

**AMENDED**

**DOST FOUNDATION UK**  
COMPANY LIMITED BY GUARANTEE

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UNAUDITED FINANCIAL STATEMENTS  
30 JUNE 2022

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CHARITY NUMBER 1139331  
COMPANY REGISTRATION NUMBER 07289515

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# **DOST FOUNDATION UK**

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## **COMPANY LIMITED BY GUARANTEE FINANCIAL STATEMENTS YEAR ENDED 30 JUNE 2022**

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## **MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

Registered charity name	DOST Foundation UK
Charity number	1139331
Company registration number	07289515
Registered office	161 Clive Road London England SE21 8DF
Principal office	161 Clive Road London England SE21 8DF
Trustees	Mr. M. Gulland Ms. J. Honeybone Mrs. S. Khan Mr. Y. Shamim Mrs. Z. Siddiqui
Independent Examiner	James Rylatt FCA

## **REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2022**

The trustees, who are also directors for the purposes of company law, present their annual directors report and financial statements of the company for the year ended 30 June 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Charities Statement of Recommended Practice ("Charities SORP") (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity does not employ staff, with the trustees collectively managing its activities on a day-to-day basis.

### **THE TRUSTEES**

The trustees who served the company during the period were as follows:

- Mr. M Gulland
- Ms. J Honeybone
- Mrs. S Khan
- Mr. Y Shamim
- Mrs Z. Siddiqui
- Mrs. S. Zulfi (resigned 6 March 2022)

New trustees may be sought by open advertisement, by word of mouth or through a dialogue with major grant recipients. A trustee is only appointed through a unanimous vote of the directors.

There is an induction programme for any newly appointed trustee.

No trustee was remunerated for his or her services to the Charity in the year (*2021: no remuneration*).

## **OBJECTIVES AND ACTIVITIES**

The Charity's charitable objectives as stated in its Memorandum and Articles of Association (as amended by Special Resolution registered at Companies House on 18 November 2010) are:

“to further such charitable purposes (as are charitable under English Law) as the trustees see fit from time to time in particular but not exclusively by supporting the charitable work of The Dost Welfare Foundation (A non-governmental organization working in Pakistan) with the aim to support them in their work;

- a) Relieving sickness and promoting good health in particular but not limited to those affected by drug addiction, drug use and other related problems among members of socially and economically excluded communities.
- b) Relieving those suffering from financial need, hardship or distress;
- c) Relieving those in poverty and;
- d) Advancing education and promoting research (and the publication of useful results of research”

The Charity furthers its charitable purposes for the public benefit through its grant-making policy which supports projects aligned to its charitable objectives.

## **ACHIEVEMENTS AND PERFORMANCE**

Dost UK has primarily funded the Street Children Rehabilitation Programme. This was a continuation from the previous year and provides day care and night shelter facilities for street children. As Dost Pakistan has a well-established model, which they have been using for the past 27 years, this continues to have a very positive impact on all the groups they work with. This same model, when used with street children, means they get 360° care. Thanks to our funding, 25 children per month are given health, hygiene and educational services; counselling, safety from the streets, playtime and through our vast network of contacts around the country, we are able to reunite many of them with their families. On average, 8 children per month were given residential treatment each lasting three months, including HIV screening, psychological services, and vocational skills training. The funding will continue into 2023.

In addition, Dost UK has Adult Drug Demand Reduction which is due to end at the end of 2022. The project is for the extension of the Dost Welfare Foundation Pakistan ongoing services for Drug Abuse Treatment and Rehabilitation Programme for adult male drug

users of Khyber Pakhtunkhwa (KP) for a period of 12 months from 1 November 2021 to 31 October 2022. With financial assistance from Dost UK drug addiction treatment and rehabilitation services will be given to deserving and motivated adult male addicts who cannot afford treatment charges. Special criteria will be set for selection of most deserving addicts including prior marketable/life's skills, knowledge of DOST's programme, motivation for staying longer periods as TC's members and commitment for engaging in community-based self-help groups. Under this programme, 18 patients were treated and over 170 counselling sessions for individuals and families conducted .

*Funded projects*

	<b>2021</b>	<b>2022</b>
Street Children Rehabilitation Programme	36,614	19,550
Adult Drug Demand Reduction	0	6,200

**PLANS FOR FUTURE PERIODS**

The funds raised by Dost Foundation UK are used for projects where a fully costed request for a grant is received and the project outcomes may be verified to the trustees' satisfaction.

The charity has £44,329 in reserves as of 30 June 2022 and will use this to continue supporting projects in the future financial periods.

The trustees aim to maintain a level of free reserves which enable the Charity to make meaningful grants whilst remaining mindful that such reserves should not be excessive.

Signed on behalf of the trustees



Selma Khan (Jun 29, 2023, 10:37am)

**Mrs. S. Khan**

Trustee

29 June 2023

Registered office: 161 Clive Road, London, England, SE21 8DF

CHARITY NUMBER 1139331, COMPANY REGISTRATION NUMBER  
07289515

## **RESPONSIBILITIES OF TRUSTEES**

The trustees (who are also the directors of Dost Foundation UK for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## STATEMENT OF FINANCIAL ACTIVITIES

	Note	2022 £	2021 £
<b>INCOME</b>			
Income from:			
Donations	2,7	<b>27,288</b>	14,045
Investments	3	<b>4</b>	10
<b>TOTAL INCOME</b>		<b>27,292</b>	14,055
<b>EXPENDITURE</b>			
Expenditure	4, 5	<b>(26,047)</b>	(36,894)
<b>TOTAL EXPENDITURE</b>		<b>(26,047)</b>	(36,894)
<b>NET INCOME FOR THE YEAR</b>		<b>1,245</b>	(22,839)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>43,084</b>	65,923
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>44,329</b>	43,084

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognized gains and losses has not been prepared.

All of the above amounts relate to continuing activities of unrestricted funds.



## BALANCE SHEET

	Note	2022 £	2021 £
CURRENT ASSETS			
Cash and cash equivalents		44,329	43,084
NET CURRENT ASSETS		44,329	43,084
<b>TOTAL NET ASSETS</b>		<b>44,329</b>	<b>43,084</b>
FUNDS			
Unrestricted income funds	6	44,329	43,084
<b>TOTAL FUNDS - UNRESTRICTED</b>		<b>44,329</b>	<b>43,084</b>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the members of the committee and authorized for issue on the 29 June 2023 and are signed on their behalf by:



Selma Khan (Jun 29, 2023, 10:37am)

**Mrs. S. Khan**

Trustee

Company Registration Number: 07289515

CHARITY NUMBER 1139331, COMPANY REGISTRATION NUMBER  
07289515

## **NOTES TO THE FINANCIAL STATEMENTS**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The trust constitutes a public benefit entity as defined by FRS 102.

#### **Recognition of Income**

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

#### **Expenditure on Raising Funds**

The costs of generating funds are those costs attributable to generating income for the charity.

#### **Cash**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## 2. INCOME

	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£
<b>Donations</b>	<b>27,288</b>	<b>27,288</b>	14,045

Included in donations is Gift Aid receipts of £8,242 from HMRC (2021: *£nil*).

## 3. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£
<b>Banks interest received</b>	<b>4</b>	<b>4</b>	10

## 4. EXPENDITURE

	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£
Administrative cost	45	45	30
Fund raising	252	252	251
Charitable activities – grant making	25,750	25,750	36,613
<b>Total</b>	<b>26,047</b>	<b>26,047</b>	36,894

An analysis of grants made in the year is set out in the Trustees' Report.

## 5. STAFF COSTS AND EMOLUMENTS

The Charity does not have any paid employees (2021: *nil*).

## 6. UNRESTRICTED FUNDS

	Balance at 1 July 2021	Incoming resources	Balance at 30 June 2022
	£	£	£
<b>General Funds</b>	42,834	1,245	44,329

## 7. INDEPENDENT EXAMINATION

The Independent Examiner has performed his services on a *pro bono* basis.

## 8. LEGAL STATUS OF THE CHARITY

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DOST FOUNDATION UK**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 June 2022 which are set out on pages 8 to 12.

### *Responsibilities and basis of report*

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### *Independent examiner's statement*

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.

Signed:

*James Rylatt*

**James Rylatt FCA**  
James Rylatt (Jun 28, 2023, 10:43am)  
Lincoln

29 June 2023

CHARITY NUMBER 1139331, COMPANY REGISTRATION NUMBER  
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