

Registered number: CE006255  
Charity number: 1166556

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**DVA BRIGHT FUTURES**  
(A Company Limited by Guarantee)

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**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**DVA BRIGHT FUTURES**  
**(A Company Limited by Guarantee)**

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**DVA BRIGHT FUTURES**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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The Trustees present their annual report together with the financial statements of the DVA Bright Futures for the 1 September 2024 to 31 August 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The purpose of the charity is to relieve the needs of people who have been victims of conflict from any source, for public benefit, relieving suffering, poverty, distress to build maintaining social cohesion & trust within our communities, in particular; providing advice, guidance, meditation, counselling, work experience, job placements for unemployed victims helping with recovery

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Strategies for achieving objectives**

DVA Bright Futures will reduce poverty by providing grants and assistance to those in need. DVA Bright Futures will continue advance humanity by creating awareness of social injustice.

**c. Activities undertaken to achieve objectives**

DVA Bright Futures has created public awareness of social injustice which has helped those impacted by poverty, suffering, distress and all types of conflict.

**d. Main activities undertaken to further the Company's purposes for the public benefit**

DVA Bright Futures has supplied funds to those impacted by poverty by supporting education programmes and helping in others in need. In addition, DVA Bright Futures helps those who been victims of conflict by providing support.

**Achievements and performance**

**a. Main achievements of the Company**

DVA Bright Futures has supported those in need in Thailand through grants which have helped underprivileged children to access education. DVA Bright Futures has helped all victims of terrorism and conflict by providing support and counselling.

In addition, DVA Bright Futures ensures every year that all our service users who suffered with mental health condition receive a special pocket organiser to improve their wellbeing.

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**DVA BRIGHT FUTURES**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**Structure, governance and management**

**a. Constitution**

DVA Bright Futures is registered as a charitable company limited by guarantee and was set up by a Trust deed.

**b. Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

**Reference and administrative details of the Company, its trustees and advisers**

	Jonathan Ganesh Daoud Omar Aden Stephen Joseph Alpek
<b>Company registered number</b>	CE006255
<b>Charity registered number</b>	1166556
<b>Registered office</b>	Room 101 Davenport House 16 Pepper Street London E14 9RP
<b>Accountants</b>	Hardimans Chartered Accountants 11 Emson Close Saffron Walden Essex CB10 1HL

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**DVA BRIGHT FUTURES**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Date: 02 March 2026 | 02:09 GMT

Signed by:  
  
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**DVA BRIGHT FUTURES**  
**(A Company Limited by Guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>				
Donations and legacies	3	1,550	1,550	2,350
Investments	4	229	229	333
<b>Total income</b>		<b>1,779</b>	<b>1,779</b>	<b>2,683</b>
<b>Expenditure on:</b>				
Other expenditure	6	4,461	4,461	2,234
<b>Total expenditure</b>		<b>4,461</b>	<b>4,461</b>	<b>2,234</b>
<b>Net movement in funds</b>		<b>(2,682)</b>	<b>(2,682)</b>	<b>449</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		27,846	27,846	27,397
Net movement in funds		(2,682)	(2,682)	449
<b>Total funds carried forward</b>		<b>25,164</b>	<b>25,164</b>	<b>27,846</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 6 to 12 form part of these financial statements.

DVA BRIGHT FUTURES  
(A Company Limited by Guarantee)  
REGISTERED NUMBER: CE006255

BALANCE SHEET  
AS AT 31 AUGUST 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
		-	-
<b>Current assets</b>			
Cash at bank and in hand	26,154	28,836	
	26,154	28,836	
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	9 (990)	(990)	
<b>Net current assets</b>		25,164	27,846
<b>Total assets less current liabilities</b>		25,164	27,846
<b>Net assets excluding pension asset</b>		25,164	27,846
<b>Total net assets</b>		25,164	27,846
<b>Charity funds</b>			
Restricted funds	11 -	-	-
Unrestricted funds	11 25,164	27,846	
<b>Total funds</b>		25,164	27,846

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 02 March 2026 | 02:09 GMT and signed on their behalf by:

The notes on pages 6 to 12 form part of these financial statements.

Signed by:  
*Jonathan Ganesh*  
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**DVA BRIGHT FUTURES**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**1. General information**

The entity is a private company limited by guarantee. The members of the company are the trustees and directors named on the Trustees' Report. The registered office is Room 101, Davenport House, 16 Pepper Street, London, E14 9RP.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

DVA Bright Futures meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.



**DVA BRIGHT FUTURES**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**2. Accounting policies (continued)**

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Cash at bank and in hand**

Cash at bank and 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.

**2.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**2.7 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Donations	1,550	1,550	2,350

DVA BRIGHT FUTURES  
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025

3. Income from donations and legacies (continued)

4. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest receivable	229	229	333

5. Analysis of grants

	Grants to Individuals 2025 £	Total funds 2025 £	Total funds 2024 £
Grants, Direct costs - Welfare	533	533	250
Total 2024	250	250	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
General fund	3,928	3,928	1,984
Direct costs - Welfare	533	533	250
	4,461	4,461	2,234

**DVA BRIGHT FUTURES**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

**7. Analysis of expenditure by activities**

	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Support costs	-	3,928	3,928	1,984
Direct costs - Welfare	533	-	533	250
	533	3,928	4,461	2,234
<i>Total 2024</i>	250	1,984	2,234	

**Analysis of support costs**

	Activities 2025 £	Total funds 2025 £	Total funds 2024 £
Rent	2,566	2,566	732
Accountancy	990	990	990
Bank charges	2	2	-
Printing & Stationery	370	370	262
	3,928	3,928	1,984

**8. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 August 2025, no Trustee expenses have been incurred (2024 - £NIL).

**9. Creditors: Amounts falling due within one year**

	2025 £	2024 £
Accruals and deferred income	990	990

DVA BRIGHT FUTURES  
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025

10. Financial instruments

	2025 £	2024 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<b>26,154</b>	28,836

DVA BRIGHT FUTURES  
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025

11. Statement of funds

Statement of funds - current year

	Balance at 1 September 2024 £	Income £	Expenditure £	Balance at 31 August 2025 £
Unrestricted funds				
Reserves	27,846	-	-	27,846
Unallocated amounts	-	1,779	(4,461)	(2,682)
	<u>27,846</u>	<u>1,779</u>	<u>(4,461)</u>	<u>25,164</u>

Statement of funds - prior year

	Balance at 1 September 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
Unrestricted funds				
Designated Funds - all funds	27,397	2,683	(2,234)	27,846
	<u>27,397</u>	<u>2,683</u>	<u>(2,234)</u>	<u>27,846</u>

12. Summary of funds

Summary of funds - current year

	Balance at 1 September 2024 £	Income £	Expenditure £	Balance at 31 August 2025 £
General funds	27,846	1,779	(4,461)	25,164
	<u>27,846</u>	<u>1,779</u>	<u>(4,461)</u>	<u>25,164</u>

DVA BRIGHT FUTURES  
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025

12. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 September 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2024 £</i>
Designated funds	27,397	2,683	(2,234)	27,846

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Current assets	26,154	26,154
Creditors due within one year	(990)	(990)
<b>Total</b>	<b>25,164</b>	<b>25,164</b>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Current assets	28,836	28,836
Creditors due within one year	(990)	(990)
<b>Total</b>	<b>27,846</b>	<b>27,846</b>

Registered number: CE006255  
Charity number: 1166556

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**DVA BRIGHT FUTURES**  
(A Company Limited by Guarantee)

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**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**DVA BRIGHT FUTURES**  
**(A Company Limited by Guarantee)**

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**DVA BRIGHT FUTURES**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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The Trustees present their annual report together with the financial statements of the DVA Bright Futures for the 1 September 2024 to 31 August 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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**Objectives and activities**

**a. Policies and objectives**

The purpose of the charity is to relieve the needs of people who have been victims of conflict from any source, for public benefit, relieving suffering, poverty, distress to build maintaining social cohesion & trust within our communities, in particular; providing advice, guidance, meditation, counselling, work experience, job placements for unemployed victims helping with recovery

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**c. Activities undertaken to achieve objectives**

DVA Bright Futures has created public awareness of social injustice which has helped those impacted by poverty, suffering, distress and all types of conflict.

**d. Main activities undertaken to further the Company's purposes for the public benefit**

DVA Bright Futures has supplied funds to those impacted by poverty by supporting education programmes and helping in others in need. In addition, DVA Bright Futures helps those who been victims of conflict by providing support.

**Achievements and performance**

**a. Main achievements of the Company**

DVA Bright Futures has supported those in need in Thailand through grants which have helped underprivileged children to access education. DVA Bright Futures has helped all victims of terrorism and conflict by providing support and counselling.

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**DVA BRIGHT FUTURES**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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**a. Constitution**

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**Reference and administrative details of the Company, its trustees and advisers**

	Jonathan Ganesh Daoud Omar Aden Stephen Joseph Alpek
<b>Company registered number</b>	CE006255
<b>Charity registered number</b>	1166556
<b>Registered office</b>	Room 101 Davenport House 16 Pepper Street London E14 9RP
<b>Accountants</b>	Hardimans Chartered Accountants 11 Emson Close Saffron Walden Essex CB10 1HL

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**DVA BRIGHT FUTURES**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**Statement of Trustees' responsibilities**

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Approved by order of the members of the board of Trustees and signed on their behalf by:

Date: 02 March 2026 | 02:09 GMT

Signed by:  
  
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**DVA BRIGHT FUTURES**  
**(A Company Limited by Guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>				
Donations and legacies	3	1,550	1,550	2,350
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<b>Total income</b>		<b>1,779</b>	<b>1,779</b>	<b>2,683</b>
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Other expenditure	6	4,461	4,461	2,234
<b>Total expenditure</b>		<b>4,461</b>	<b>4,461</b>	<b>2,234</b>
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The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 6 to 12 form part of these financial statements.

DVA BRIGHT FUTURES  
(A Company Limited by Guarantee)  
REGISTERED NUMBER: CE006255

BALANCE SHEET  
AS AT 31 AUGUST 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
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<b>Current assets</b>			
Cash at bank and in hand	26,154	28,836	
	26,154	28,836	
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	9 (990)	(990)	
<b>Net current assets</b>		25,164	27,846
<b>Total assets less current liabilities</b>		25,164	27,846
<b>Net assets excluding pension asset</b>		25,164	27,846
<b>Total net assets</b>		25,164	27,846
<b>Charity funds</b>			
Restricted funds	11 -	-	-
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The notes on pages 6 to 12 form part of these financial statements.

Signed by:  
*Jonathan Ganesh*  
E100B6C708F9482...

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**DVA BRIGHT FUTURES**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**1. General information**

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Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

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**FOR THE YEAR ENDED 31 AUGUST 2025**

**2. Accounting policies (continued)**

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Cash at bank and in hand**

Cash at bank and 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.

**2.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**2.7 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Donations	1,550	1,550	2,350

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3. Income from donations and legacies (continued)

4. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest receivable	229	229	333

5. Analysis of grants

	Grants to Individuals 2025 £	Total funds 2025 £	Total funds 2024 £
Grants, Direct costs - Welfare	533	533	250
Total 2024	250	250	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
General fund	3,928	3,928	1,984
Direct costs - Welfare	533	533	250
	4,461	4,461	2,234



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**7. Analysis of expenditure by activities**

	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Support costs	-	3,928	3,928	1,984
Direct costs - Welfare	533	-	533	250
	<u>533</u>	<u>3,928</u>	<u>4,461</u>	<u>2,234</u>
<i>Total 2024</i>	<u>250</u>	<u>1,984</u>	<u>2,234</u>	

**Analysis of support costs**

	Activities 2025 £	Total funds 2025 £	Total funds 2024 £
Rent	2,566	2,566	732
Accountancy	990	990	990
Bank charges	2	2	-
Printing & Stationery	370	370	262
	<u>3,928</u>	<u>3,928</u>	<u>1,984</u>

**8. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 August 2025, no Trustee expenses have been incurred (2024 - £NIL).

**9. Creditors: Amounts falling due within one year**

	2025 £	2024 £
Accruals and deferred income	<u>990</u>	<u>990</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**10. Financial instruments**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<b>26,154</b>	<b>28,836</b>

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025

11. Statement of funds

Statement of funds - current year

	Balance at 1 September 2024 £	Income £	Expenditure £	Balance at 31 August 2025 £
<b>Unrestricted funds</b>				
Reserves	27,846	-	-	27,846
Unallocated amounts	-	1,779	(4,461)	(2,682)
	<u>27,846</u>	<u>1,779</u>	<u>(4,461)</u>	<u>25,164</u>

Statement of funds - prior year

	<i>Balance at 1 September 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2024 £</i>
<b>Unrestricted funds</b>				
Designated Funds - all funds	27,397	2,683	(2,234)	27,846
	<u>27,397</u>	<u>2,683</u>	<u>(2,234)</u>	<u>27,846</u>

12. Summary of funds

Summary of funds - current year

	Balance at 1 September 2024 £	Income £	Expenditure £	Balance at 31 August 2025 £
General funds	27,846	1,779	(4,461)	25,164
	<u>27,846</u>	<u>1,779</u>	<u>(4,461)</u>	<u>25,164</u>

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NOTES TO THE FINANCIAL STATEMENTS  
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12. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 September 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2024 £</i>
Designated funds	27,397	2,683	(2,234)	27,846

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Current assets	26,154	26,154
Creditors due within one year	(990)	(990)
<b>Total</b>	<b>25,164</b>	<b>25,164</b>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Current assets	28,836	28,836
Creditors due within one year	(990)	(990)
<b>Total</b>	<b>27,846</b>	<b>27,846</b>