	13,733			13,733	16,109
Consultant's Fees	6,000			6,000	6,000
Staff & Consultant's Expenses	273			273	261
Support Services and Expenses to Partners in SA	45,770			45,770	45,663
Payments to NDU SA and NGO's	10,600	12,699	43,328	66,627	22,408
Computer Support Costs	72			72	159
Printing Stationery & Office Costs	151			151	366
Independent Examiner's Fee	660			660	624
Legal and Professional Fees	901			901	569
Marketing & Promotion	2,230			2,230	1,220
Bank Charges	172			172	112
Total Payments	80,562	12,699	43,328	136,589	93,491
NET RECEIPTS FOR THE PERIOD	15,496	(10,299)	(2,673)	2,524	23,169
Transfers between Funds	(11,580)	11,580		-	-
Cash and bank Balances at the Start of the Period	34,095	55,699	5,898	95,692	72,523
Cash and bank Balances at the End of the Period	38,011	56,980	3,225	98,216	95,692

NEWDAY UNITED (Charity number 1154744)

STATEMENT OF ASSETS AND LIABILITIES

AT 31st MARCH 2023

	31-Mar-23	31-Mar-23	31-Mar-23	31-Mar-23	2022
	Unrestricted	Designated	Restricted	Total Funds	Total Funds
	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£
<u>CASH FUND</u>					
Bank Balance	38,011	56,980	3,225	98,216	95,692
<u>OTHER MONETARY ASSETS</u>					
Gift Aid Reclaim Due	739		11	750	1,004
TOTAL ASSETS	38,750	56,980	3,236	98,966	96,696
<u>LIABILITIES</u>					
Consultant's (Finance Manager) Fee	500			500	500
TOTAL LIABILITIES	500	-	-	500	500
NET ASSETS	38,250	56,980	3,236	98,466	96,196

The financial statements on pages 13 to 17 were approved by the Trustees and signed on its behalf.

Edward Amies
Chair

Mike Ledger
Treasurer

Date: 6th July 2023

NOTES TO THE ACCOUNTS

For the Year ended 31st MARCH 2023

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-23	31-Mar-23	31-Mar-23	31-Mar-23	31-Mar-23	2022
	SA Rent	Special	General	022 SA	Total	Total
	Designated	Gift	Funds	Special		
	Fund	Designated	Allocated for	Projects	Designated	Designated
	£	Fund	Salary and	£	Funds	Funds
		£	Security Costs		£	£
RECEIPTS						
Donations	2,400				2,400	11,399
Total Receipts	2,400	-	-	-	2,400	11,399
PAYMENTS						
Payments to NDU SA and NGOs			6,579	6,120	12,699	-
Rent and travel costs					-	6,479
Total Payments	-	-	6,579	6,120	12,699	6,479
NET RECEIPTS / (PAYMENTS) FOR THE PERIOD	2,400	-	(6,579)	(6,120)	(10,299)	4,920
Cash and bank balances at the start of the period	13,000	30,000	6,579	6,120	55,699	44,200
Transfers from General Fund			6,580	5,000	11,580	6,579
Cash and bank balances at the end of the period	15,400	30,000	6,580	5,000	56,980	55,699

NOTES TO THE ACCOUNTS

For the Year ended 31st MARCH 2023

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.

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

	31-Mar-23 SA Projects Restricted Fund £	31-Mar-23 Total Restricted Funds £	2022 Total Restricted Funds £
<u>RECEIPTS</u>			
Donations	40,655	40,655	17,332
Total Receipts	40,655	40,655	17,332
<u>PAYMENTS</u>			
Payments to NDU SA and NGO's	43,328	43,328	11,439
Total Payments	43,328	43,328	11,439
<u>NET RECEIPTS FOR THE PERIOD</u>	(2,673)	(2,673)	5,893
Cash and bank balances at the start of the period	5,898	5,898	5
Transfers from General Fund	-	-	-
Cash and bank balances at the end of the period	3,225	3,225	5,898

NOTES TO THE ACCOUNTS

For the Year ended 31st MARCH 2023

Further analysis of the South Africa Projects is as follows:

	31-Mar-22 Brought Forward £	31- Mar -23 Receipts £	31-Mar 23 Payments £	31-Mar 23 Carried Forward £
Hluma Computer Learning	2,700	1,230	(2,805)	1,125
Big Give		6,573	(6,573)	-
ROBOTICS Project	720	2,160	(2,340)	540
J Barnard Salary	360	1,080	(1,170)	270
Covid 19	158	60	(205)	13
Foodscaping		1,279	(1,279)	-
Redemption Fund	326	1,086	(1,221)	191
MacLean Fund	1,422	5,187	(5,523)	1,086
On-Line Shop / Christmas Gifts	212		(212)	-
Car Purchase		13,000	(13,000)	-
Lancaster Foundation		9,000	(9,000)	-
Total Restricted Funds	5,898	40,655	(43,328)	3,225

4. **Trustees Remuneration and Expenses**

During the period, salaries and related costs of £38,786 and expenses of £6,390 were paid to the Executive Director, who is a trustee 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.