

Registered Charity Number 1154744

NEWDAY UNITED
(Charitable Incorporated Organisation)

ANNUAL REPORT AND ACCOUNTS

For the YEAR ended 31st MARCH 2025

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)

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. 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' (CC3) by the Charity Commission
3. A 'NewDay United Trustee' PowerPoint (with information on what it means to be a trustee, duties, roles and responsibilities in the context of NewDay United)
4. Details of any trustee training courses run by the National Council for Voluntary Organisations (NCVO), or other organisations. These are sent to all trustees 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 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 the past decade, 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
- 70% of adults are unemployed
- 48% of adults have only some secondary education
- 35% of children live in single parent families

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 programme 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 and have access to job databases to create employment opportunities for those undertaking our various courses. We provide a range of programmes including end-user IT courses, job readiness support and interview training, sewing skills, 2 functioning computer labs in a local primary school and a foodscaping programme.

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.

All NDU UK Policies and Procedures in place are in accordance with UK Law and guidance from the Charity Commission of England and Wales. Policies and procedures are reviewed and updated regularly in line with recommended guidance / good practice.

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There is a signed written agreement (Memorandum of Understanding) in place between the Trustees of the UK and South African entities of NewDay United, outlining their respective responsibilities and accountability of each party with regards to fulfilling the objectives of the CIO.

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 two 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 Computer Learning Centre (ongoing)
- Staffing and resource costs for the Job Journey programme (ongoing)
- Staffing and resource costs for the Sewing Enterprise Group (ongoing)
- Staffing and resource costs for the Hluma After School Programme and holiday club (ongoing)

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- Staffing and resource costs for the Manenberg Hub/computer labs (ongoing)
- Staffing and resource costs for the Foodscaping programme (ongoing)
- Funding for a trained counsellor/social worker (ongoing)
- Scholarships and bursaries 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 in Cape Town
- The total of all these partner investments can be seen in the Receipts and Payments as 'Support Services Provided to NDU South Africa' and 'Payments to NDU South Africa'.

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.

Over the past 5 years we have developed our capability to provide training, development and run our computing courses online as required. The installation of solar panels at our Khanyisa Church base in 2023 has helped to minimise the disruption to our programmes from power outages caused by the challenges of load-shedding (scheduled power cuts to prevent overload of the electricity grid).

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, children / youth and wider community twice a week with an experienced trauma counsellor and social worker. We continue to expand this offering.

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 every two months.

The Executive Director cumulatively spent 18 weeks (3 x 6-week trips) in South Africa during 2024-25, which included:

- Running workshops with the team
- Holding one-to-one mentoring and development sessions
- Meeting and speaking to the various beneficiaries, NGOs and churches who partner with NewDay United
- Holding board meetings with NDU SA Trustees and spending time strategizing and assessing operations with the NDU SA Operations Director
- Leading a Vision and Strategy Day with the South African team in December 2024, reviewed in subsequent visits throughout 2025.

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Our Programmes

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

2024 was 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. Throughout our Year of Trust, we were continually reminded of the importance of our confidence being in God, come what may, trusting that His ways are good and that He directs our paths and provides for our needs.

2025 is our “Year of Generosity”. The qualities of being kind and giving, often beyond what is expected, and a willingness to share without expecting anything in return is at the heart of NewDay. In discerning this theme, we were reminded that God is a God of generosity. It is in His nature, and we are fashioned because of His generosity. Therefore, we want to overflow with His generosity to those around us.

Throughout 2024-25, we saw both these themes evident in all our programmes as demand continues to grow and more lives changed, 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 included:

- Raising a record amount of £26,774 through the annual Big Give Christmas Challenge Campaign: We’re All About People. This has enabled us to continue to invest in and develop our team to enhance and expand our programmes and our impact in the communities we serve.
- 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 Programme: 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, receive discipleship 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 on average saw 120 children and youth attending each day throughout the 2024 academic year.

Hluma provides educational and homework support through 1-2-1 tutoring in reading, comprehension, and maths. There is also opportunity to use the computer/internet to facilitate research for school projects and develop computer literacy skills.

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 programme by putting on more holiday clubs during mid-term breaks. Our Holiday Programme includes running Maths Bootcamps and there is opportunity for coding, chess and art and various outings around Cape Town including an excursion to the Long March to Freedom Park – an open air exhibition of **100 life-size, iconic historical figures showcasing the history of South Africa.**

A number of our children and youth continue to excel at a high provincial level in athletics and chess.

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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, the CLC runs computing courses for beginner, intermediate and advanced learners.

Following a change to the accreditation criteria during 2024, the team has revamped the course material to ensure it meets the needs of those in the communities where we work.

From 2025, the course is run in 3-month blocks, providing learners with a pathway from theoretical concepts to practical skills and competencies in end-user computing / knowledge of key Microsoft packages (Word, Excel, PowerPoint, Outlook).

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

One of the requirements of the course is that all students have completed Job Journey – our job readiness course - where they are provided with the skills to help them find work once they have graduated as well as being given essential life skills.

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

In 2024, prior to the accreditation criteria changing we ran two 6-month end-user programmes each year. During 2024-25, 55 students successfully completed the 6-month course and our first 3-month course. All graduates are celebrated in an annual graduation ceremony to mark their achievement.

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

Replacing our Work 4 A Living programme run in the previous financial year, Job Journey empowers participants with the skills to find work. It 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, MobiJob and other platforms. 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 2024-25, we ran 10 courses with over 150 students graduating. Upon completion of the programme, over 70% of our students go on to further education or have found employment. 2025 has seen the numbers attending and completing the programme double, demonstrating the demand for this course and the importance of the skills obtained.

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

Central to the 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. 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.

Over the past year we have also developed 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 item.

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) led to the development of a neglected 3/4-hectare plot to grow seasonal fruit and vegetables for the community, formalised with a 10-year Memorandum of Understanding providing a legal right to cultivate the plot.

This agreement enabled the CIO 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. This funding has now extended to the development of the adjacent second plot to expand this initiative and increase food security and work opportunities in the community.

To date, the produce harvested has been distributed to local soup kitchens including Khanyisa where we run our programmes, 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.

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 and further trauma is tragically commonplace.

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, children / youth and wider community to contribute to their emotional and psychological wellness.

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

We continue to expand the offering of this essential service.

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Manenberg Hub: 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, in 2023 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 children to learn and develop IT skills, essential for preparation for secondary and tertiary education, as well as future employment.

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

During 2024-25, through funding secured through the 2024 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.

The NDU team has been training staff and to date has been teaching the top 3-year groups – one third of the school's children – how to use the computers, providing training on core Microsoft office packages such as Word and Excel.

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.

We are still awaiting full completion of the installation of Wi-Fi by the Department of Education for both labs.

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.

Funding the CIO

NewDay United secures funding for itself and its partners by applying to grant making organisation, trusts and foundations, churches and individuals 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 'We're All About People'. Taking part in the UK's largest match-funded campaign raised £26,774 for the CIO.

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 via print, electronic newsletters, a website, YouTube videos and social media. These are publicised internationally 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.

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The www.newdayunited.org website was initially launched in 2014 and is regularly reviewed, improved and updated 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. During 2024-25, we have been posting rolling story videos on the homepage to ensure supporters can see what is happening on the ground and the impact we are making on an ongoing basis.

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 bespoke items made by our team and Sewing Enterprise, with the individual receiving 100% of the proceeds. These items are also sold by the Executive Director at in-person speaking engagements where stocks allow.

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 during 2024-25 regular reels showing NDU in action. There is an ever-growing number of engaged followers across the globe.

During the year our Executive Director spoke at churches, conferences and with organisations across the UK, Europe, South Africa, and the USA. We have had visitors from across the globe come to visit 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.

In 2024-25, we produced an Annual Review and Impact Report. This was sent to all those on our mailing list together with a flyer promoting the Big Give and linked to our campaign page.

Through our literature, events and speaking engagements, we 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, volunteers have generously shared gifts of their time and talents to work with NewDay United in the areas of projects, youth work, operations, communications, technology, 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's Community Work Programme (CWP) has provided volunteers for security, making meals for our Hluma programme and assisting on the Foodscaping programme.

During 2024-25, 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

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- George and Stanely 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 SosiSoso, graduates from our CLC, volunteering with Hluma and providing support to the CLC.

Additionally, there is team of Neighbourhood Watch volunteers who ensure our students are kept safe as they travel to class and watch the gates to our Khanyisa Church base.

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

Prayer Support

We have many prayer supporters, through partner churches and individuals who have subscribed to our newsletter 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 the end of 2023-24, 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 and this contingency has been maintained throughout the current financial year.

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 (29%), other regular individual donors (26%), Ivy Church (10%), and other one-off donations (16%). Gift Aid Income claimed in 2024-25 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.

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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 2nd August 2025 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 2025, which are set out on pages 14 to 18.

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: 11th August 2025

RECEIPTS AND PAYMENTS ACCOUNT

For the Year ended 31st MARCH 2025

	31-Mar-25 Unrestricted Funds £	31-Mar-25 Designated Funds £	31-Mar-25 Restricted Funds £	31-Mar-25 Total Funds £	2024 Total Funds £
RECEIPTS					
Donations	91,995	818	41,048	133,861	132,460
Gift Aid Recovered	8,176		3,826	12,002	11,869
Bank interest	2,843			2,843	1,218
Fundraising	310		718	1,028	-
Total Receipts	103,324	818	45,592	149,734	145,547
PAYMENTS					
Salaries & Salary Related Costs	15,275			15,275	13,960
Consultant's Fees	6,035			6,035	6,032
Staff & Consultant's Expenses	22			22	209
Support Services and Expenses to Partners in SA	50,744			50,744	46,920
Payments to NDU SA and NGO's	2,052	19,078	45,543	66,673	67,244
Computer Support Costs	927			927	192
Printing Stationery & Office Costs	691			691	494
Independent Examiner's Fee	708			708	684
Legal and Professional Fees	392			392	188
Marketing & Promotion	1,188			1,188	2,217
Bank Charges	150			150	185
Total Payments	78,184	19,078	45,543	142,805	138,325
NET RECEIPTS / (PAYMENTS) FOR THE PERIOD	25,140	(18,260)	49	6,929	7,222
Transfers between Funds	(19,078)	19,078	-	-	-
Cash and bank Balances at the Start of the Period	19,105	86,000	333	105,438	98,216
Cash and bank Balances at the End of the Period	25,167	86,818	382	112,367	105,438

NEWDAY UNITED (Charity number 1154744)

STATEMENT OF ASSETS AND LIABILITIES

AT 31st MARCH 2025

	31-Mar-25	31-Mar-25	31-Mar-25	31-Mar-25	2024
	Unrestricted	Designated	Restricted	Total Funds	Total
	Funds	Funds	Funds		Funds
	£	£	£	£	£
<u>CASH FUND</u>					
Bank Balance	25,167	86,818	382	112,367	105,438
<u>OTHER MONETARY ASSETS</u>					
Gift Aid Reclaim Due	1,329		11	1,340	687
TOTAL ASSETS	26,496	86,818	393	113,707	106,125
<u>LIABILITIES</u>					
Consultant's (Finance Manager) Fee	503			503	503
TOTAL LIABILITIES	503	-	-	503	503
NET ASSETS	25,993	86,818	393	113,204	105,622

The financial statements on pages 14 to 18 were approved by the Trustees and signed on its behalf.

Edward Amies
Chair

Mike Ledger
Treasurer

Date: 2nd August 2025

NOTES TO THE ACCOUNTS

For the Year ended 31st MARCH 2025

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. These funds can be undesignated or re-designated by the trustees at any time.

At the end of 2024-25 there are four 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.
- Emergency Fund - which has been created during 2024-25 from donations and will be used to respond to traumatic events experienced by workers and volunteers in South Africa to meet urgent and immediate needs
- General Contingency Fund.

	31-Mar-25 Total Designated Funds £	2024 Total Designated Funds £
<u>RECEIPTS</u>		
Donations	818	6,675
Total Receipts	818	6,675
<u>PAYMENTS</u>		
Payments to NDU SA and NGO's	19,078	35,503
Total Payments	19,078	35,503
<u>NET RECEIPTS / (PAYMENTS) FOR THE PERIOD</u>	(18,260)	(28,828)
Cash and bank balances at the start of the period	86,000	56,980
Transfers from General Fund	19,078	57,848
Cash and bank balances at the end of the period	86,818	86,000

NOTES TO THE ACCOUNTS

For the Year ended 31st MARCH 2025

Further analysis of the Designated Funds is as follows:

	31-Mar 24 Brought Forward	31-Mar 25 Receipts	31-Mar 25 Payments	Transfer from General Fund	Transfers between Designated Funds	31-Mar 25 Carried Forward
	£	£	£	£	£	£
Special Gift	25,000					25,000
Salary Uplift/Khanyasia	14,766		(19,078)	19,078		14,766
Emergency Fund	-	818				818
General Reserve/ Contingency	46,234					46,234
Total Designated Funds	86,000	818	(19,078)	19,078	-	86,818

3. **Trustees Remuneration and Expenses**

During the period, salaries and related costs of £42,777 and expenses of £7,712 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. **Donations by Trustees and Related Parties**

The total amount of donations funded by Trustees was £11,571 and donations received from related parties were £240.

5. **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.

6. **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: Hluma , Big Give, Foodscaping, Salary Fund for staff in South Africa, McLean Fund to provide specific support for staff and their development, Sewing Enterprise, Christmas Party fund (a one-off donation was made to pay for a Christmas Party for the children that attend the Hluma Programme) and Postage (a one-off gift made to pay for the postage for goods sent by a supporter to South Africa).

NOTES TO THE ACCOUNTS

For the Year ended 31st MARCH 2025

RECEIPTS

	31-Mar-25 SA Projects Restricted Fund £	31-Mar-25 Total Restricted Funds £	2024 Total Restricted Funds £
Donations	41,048	41,048	25,946
Gift Aid Recovered	3,826	3,826	2,889
Fundraising	718	718	-
Total Receipts	45,592	45,592	28,835

PAYMENTS

Payments to NDU SA and NGO's	45,543	45,543	31,741
Total Payments	45,543	45,543	31,741

**NET RECEIPTS / (PAYMENTS) FOR
THE PERIOD**

Cash and bank balances at the start of the period	333	333	3,225
Transfers from General Fund	-	-	14
Cash and bank balances at the end of the period	382	382	333

Further analysis of the South Africa Projects is as follows:

	31-Mar 24 Brought Forward £	31-Mar 25 Receipts £	31-Mar 25 Payments £	Transfer General Fund £	31-Mar 25 Carried Forward £
Hluma AfterCare	18	4,901	(4,739)		180
Salary Uplift 2024/25	270	1,080	(1,530)		(180)
Foodscaping/Urban	45	706	(706)		45
MacLean Fund	-	10,421	(10,096)		325
Christmas Party	-	956	(956)		-
Big Give	-	26,774	(26,774)		-
Sewing Enterprise	-	718	(706)		12
Postage	-	36	(36)		-
Total Restricted Funds	333	45,592	(45,543)		382