

Registered Charity Number 1154744

NEWDAY UNITED
(Charitable Incorporated Organisation)

ANNUAL REPORT AND ACCOUNTS

For the YEAR ended 31st MARCH 2024

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)
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 National Council for Voluntary Organisations (NCVO), or other organisations 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
8. All Policies and Procedures applicable to trustees and access to any others as requested / required.

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 Office Manager, 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 Office Manager), 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 through 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**.

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.

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Emphasis is placed on enabling **communities to work together for the greater good**, and we do this by working closely with 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 and skills 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).

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.

Our established networks and community-based relationships enable us to identify opportunities for lasting transformation. In partnership with trusted local co-workers on the ground, we take a multi-pronged approach to deliver services that will make an enduring difference in the community.

For example, our Hluma after-school club provides a daily nutritious meal for the children who are in our care (for many, this is the only daily meal they will receive) in addition to educational and emotional support. We network to create employment opportunities for those undertaking our various courses. We provide a range of programmes including end-user IT courses, sewing skills, job readiness support, and interview training as well as running a functioning computer laboratory to a local primary school.

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.

During 2023-24, all NDU UK Policies and Procedures were reviewed and updated to ensure all those in place are in accordance with UK Law and guidance from the Charity Commission of England and Wales were in place.

This review included the signing of a written agreement (Memorandum of Understanding) between the Trustees of the UK and South Africa entities of NewDay United outlining their respective responsibilities and accountability of each party with regards to fulfilling the objectives of NewDay United.

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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 provide for 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 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 Office Manager 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 Office Manager 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 NGOs, other organisations 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 digital / e-learning encompassing coding and robotics (ongoing)
- Staffing costs for the Computer Learning Centre / End-User Computing Course (ongoing)
- Staffing and resource costs for the Job Journey job readiness programme (ongoing)
- Staffing and resource costs for the Sewing Enterprise Group (ongoing)
- Staffing and resource costs for the Foodscaping programme (ongoing)
- Funding for trained counsellor (ongoing)
- Scholarships and bursaries for beneficiaries and SA Team for training and personal development (ongoing)
- Staffing and resource costs for the Manenberg Hub (ongoing)

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- 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.

Contribution made by volunteers:

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.

Most of our mentoring and training is in person. In addition to the training provided through our programmes, this has included morning prayer and a team meeting together before the start of each day, a monthly team lunch and 6-weekly Pause & Pray, which beneficiaries are invited to join.

Since the Covid 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). This has been mitigated by the installation of solar panels during 2023 at our Khanyisa Church base, minimising disruption from power outages.

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 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 2023-24, 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 December 2023, reviewed in subsequent visits throughout 2024.

Our Programmes

NewDay United exists to help those in these communities break free from the cycle of poverty through its education and skills programmes and providing psychosocial support and prayer to contribute to emotional wholeness.

2023 was 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.

2024 is our “Year of Trust”. There are numerous references in the Bible to the wisdom, blessing and peace which come to those who trust in God. In our year of trust, we are continually reminded that our confidence is in God,

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come what may, for we know His character is trustworthy and His ways are good as we trust Him for His direction and provision.

Throughout 2023-24, we saw both these themes evident in all our programmes as demand continues to grow despite the challenges which prevail in impoverished communities such as high unemployment and low wages, malnutrition, ill health and violence. Other examples of these themes and the impact they had on our programmes included:

- Funding from the Big Give Christmas Campaign enabling us to complete the renovation and equipping of 2 computer labs in neighbouring Manenberg Primary School – the location of our new hub.
- Donor funding of solar panels. With the challenges of load-shedding impacting the electricity supply and Wi-Fi, the installation of solar panels mitigates this disruption to the delivery of our programmes which are reliant on a power supply at Khanyisa.
- The Partnership between NDU SA and the Kolisi Foundation – founded by South African Rugby Captain Siya Kolisi and his wife, Rachel – continues to grow with funding locally, delivery of food parcels, networking and endorsement of NDU.

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), receive educational and psychosocial support, learn life skills and have fun.

This weekday 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.

Since its inception, the group has doubled in size and now has over 100 children and youth in the programme, with holiday clubs also run during the year.

Hluma provides educational and homework support through 1-2-1 tutoring in reading, comprehension, and maths. There is access to digital / e-learning facilities to enhance learning in key areas of the educational curriculum and develop computing skills.

For more able learners, there is a coding and robotics club and other STEM activities. 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.

The programme is underpinned by emotional support and nurturing to improve self-esteem and confidence. There is also opportunity for fun and games. During the financial year, we enhanced our extracurricular programme with an art and chess club.

During 2023-24, there were notable achievements from Hluma youth in sport with one child selected to play football for the Western Cape in the Kuala Lumpur Invitational Cup Malaysia for elite youth players. Through sponsorship, NDU was able to fund the cost of his trip.

Another of our youth has represented the Western Province in Chess and been accepted onto the University of Cape Town’s online learning programme, to receive world class tutoring in subjects not available to her at school. By providing her with weekday access to our computer facilities and a study space, NDU is able to support her learning to help her reach her potential.

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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 Job Journey – our job readiness course - where they are provided with key skills and mentoring to help them find work once they have graduated.

Those who complete the End-User Computing and Job Journey Programme are also invited to attend one of the workshops run inhouse by the Financial Coach Foundation focusing on improving financial literacy and money management skills.

We run two end-user programmes each year. During 2023-24, 48 students successfully completed our End-User Computing Course. All graduates are celebrated in an annual ceremony to mark their achievement.

Job Readiness Programme: Our intensive and practical 13-day course run over 3 weeks equips individuals with the workplace and entrepreneurial skills needed to find work and earn a sustainable income and support themselves.

At the start of 2024, we rolled out our new Job Journey programme replacing Work 4 A Living. As well as empowering participants with the skills to find work, Job Journey places more emphasis on providing students with skills for a technological world, equipping them to apply for jobs online and using IT to circulate CVs. The programme also incorporates an element of discipleship aligning with our ethos of wholeness in spirit, soul and body.

As many of those attending Job Journey 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.

All those who successfully complete Job Journey 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.

NDU facilitators of Job Journey attend content training and are equipped with the tools to deliver the course effectively, including voice projection and facilitating adult focus and engagement enhancing their own personal development.

Throughout 2023-24, we ran 10 courses with 160 students graduating. Upon completion of the programme, over 70% of our students go on to further education or have found employment.

We work with a variety of local and national business partners who have proactively chosen to recruit from our graduate pool, with many 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 wages to generate their own income 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.

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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.

Since its inception a decade ago with a handful of donated machines, the group has doubled in size. Through funds raised in the UK, we were able to purchase 12 machines. An interlocker was donated locally. Of those who have been through our sewing classes, 60% have found work, with some establishing their own small business in their home using donated machines.

We have also launched Creative Initiatives on our website to promote these microenterprises and market items made by individuals in the group. Through our website, there is the facility for items to be made to order. NDUs Executive Director also sells items at speaking engagements, with the proceeds going directly to those who made the product.

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 (CWP) has led to the development of a neglected 3/4-hectare plot to grow seasonal fruit and vegetables for the community. This was formalised during 2023-24 with a 10-year Memorandum of Understanding providing a legal right to cultivate the plot.

During the financial year, this agreement led to access to additional government funding from the Department of Agriculture to repair the polytunnel, JoJo pump and provide irrigation of the site, reducing the intensity of labour required to water the plot.

To date, the produce harvested 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.

We are currently negotiating development of an adjacent second plot to expand this initiative and increase food security and work opportunities in the community.

Psychosocial health (emotional, mental, spiritual and social wellness): Many of our team and the beneficiaries we serve have experienced trauma throughout their lives and live in communities where violence and poverty are rife.

NewDay United is committed to restoration and wholeness in the lives of those we work with.

Since 2021 we have been offering 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.

The sessions equip participants with tools to understand and manage past and present trauma, the impact on the body and help in identifying triggers.

Manenberg Hub: In 2022-23, the impact of our work in the Tambo village community spread to neighbouring gang ridden Manenberg township where 70% of the 95,000 population are unemployed.

In collaboration with Manenberg Primary School, we were offered a space for a computer lab which the 630 primary-aged children and local community were able to access. Previously there had been no opportunity for these youth to learn and develop IT skills, essential for preparation for secondary and tertiary education, as well as future employment.

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The initial lab has been repaired and secured by the NDU team, with 30 machines donated from another NGO which the NDU CLC team programmed with updated software.

During 2023-24, through funding secured through the Big Give Christmas Campaign, NDU was able to repair, secure and equip a second computer lab resulting in a total of 70 working computers available for use by pupils at the school.

By the end of the financial year, the NDU team had begun training staff and children to use the computers and develop essential IT skills, focusing on the preparing the year groups moving to high school.

With these foundations in place, pupils will be better equipped for secondary school and future education. For the more able learners, we aim to roll out our coding and robotics programmes, improving skills and prospects for the future in a technological age.

The installation of Wi-Fi by the Department of Education is expected to be completed during 2024-25. 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 Job Journey programmes, and Hluma afterschool club.

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.

Our most notable achievement during the financial year was the Big Give Christmas Campaign. Taking part in the UK's largest match-funded campaign raised £10,970 for the Manenberg Hub and equipping the computer labs.

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.

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The website also includes a web shop selling virtual goods to enable our supporters to give with a purpose and fulfil specific day-to-day needs in NewDay South Africa. This includes needs in certain programmes, such as a laptop, or stationery for a school child; or seedlings and a trowel in our Foodscaping programme. We have also established 'Creative Initiatives' where we sell items made by our team, with the individual receiving 100% of the proceeds.

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.

Our social media platforms such as Facebook, Instagram, Twitter, and LinkedIn are active and updated several times each week with posts and reels. There is 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 and we had visitors from across the globe come to see NewDay South Africa, meet the NDU SA team and see our programmes in action. Following their visit, each person has recorded a VLOG for our social media sharing the impact of their time with us on our social media platforms and website.

During October 2023, the Operations Director of NDU SA visited the UK and met with the UK board providing an update on the programmes and the activities of NDU SA 'on the ground'. This further enhanced the cohesion and working relationship between the UK and SA entities.

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.

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.

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 youth 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 2023-24, 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, assisting at the Manenberg Hub
- Yamkela and Sosi, graduates from our CLC, volunteering with Hluma and providing support to the CLC and Manenberg Hub.

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

Visitors from overseas also promote and advocate for the work of NDU in their home countries.

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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.

At our financial year-end, the Trustees agreed to create a designated Contingency Fund of £46,234, which is equivalent to approximately 5 months of regular expenditure, including supporting staff costs in South Africa.

Previously, the Trustees had determined that a reserve of between 3 to 4 months of expenditure would be sufficient, but the increase has been made to mitigate against the risk of significant donors reducing or ceasing to donate in the future. There is no indication that this will happen, but the Trustees wish to ensure that NewDay United will remain in a financially viable position should this occur.

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 (34%), other regular individual donors (29%), Ivy Church (10%), and other one-off donations (16%). Gift Aid Income claimed in 2023-24 represented 8% 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 11th October 2024 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 2024, 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 October 2024

RECEIPTS AND PAYMENTS ACCOUNT

For the Year ended 31st MARCH 2024

	31-Mar-24	31-Mar-24	31-Mar-24	31-Mar-24	2023
	Unrestricted	Designated	Restricted	Total Funds	Total Funds
	Funds	Funds	Funds		
	£	£	£	£	£
RECEIPTS					
Donations	99,839	6,675	25,946	132,460	131,691
Gift Aid Recovered	8,980		2,889	11,869	6,780
Bank interest	1,218			1,218	560
Fundraising					82
Total Receipts	110,037	6,675	28,835	145,547	139,113
PAYMENTS					
Salaries & Salary Related Costs	13,960			13,960	13,733
Consultant's Fees	6,032			6,032	6,000
Staff & Consultant's Expenses	209			209	273
Support Services and Expenses to Partners in SA	46,920			46,920	45,770
Payments to NDU SA and NGO's		35,503	31,741	67,244	66,627
Computer Support Costs	192			192	72
Printing Stationery & Office Costs	494			494	151
Independent Examiner's Fee	684			684	660
Legal and Professional Fees	188			188	901
Marketing & Promotion	2,217			2,217	2,230
Bank Charges	185			185	172
Total Payments	71,081	35,503	31,741	138,325	136,589
NET RECEIPTS / (PAYMENTS) FOR THE PERIOD	38,956	(28,828)	(2,906)	7,222	2,524
Transfers between Funds	(57,862)	57,848	14	-	-
Cash and bank Balances at the Start of the Period	38,011	56,980	3,225	98,216	95,692
Cash and bank Balances at the End of the Period	19,105	86,000	333	105,438	98,216

NEWDAY UNITED (Charity number 1154744)

STATEMENT OF ASSETS AND LIABILITIES

AT 31st MARCH 2024

	31-Mar-24	31-Mar-24	31-Mar-24	31-Mar-24	2023
	Unrestricted	Designated	Restricted	Total Funds	Total Funds
	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£
<u>CASH FUND</u>					
Bank Balance	19,105	86,000	333	105,438	98,216
<u>OTHER MONETARY ASSETS</u>					
Gift Aid Reclaim Due	676		11	687	750
TOTAL ASSETS	19,781	86,000	344	106,125	98,966
<u>LIABILITIES</u>					
Consultant's (Finance Manager) Fee	503			503	500
TOTAL LIABILITIES	503	-	-	503	500
NET ASSETS	19,278	86,000	344	105,622	98,466

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: 11th October 2024

NOTES TO THE ACCOUNTS

For the Year ended 31st MARCH 2024

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.

In 2023-24 the following changes have been made to designated funds:

- The SA Rent designated fund, created for meeting the cost of providing accommodation in South Africa for UK staff visits, was closed and the funds transferred into the designated Contingency Fund.
- The Special Projects Fund was closed with all funds being transferred to South Africa for purchasing equipment for specific projects.
- The funds to be used to meet salary expenses in South Africa and security costs at Khanyisa Church in South Africa, where NewDay United runs its programmes, have been merged.

At the end of 2023-24 there are three designated funds:

- Special Gift – a large one-off donation that the trustees would like to be used for a specific project or development rather than being absorbed into general funds and operating costs.
- Salary Uplift and Khanyisa Church Security – for meeting salary expenses in South Africa and security costs.
- General Contingency Fund.

	31-Mar-24	2023
	Total	Total
	Designated	Designated
	Funds	Funds
	£	£
<u>RECEIPTS</u>		
Donations	6,675	2,400
Total Receipts	6,675	2,400
<u>PAYMENTS</u>		
Payments to NDU SA and NGO's	35,503	12,699
Total Payments	35,503	12,699
<u>NET RECEIPTS / (PAYMENTS) FOR THE PERIOD</u>	(28,828)	(10,299)
Cash and bank balances at the start of the period	56,980	55,699
Transfers from General Fund	57,848	11,580
Cash and bank balances at the end of the period	86,000	56,980

NOTES TO THE ACCOUNTS

For the Year ended 31st MARCH 2024

Further analysis of the Designated Funds is as follows:

	31-Mar 23 Brought Forward	31-Mar 24 Receipts	31-Mar 24 Payments	Transfer from General Fund	Transfers between Designated Funds	31-Mar 24 Carried Forward
	£	£	£	£	£	£
SA Rent	15,400	2,400			(17,800)	-
Special Gift	30,000				(5,000)	25,000
Salary Uplift/Khanyisa	6,580	4,275	(15,503)	19,415	(1)	14,766
Car Replacement	-		(5,000)		5,000	-
SA Special Projects	5,000		(15,000)	10,000		-
General Reserves/ Contingency	-		,	28,433	17,801	46,234
Total Designated Funds	56,980	6,675	(35,503)	57,848	-	86,000

3. **Trustees Remuneration and Expenses**

During the period, salaries and related costs of £40,872 and expenses of £6,085 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.

4. **Unrestricted Funds**

Unrestricted funds represent the funds of the charity that are not subject to restrictions regarding their use and are available for the general purposes of the charity.

5. **Restricted Funds**

Restricted funds include the funds that have been given to NewDay for specific purposes with the funds 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, a Redemption Fund in response to traumatic events experienced by workers and volunteers, Salary Fund for staff in South Africa, McLean Fund to provide specific support for staff and their development, Travel Fund to enable the Director of Operations in South Africa to travel to the UK and the Kayden Thomas fund to enable a child, who is part of NewDay United's Hluma Programme in South Africa, to take part in a global sporting event.

NOTES TO THE ACCOUNTS

For the Year ended 31st MARCH 2024

	31-Mar-24 SA Projects Restricted Fund £	31-Mar-24 Total Restricted Funds £	2023 Total Restricted Funds £
RECEIPTS			
Donations	25,946	25,646	40,655
Gift Aid Recovered	2,889	2,889	-
Total Receipts	28,835	28,835	40,655
PAYMENTS			
Payments to NDU SA and NGO's	31,741	31,741	43,328
Total Payments	31,741	31,741	43,328
NET RECEIPTS / (PAYMENTS) FOR THE PERIOD	(2,906)	(2,906)	(2,673)
Cash and bank balances at the start of the period	3,225	3,225	5,898
Transfers from General Fund	14	14	-
Cash and bank balances at the end of the period	333	333	3,225

Further analysis of the South Africa Projects is as follows:

	31-Mar 23 Brought Forward £	31-Mar 24 Receipts £	31-Mar 24 Payments £	Transfer General Fund £	31-Mar 24 Carried Forward £
Hluma Afterschool Programme	1,125	7,106	(8,213)		18
Big Give	-	11,712	(11,712)		-
Robotics Project	540	540	(1,080)		-
CLC / J Barnard Salary	270	270	(540)		-
Covid 19	13	14	(27)		-
Foodscaping		707	(662)		45
Redemption Fund	191	-	(191)		-
McLean Fund	1,086	5,608	(6,694)		-
Salary Uplift 2023/24		810	(540)		270
SA Ops Director Travel		813	(827)	14	-
Kayden Thomas		1,255	(1,255)		-
Total Restricted Funds	3,225	28,835	(31,741)	14	333