

DH Foundation

Charity No. 1172092

Trustee's Report and Unaudited Accounts

05 April 2025

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DH FOUNDATION

**Trustee's Annual Report For
the year ended 5 April 2025**

Reference and Administrative Details

Charity name: DH Foundation

Charity number: 1172092

Principal office:

31 Church Road, London, E12 6AD

Trustee:

The following trustee served during the year and up to the date of this report:

- Mohamad Ullah
- Imran Nabi
- Abdul Rouf
- Hodayun Kamal
- Mohammed Ahmed

Key Management Personnel Accountants:

Grip Business
101 Lockhurst Lane
Coventry
CV6 5SF

Structure, Governance and Management

DH Foundation is a charitable organisation governed by its Trust Deed and operates in accordance with the Charities Act 2011. The charity is managed by the trustee, who is responsible for the strategic direction, governance, and financial oversight of the charity.

The trustee is responsible for ensuring that the charity operates within its charitable objectives, complies with legal and regulatory requirements, and manages the charity's resources prudently. No material changes to the governance structure occurred during the reporting period.

Objectives and Activities

The primary objective of DH Foundation is to pursue charitable activities for the public benefit in accordance with its governing document.

The charity seeks to:

- Address social and community needs through charitable support and activities
- Promote relief and assistance where it is most needed
- Ensure that resources are applied efficiently and effectively to achieve meaningful charitable outcomes

The trustee reviews the charity's objectives annually to ensure they remain relevant and aligned with public benefit requirements.

Public Benefit

The trustee confirms that, in planning and carrying out the charity's activities during the year, due regard was given to the Charity Commission's guidance on public benefit. The activities undertaken during the year were directed toward achieving positive outcomes for beneficiaries and the wider community.

Strategies for Achieving Objectives

DH Foundation's strategy focuses on:

- Securing voluntary income through donations
- Careful allocation of funds toward charitable activities
- Maintaining appropriate cost control and governance standards
- Ensuring sustainability through prudent financial management

The trustee monitors performance against objectives through regular reviews of financial results and activity outcomes.

Achievements and Performance

During the year ended 5 April 2025, DH Foundation continued to deliver its charitable activities despite a challenging funding environment.

Total income for the year amounted to **£40,815**, all derived from donations and legacies. This represented a significant decrease compared with the prior year, reflecting reduced donation levels.

Total expenditure for the year was **£60,163**, comprising:

- **£841** on fundraising activities
- **£53,878** on charitable activities, including governance costs
- **£5,444** on other support and administrative costs

As a result, the charity recorded a **net expenditure of £19,348** for the year.

Despite the reduction in income, the trustee ensured that charitable activities continued and that expenditure was managed responsibly to support the charity's objectives.

Financial Review

Financial Position

At 5 April 2025, the charity's total funds amounted to **£12,393** (2024: £31,741). All funds were unrestricted and available for use at the discretion of the trustee in furtherance of the charity's objects.

The charity held **cash and cash equivalents of £8,865** at the year end (2024: £35,414). Net current assets amounted to **£12,393**.

Reserves Policy

The trustee considers the level of reserves annually, taking into account ongoing commitments, anticipated expenditure, and future income prospects. Given the reduction in income during the year, reserves decreased accordingly.

The trustee believes that the level of reserves held at year end remains sufficient to meet short-term obligations while the charity continues to pursue its fundraising and charitable activities.

Principal Risks and Uncertainties

The trustee has identified the following principal risks:

- **Income volatility**, due to reliance on voluntary donations
- **Cash flow pressures**, arising from reduced income levels
- **Operational risk**, including compliance and governance responsibilities

These risks are mitigated through:

- Ongoing monitoring of income and expenditure
- Maintaining prudent cash management

- Ensuring compliance with statutory and regulatory requirements

Plans for Future Periods

In the coming year, the trustee intends to:

- Explore opportunities to increase donation income
- Maintain tight control over expenditure
- Continue delivering charitable activities aligned with the charity's objectives
- Strengthen financial resilience and sustainability

Statement of Trustee Responsibilities

The trustee is responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and regulations.

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and enable the preparation of financial statements that comply with the Charities Act 2011. The trustee is also responsible for safeguarding the assets of the charity and for taking reasonable steps to prevent and detect fraud and other irregularities.

Approval

This report was approved by the trustee and signed on their behalf.

Signed:

Mohammed Ullah
Chair of the Board of Trustees

I report to the trustees on my examination of the financial statements of DH Foundation for the year ended 5 April 2025.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



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13 January 2026

DH Foundation
Statement of Financial Activities
for the year ended 5 April 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	3	40,815	40,815	284,603
Total		40,815	40,815	284,603
Expenditure on:				
Raising funds	4	841	841	1,188
Charitable activities	5	53,878	53,878	202,470
Other	6	5,444	5,444	62,073
Total		60,163	60,163	265,731
Net gains on investments		-	-	-
Net (expenditure)/income		(19,348)	(19,348)	18,872
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(19,348)	(19,348)	18,872
Other gains and losses				
Net movement in funds		(19,348)	(19,348)	18,872
Reconciliation of funds:				
Total funds brought forward		31,741	31,741	12,869
Total funds carried forward		12,393	12,393	31,741

DH Foundation

Balance Sheet

at 5 April 2025

Charity No. 1172092

	2025	2024
	£	£
Current assets		
Cash at bank and in hand	8,865	35,414
	<u>8,865</u>	<u>35,414</u>
Creditors: Amount falling due within one year	8 3,528	(3,673)
Net current assets	<u>12,393</u>	<u>31,741</u>
Total assets less current liabilities	<u>12,393</u>	<u>31,741</u>
Net assets excluding pension asset or liability	<u>12,393</u>	<u>31,741</u>
Total net assets	<u><u>12,393</u></u>	<u><u>31,741</u></u>
The funds of the charity		
Restricted funds	9	
Unrestricted funds	9	
General funds	12,393	31,741
	<u>12,393</u>	<u>31,741</u>
Reserves	9	
Total funds	<u><u>12,393</u></u>	<u><u>31,741</u></u>

Approved by the trustees on 13 January 2026

And signed on their behalf by:

Mohammed Ullah

Chair of the Board of Trustees

13 January 2026

for the year ended 5 April 2025

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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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DH Foundation
Notes to the Accounts

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 measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

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.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	88,603	195,999	284,602
Total	<u>88,603</u>	<u>195,999</u>	<u>284,602</u>
Expenditure on:			
Raising funds	709	479	1,188
Charitable activities	-	202,470	202,470
Other	60,944	1,129	62,073
Total	<u>61,653</u>	<u>204,078</u>	<u>265,731</u>
Net income	<u>26,950</u>	<u>(8,079)</u>	<u>18,871</u>
Net income before other gains/(losses)	26,950	(8,079)	18,871
Other gains and losses:			
Net movement in funds	<u>26,950</u>	<u>(8,079)</u>	<u>18,871</u>
Reconciliation of funds:			
Total funds brought forward	12,870	-	12,870
Total funds carried forward	<u>39,820</u>	<u>(8,079)</u>	<u>31,741</u>

3 Income from donations and legacies

Unrestricted	Total 2025	Total 2024
£	£	£
40,815	40,815	284,603
<u>40,815</u>	<u>40,815</u>	<u>284,603</u>

4 Expenditure on raising funds

Fundraising trading costs

Unrestricted	Total 2025	Total 2024
£	£	£
841	841	1,188
<u>841</u>	<u>841</u>	<u>1,188</u>

5 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
	53,878	53,878	202,470
<i>Governance costs</i>			
	<u>53,878</u>	<u>53,878</u>	<u>202,470</u>

6 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	-	-	36,561
Premises costs	2,602	2,602	3,229
General administrative costs	2,092	2,092	4,241
Legal and professional costs	750	750	18,042
	<u>5,444</u>	<u>5,444</u>	<u>62,073</u>

7 Staff costs

	2025	2024
	£	£
Salaries and wages	-	36,561
	<u>-</u>	<u>36,561</u>

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

8 Creditors:
amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security	(11,879)	-
Other creditors	8,351	3,673
	<u>(3,528)</u>	<u>3,673</u>

9 Movement in funds

	At 6 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 5 April 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	31,741	40,815	(60,163)	12,393
Total funds	<u>31,741</u>	<u>40,815</u>	<u>(60,163)</u>	<u>12,393</u>

10 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	12,393	12,393
	<u>12,393</u>	<u>12,393</u>

11 Reconciliation of net debt

	At 6 April 2024	Cash flows	At 5 April 2025
	£	£	£
Cash and cash equivalents	35,414	(26,549)	8,865
	<u>35,414</u>	<u>(26,549)</u>	<u>8,865</u>
Net debt	<u>35,414</u>	<u>(26,549)</u>	<u>8,865</u>

DH Foundation
Statement of Cash flows
for the year ended 5 April 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(19,348)	18,871
Adjustments for:		
(Decrease)/Increase in trade and other payables	(7,201)	3,673
Net cash (used in)/provided by operating activities	<u>(26,549)</u>	<u>22,544</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	(26,549)	22,544
Cash and cash equivalents at the beginning of the year	35,414	12,870
Cash and cash equivalents at the end of the year	<u>8,865</u>	<u>35,414</u>
Components of cash and cash equivalents		
Cash and bank balances	8,865	35,414
	<u>8,865</u>	<u>35,414</u>

DH Foundation
Detailed Statement of Financial Activities
for the year ended 5 April 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	40,815	40,815	284,603
	<u>40,815</u>	<u>40,815</u>	<u>284,603</u>
Total income and endowments	40,815	40,815	284,603
Expenditure on:			
Costs of other trading activities	841	841	1,188
	<u>841</u>	<u>841</u>	<u>1,188</u>
Total of expenditure on raising funds	841	841	1,188
Charitable activities	53,878	53,878	202,470
	<u>53,878</u>	<u>53,878</u>	<u>202,470</u>
Total of expenditure on charitable activities	53,878	53,878	202,470
Salaries/wages	-	-	36,561
	<u>-</u>	<u>-</u>	<u>36,561</u>
Premises costs			
Rent	-	-	551
Rates	1,095	1,095	-
Light, heat and power	1,507	1,507	2,678
	<u>2,602</u>	<u>2,602</u>	<u>3,229</u>
General administrative costs, including depreciation and amortisation			
Bank charges	618	618	326
Software, IT support and related costs	545	545	359
Subscriptions	929	929	2,933
Sundry expenses	-	-	623
	<u>2,092</u>	<u>2,092</u>	<u>4,241</u>
Legal and professional costs			
Audit/Independent examination fees	750	750	7,080
Consultancy fees	-	-	8,610
Other legal and professional costs	-	-	2,352
	<u>750</u>	<u>750</u>	<u>18,042</u>

DH Foundation

Detailed Statement of Financial Activities

Total of expenditure of other costs	5,444	5,444	62,073
Total expenditure	60,163	60,163	265,731
Net gains on investments	-	-	-
Net (expenditure)/income	(19,348)	(19,348)	18,872
Net (expenditure)/income before other gains/(losses)	(19,348)	(19,348)	18,872
Other Gains	-	-	-
Net movement in funds	(19,348)	(19,348)	18,872
Reconciliation of funds:			
Total funds brought forward	31,741	31,741	12,869
Total funds carried forward	12,393	12,393	31,741