

Registered Charity Number  
1172092

DH Foundation  
Trustees Report and Accounts  
For The Year Ended  
5th April 2019



**DH Foundation**  
**Report and accounts**  
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**DH Foundation**  
**Charity Information**

**Trustees**

Mohammed Hussain Imran  
Imran Nabi  
Mohamad Ullah  
Nazuma Hussain

**Accountants**

Grip Business Consultancy Ltd  
160 Sewall Highway  
Coventry  
CV2 3NP

**Bankers**

HSBC Bank PLC

**Registered office**

31 Church Road  
London  
E12 6AD

**Registered number**

1172092

## **DH Foundation**

### **The report of the trustees for the year ended 5 April 2019**

#### **Introduction**

The trustees present their annual report and accounts for the year ended **5th April 2019**.

The board of trustees are satisfied with the performance of the charity during the year and the position at **5th April 2019** and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

#### **Name, registered office and constitution of the charity**

The full name of the charity is DH Foundation.

The legal registration details are :-

<i>Date of formation</i>	16/03/2017
<i>The Principal Office is</i>	31 Church Road, London, E12 6AD
<i>Charity Registration Number</i>	1172092
<i>The telephone number is</i>	3001020007

#### **Objectives and Activities of the Charity**

##### ***A summary of the objects of the charity as set out in its governing document.***

The charity's objects ('the objects') are

To promote sustainable development for the benefit of the public in Bangladesh:

- (1) The preservation, conservation and the protection of the environment and the prudent use of resources.
  - (2) The Relief of poverty and the improvement of the conditions of life in socially and disadvantaged communities.
  - (3) The promotion of sustainable means of achieving economic growth and regeneration.
- Sustainable development means development which meets the need of the present without compromising the ability of future generations to meet their own needs.

##### ***Public benefit that is provided by the charity***

Educational, Humanitarian activities are carried out by DH Foundation such as school projects, ramadan project, feeding the poor projects for the public benefit of Bangladesh

#### **Achievements and Performance of the Charity**

##### ***A review of charitable activities undertaken by the charity***

DH Foundation has been providing poverty relief mainly across Bangladesh by donating funds towards feeding the poor, providing nutritious food and water, healthcare and continued education for young children. The charity has helped provide essential donations and support to the Rohingya refugees in Bangladesh.

## **DH Foundation**

### **The report of the trustees for the year ended 5 April 2019**

#### ***Summary of the main achievements of the charity during the year***

DH Foundation has contributed to various causes over the year, a list of its main achievements is as follows:

Rohingya Refugee project  
Rice and Food pack project  
Blood bank project  
Youth project  
Medical support project  
School students sponsorship  
Mosque Renovation project

## **Structure, Governance and Management**

#### ***Nature of the Governing Document and constitution of the charity***

The Charity is an unincorporated charity and governed by its own Foundation constitution. The trustees have overall control and responsibility for policy and major decision making.

#### ***The methods adopted for the recruitment and appointment of new trustees***

Other than the Trustees and those persons connected with them there are no individuals who are related parties. Details of transactions with related parties are shown in the notes to the accounts. This includes remuneration and expenses paid to Trustees. The Trustees are appointed at the Charity's Annual General Meeting. Any casual vacancy arising during the year is filled by co-option of a person onto the board; that person is then duly elected at the subsequent Annual General Meeting.

No third party has a right to appoint a Trustee.

## **Financial Review**

#### ***Policies on reserves***

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for the expected expenditure for six months ahead in the sum of £10,000.

#### **The members of the Board of Trustees of the Charity during the year ended 5th April 2019 were :-**

Imran Nabi  
Mohammed Hussain Imran  
Mohamad Ullah  
Nazuma Hussain

## **DH Foundation**

**The report of the trustees for the year ended 5 April 2019** The members of the

**Board of Trustees of the Charity at the date the report and accounts were approved were:-**

Imran Nabi  
Mohammed Hussain Imran  
Mohamad Ullah  
Nazuma Hussain

## **Independent Examiner**

Grip Business Consultancy Ltd  
160 Sewall Highway  
Coventry  
CV2 3NP

## **Statement of Trustees' Responsibilities**

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

**This report was approved by the board of trustees on 29 Jan 2020.**

**Mohammed Hussain Imran**  
**Trustee**

## **DH Foundation**

### **Independent Examiner's Report to the trustees of the charity**

#### **Report of the Independent Examiner to the trustees**

#### **on the accounts of the Charity for the year ended 5 April 2019**

I report on the financial statements of the Charity on **page 7-13** for the year 5th April 2019 which have been prepared on a Receipts and Payments basis. A Receipts and Payments basis does not account for debtors, creditors, accruals and prepayments, but such a presentation is permitted by law for smaller charities.

#### **Respective responsibilities of trustees and examiner**

As described on **page 4**, the Charity's trustees are responsible for the preparation of the accounts. The trustees are satisfied that the audit requirement of Section 144(1)) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the accounts be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5))(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

#### **Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the accounts, and in particular, I express no opinion as to whether the accounts give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

#### **Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I can confirm that this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;

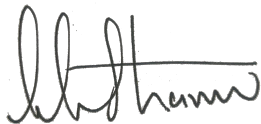
and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 130 of the Act;

(ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act ;

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;



Grip Business Consultancy Ltd  
160 Sewall Highway  
Coventry  
CV2 3NP

The date upon which my opinion is expressed is :-  
28/01/2020



DH Foundation  
SUMMARY OF RECEIPTS AND PAYMENTS  
for the year ended 5 April 2019

	Notes	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Income and endowments from:				
Donations and legacies	3	300,028	300,028	59,132
Total		300,028	300,028	59,132
Expenditure on:				
Raising funds	4	310,670	310,670	10,662
Charitable activities	5	-	-	33,371
Other	6	2,180	2,180	438
Total		312,850	312,850	44,471
Net gains on investments		-	-	-
Net (expenditure)/income		(12,822)	(12,822)	14,661
Net (expenditure)/income before other gains/(losses)		(12,822)	(12,822)	14,661
Other gains and losses:				
Net movement in funds		(12,822)	(12,822)	14,661
Reconciliation of funds:				
Total funds brought forward		14,661	14,661	-
Total funds carried forward		1,839	1,839	14,661

DH Foundation  
STATEMENT OF ASSETS AND LIABILITIES  
at 5 April 2019

Charity No. 1172092	2019 £	2018 £
Current assets		
Cash at bank and in hand	1,839	14,661
	<u>1,839</u>	<u>14,661</u>
Net current assets	1,839	14,661
Total assets less current liabilities	<u>1,839</u>	<u>14,661</u>
Net assets excluding pension asset or liability	1,839	14,661
Total net assets	<u>1,839</u>	<u>14,661</u>
The funds of the charity		
Restricted funds	8	
Unrestricted funds	8	
General funds	1,839	14,661
	<u>1,839</u>	<u>14,661</u>
Reserves	8	
Total funds	<u>1,839</u>	<u>14,661</u>

Approved by the trustees on 05 April 2019

And signed on their behalf by:

H.I. Mohammed  
Trustee  
05 April 2019

DH Foundation  
STATEMENT OF CASH FLOWS  
for the year ended 5 April 2019

	2019 £	2018 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(12,822)	14,661
Net cash (used in)/provided by operating activities	<u>(12,822)</u>	<u>14,661</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(12,822)	14,661
Cash and cash equivalents at the beginning of the year	14,661	-
Cash and cash equivalents at the end of the year	<u>1,839</u>	<u>14,661</u>
Components of cash and cash equivalents		
Cash and bank balances	1,839	14,661
	<u>1,839</u>	<u>14,661</u>

DH Foundation  
NOTES TO THE ACCOUNTS  
for the year ended 5 April 2019

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure      Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds      These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities      These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable      All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs      These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure      These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

DH Foundation  
NOTES TO THE ACCOUNTS

2 Statement of Financial Activities - prior year

	Unrestricted funds 2018 £	Total funds 2018 £
Income and endowments from:		
Charitable activities	59,132	59,132
Total	<u>59,132</u>	<u>59,132</u>
Expenditure on:		
Charitable activities	44,033	44,033
Other	438	438
Total	<u>44,471</u>	<u>44,471</u>
Net income	<u>14,661</u>	<u>14,661</u>
Net income before other gains/(losses)	14,661	14,661
Other gains and losses:		
Net movement in funds	<u>14,661</u>	<u>14,661</u>
Reconciliation of funds:		
Total funds carried forward	<u>14,661</u>	<u>14,661</u>

3 Income from donations and legacies

Unrestricted £	Total 2019 £	Total 2018 £
300,028	300,028	59,132
<u>300,028</u>	<u>300,028</u>	<u>59,132</u>

4 Expenditure on raising funds

	Unrestricted £	Total 2019 £	Total 2018 £
<i>Fundraising trading costs</i>			
	2,518	2,518	-
	44,796	44,796	10,662
	259,556	259,556	-
	3,800	3,800	-
	<u>310,670</u>	<u>310,670</u>	<u>10,662</u>

DH Foundation  
NOTES TO THE ACCOUNTS

5 Expenditure on charitable activities

	Total 2019 £	Total 2018 £
<i>Expenditure on charitable activities</i>	-	9,676
	-	23,695
<i>Governance costs</i>	-	33,371

6 Other expenditure

	Unrestricted £	Total 2019 £	Total 2018 £
	2,160	2,160	-
General administrative costs	20	20	438
	2,180	2,180	438

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Movement in funds

	At 6 April 2018	Incoming resources (including other gains/losses ) £	Resources expended £	At 5 April 2019 £
Restricted funds:				
Unrestricted funds:				
General funds	14,661	300,028	(312,850)	1,839
Revaluation Reserves:				
Total funds	14,661	300,028	(312,850)	1,839

9 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	1,839	1,839
	1,839	1,839



DH Foundation  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 5 April 2019

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Income and endowments from:			
Donations and legacies	300,028	300,028	59,132
	<u>300,028</u>	<u>300,028</u>	<u>59,132</u>
Total income and endowments	300,028	300,028	59,132
Expenditure on:			
Costs of other trading activities	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total of expenditure on raising funds	-	-	-
Charitable activities			
Appeals	263,356	263,356	-
Rice, Food & Ramadan Project	33,140	33,140	9,676
Qurbani	2,394	2,394	-
Other Events	11,780	11,780	34,357
	<u>310,670</u>	<u>310,670</u>	<u>44,033</u>
Total of expenditure on charitable activities	310,670	310,670	44,033
Other expenditure	2,160	2,160	-
	<u>2,160</u>	<u>2,160</u>	<u>-</u>
General administrative costs, including depreciation and amortisation			
Bank charges	-	-	252
Equipment expensed	20	20	-
Stationery and printing	-	-	186
	<u>20</u>	<u>20</u>	<u>438</u>
Total of expenditure of other costs	2,180	2,180	438
Total expenditure	312,850	312,850	44,471
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net (expenditure)/income	(12,822)	(12,822)	14,661
	<u>(12,822)</u>	<u>(12,822)</u>	<u>14,661</u>
Net (expenditure)/income before other gains/(losses)	(12,822)	(12,822)	14,661
Other Gains	-	-	-

DH Foundation  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

Net movement in funds	(12,822)	(12,822)	14,661
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