

REGISTERED CHARITY NUMBER: 1198063

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE PERIOD 25 FEBRUARY 2022 TO 31 MARCH 2023
FOR
DISTRIBUTING UNIVERSAL AID**

Prestons & Jacksons Partnership LLP
364 - 368 Cranbrook Road
Ilford
Essex
IG2 6HY

DISTRIBUTING UNIVERSAL AID

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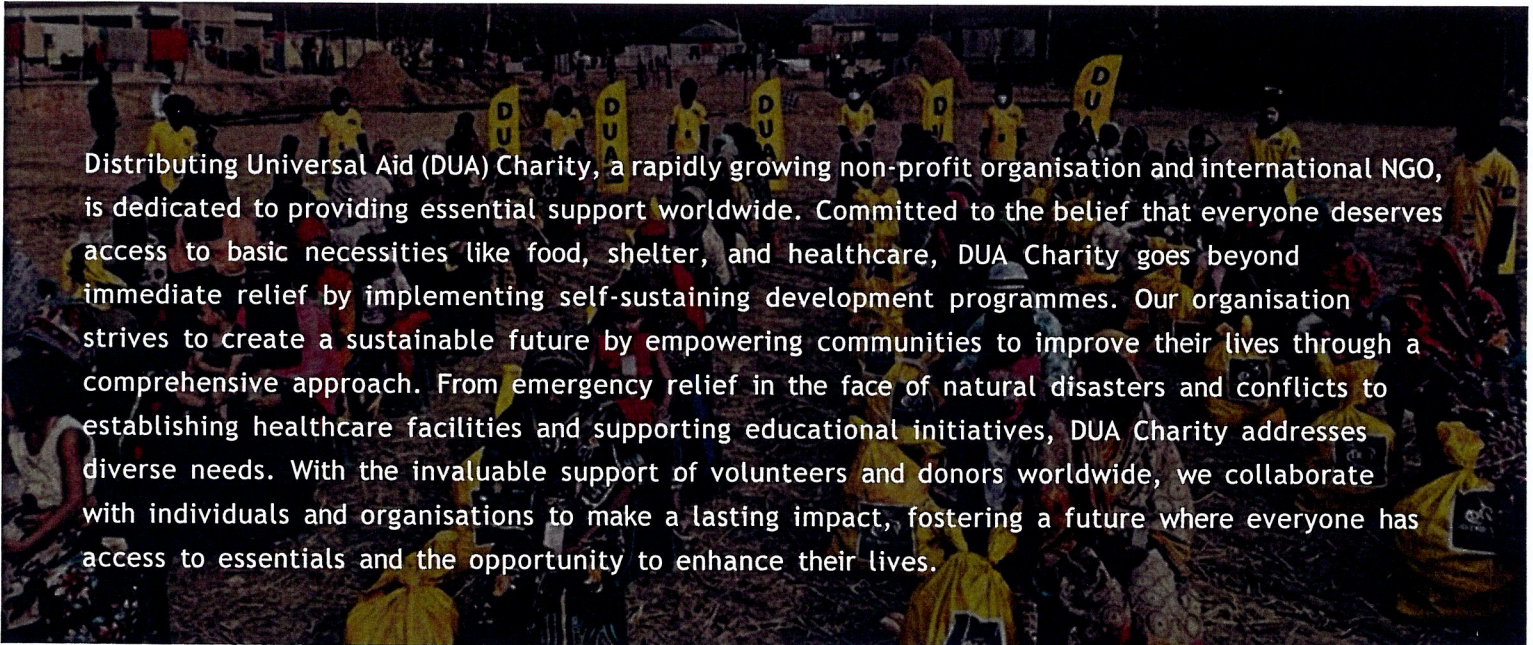
Bangladesh

DUA PRIORITIES

MAKING A DIFFERENCE WITH DUA

DUA Charity is dedicated to sustainable development, focusing on essential needs such as water, food, shelter, healthcare, and education for marginalised communities. Our organisation is committed to supporting orphans and children, assisting individuals in securing employment, establishing livelihoods, and providing vital life skills to the most disadvantaged. A key emphasis is addressing the challenges faced by orphaned children, striving to protect them from abuse and exploitation through the orphan sponsorship programme. DUA Charity seeks to provide education, care, and necessities for orphaned children, offering donors the opportunity to make a positive impact on their lives.

Beyond orphan sponsorship, our organisation addresses the root causes of poverty by supporting initiatives that create employment opportunities and build sustainable livelihoods for families. Through the provision of essential life skills and education, DUA Charity empowers disadvantaged communities, aiming to break the cycle of poverty and foster a sustainable future. The overarching vision is to create a world where everyone has access to essential needs and the opportunity to build a better life for themselves and their families, making a lasting impact on the communities they serve.



Distributing Universal Aid (DUA) Charity, a rapidly growing non-profit organisation and international NGO, is dedicated to providing essential support worldwide. Committed to the belief that everyone deserves access to basic necessities like food, shelter, and healthcare, DUA Charity goes beyond immediate relief by implementing self-sustaining development programmes. Our organisation strives to create a sustainable future by empowering communities to improve their lives through a comprehensive approach. From emergency relief in the face of natural disasters and conflicts to establishing healthcare facilities and supporting educational initiatives, DUA Charity addresses diverse needs. With the invaluable support of volunteers and donors worldwide, we collaborate with individuals and organisations to make a lasting impact, fostering a future where everyone has access to essentials and the opportunity to enhance their lives.

PRIORITIES



Necessities & Livelihood Support

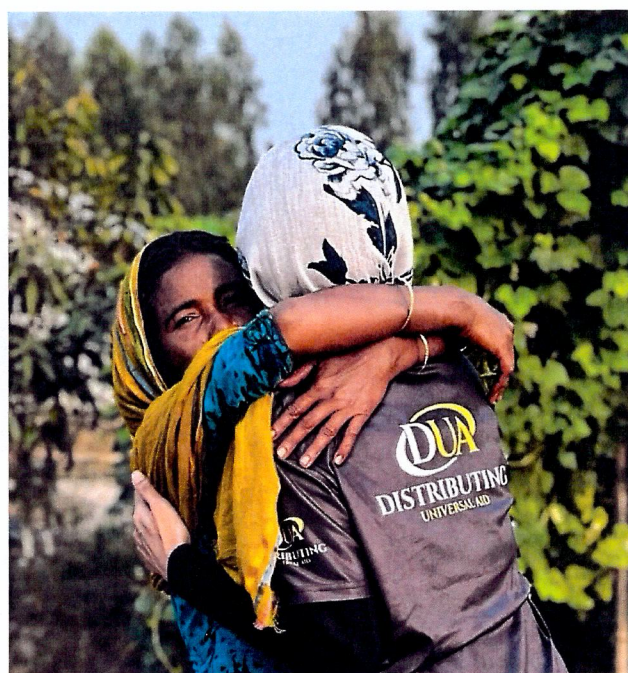
The trustees are keen to support poor with grants for food, clothing and necessities and establish livelihoods:

Criteria:

- The beneficiary has to be residing in a poor village, or an area affected by a natural disaster
- Those widows who have no source of income or very low income will be prioritised
- Those who have a large number of dependents and do not have sufficient income to meet the costs for basic necessities will be supported.
- Those that apply or are identified by the local representative, should have their income status verified by visiting the local village elders or local councillors or local professionals such as doctors.



PRIORITIES



Education Support

The trustees are keen to give grants to orphans and poor people to access to school.

Criteria:

- The person resides in a poor or rural village
- Those persons who have no source of income or very low income will be prioritised
- The person is known to the local village elders or officials who can verify their status of not having sufficient income to meet the costs of attending the school or training centre

PRIORITIES

Medical Support

The trustees are keen to support those suffering from infections and minor ailments to access free medical treatment (via medicines) which they would not afford.

Criteria:

- The person resides in a poor or rural village
- Those persons who have no source of income or very low income will be prioritised
- The person is known to the local village elders or officials who can verify their status of not having sufficient income to meet the costs of medical treatment
- The person has a medical report from a hospital or doctor verifying their need for medical treatment



Additional Criteria

All prospective beneficiaries will undergo checks on the sanctions register to ensure that they are not sanctioned. An open source check will also be carried out to ensure that there is no controversy surrounding the beneficiary and that the support of the organisation will not put the reputation of the charity at risk. Referees will be required and followed through for new beneficiaries.

PRIORITIES

Grant Monitoring

All grantees will be subject to visits by the Local Representative to ensure that the grant has been spent in accordance with the terms of the grant. For education grants, the Local Representative will visit the educational establishment to ensure that the grantee is enrolled and attending.

In March 2015 the government updated its interagency guide for safeguarding and promoting the welfare of children: Working Together to Safeguard Children, this document outlines the need for community groups to be aware of their responsibilities for safeguarding and promoting the welfare of children how they should respond to child protection concerns and how to make a referral to local authority children's social care or the police if necessary.

All DUA staff, volunteers and Organisations we support who have contact with children and young people will be made aware of this responsibility.



LEGAL FRAMEWORK

MAKING A DIFFERENCE WITH DUA

DUA policy has been drawn up on the basis of law and guidance that seeks to protect children, including:

- UN Convention on the Rights of the Child
- The Children's Act 1989
- Working Together to Safeguard Children 2015
- The Social Services and Wellbeing (Wales) Act 2014
- Scottish Government (2014) National Guidance for Child Protection in Scotland
- The Human Rights Act
- The Code of Fundraising Practice
- The General Data Protection Regulation

Policy statement:

DUA is committed to the protection of children and the safeguarding of their welfare. We are totally committed to the right of all children to grow, develop and thrive in a safe, caring environment. Protecting children from abuse is an integral part of the policy and intrinsic to the Charity objectives.

DUA recognise that:

- The welfare of the child is paramount, as enshrined in the Children Act 1989
- All children, regardless of age, disability, gender, racial heritage, religious belief, sexual orientation or identity have a right to equal protection from all types of harm or abuse
- Some children are additionally vulnerable because of the impact of previous experiences, their level of dependency, communication needs or other issues
- Working in partnership with children, young people, their parents, carers and other agencies is essential in promoting young people's welfare

Governing document:

Distributing Universal Aid (DUA) was formed in February 2022. It is registered with the Charity Commission under registration number 1198063. The DUA financial account officially opened in December 2022 with Lloyds bank.

ORGANISATIONAL STRUCTURE

MAKING A DIFFERENCE WITH DUA

The charity trustees play a pivotal role in ensuring the overall control and effective management of the charitable organisation. As dedicated individuals committed to the mission and objectives of the charity, the trustees willingly contribute their time and expertise without receiving any remuneration or financial benefits for their services.

The trustees, acting collectively as a governing body, convene at least once a year to deliberate on matters integral to the charity's operation. During these meetings, they assume responsibility for making crucial decisions pertaining to the overall management of the charity, the community facilities it oversees, and the various activities it provides to the community.

The commitment of the trustees extends beyond annual meetings, as they remain actively engaged in ongoing decision-making processes. While the trustees retain ultimate responsibility for the charity's direction, they wisely delegate the day-to-day management of the charity, community facilities, and specific projects to designated trustees. This delegation allows for a more efficient and specialised approach to the diverse aspects of the charity's operations.

The designated trustees entrusted with day-to-day management carry out their responsibilities with a focus on the charity's objectives and the well-being of the communities it serves. They navigate the intricacies of daily operations, ensuring that the charity's resources are optimally utilised and that its activities align with its mission.

The selfless dedication of the trustees, their voluntary service, and their strategic oversight collectively contribute to the success and impact of the charity. This governance structure reflects a commitment to transparency, accountability, and the effective utilisation of resources to fulfil the charity's overarching mission of making a positive difference in the community.

DUA CHARITY

MAKING A DIFFERENCE WITH DUA
BANGLADESH

DUA team's efforts across various regions of Bangladesh went beyond routine activities, showcasing a heartfelt dedication to community welfare and sustainable initiatives. This commitment serves as the backdrop for a closer exploration of the impactful initiatives carried out during this period, reflecting the team's professional yet compassionate approach to making a positive and lasting impact on the communities they serve.

Community Engagement and Team Development:

The DUA team actively engaged in supervising and team-building exercises, fostering stronger connections with the communities in Sylhet, Moulvibazar, and Nabigonj. Meetings with volunteers further strengthened the network of support.

Ramadan Food Pack Support Programme:

Two significant distributions of Ramadan food packs were organised in two districts, catering to 100 families. Each food pack, designed for families with an average size of 7 to 8 individuals, contributed significantly to the well-being of approximately 800 people during Ramadan 2023.

Orphanage Collaboration in Chittagong:

A partnership was established with an orphanage in Chittagong. DUA Charity facilitated the supply of clean and safe water to the building, benefiting 120 orphan children. Identifying the need for further support, the team recognised the school's requirement for orphan sponsorships, ensuring sustainable aid for the institution.

Support for Homeless Individuals:

In an effort to assist those in need, DUA Charity provided aid to approximately 100 disadvantaged individuals who were homeless, offering support to those sleeping on the streets and in train stations.



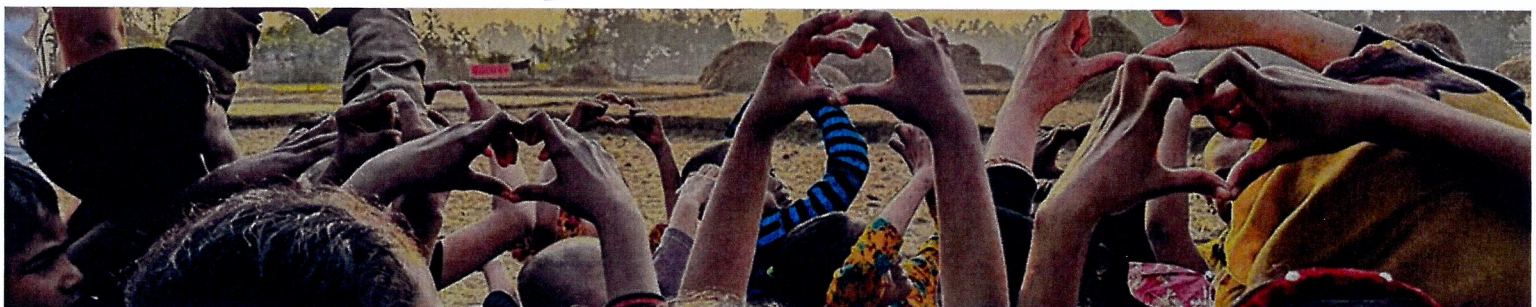
DUA CHARITY

MAKING A DIFFERENCE WITH DUA
BANGLADESH

Water Well Initiatives for Safe Drinking Water:

Emphasising the importance of access to safe water, DUA undertook the construction of hand tube wells in various villages. These wells were built to be shared within the community, providing a sustainable source of safe drinking water. Meetings with the villages and beneficiaries demonstrated the profound impact of these initiatives, with communities experiencing the benefits of reliable and safe water sources.

In essence, the activities undertaken in Bangladesh in January weren't just about providing aid; they exemplified DUA Charity's dedication to uplifting communities and addressing the critical needs of vulnerable populations through a blend of compassion and sustainable solutions.



DISTRIBUTING UNIVERSAL AID

REPORT OF THE TRUSTEES FOR THE PERIOD 25 FEBRUARY 2022 TO 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the period 25 February 2022 to 31 March 2023. The trustees have adopted the provisions of 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).

INCORPORATION

The charitable company was incorporated on 25 February 2022.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To relieve financial hardship among poor people, widows, orphans and other people in need by means of, but not, exclusively, making grants for providing or paying for items, equipment, services and facilities, including the provision of food, clean water, clothing, livelihood programmes, costs for attending school and medical treatment for the benefit of the said persons.

Public benefit

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity governing documents is a CIO Foundation model constitution registered with the charity commission on 25th February 2022.

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation (CIO) as defined by Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE028453 (England and Wales)

Registered Charity number

1198063

Registered office

Jhumat House
160 London Road
Barking
Essex
IG11 8BB

Trustees

Rani Begum
Luthfa Begum
Mansoor Zia Khan

DISTRIBUTING UNIVERSAL AID

**REPORT OF THE TRUSTEES
FOR THE PERIOD 25 FEBRUARY 2022 TO 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Anwer Patel BA(Hons) BFP FCA
Prestons & Jacksons Partnership LLP
364 - 368 Cranbrook Road
Ilford
Essex
IG2 6HY

Approved by order of the board of trustees on 24.12.2023 and signed on its behalf by:



Trustee : R. Begum

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DISTRIBUTING UNIVERSAL AID

Independent examiner's report to the trustees of Distributing Universal Aid

I report to the charity trustees on my examination of the accounts of Distributing Universal Aid (the Trust) for the period 25 February 2022 to 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A. PATEL

Anwer Patel BA(Hons) BFP FCA

Prestons & Jacksons Partnership LLP
364 - 368 Cranbrook Road
Ilford
Essex
IG2 6HY

Date: 05/01/24

DISTRIBUTING UNIVERSAL AID

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 25 FEBRUARY 2022 TO 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2	<u>2,390</u>	<u>1,000</u>	<u>3,390</u>
EXPENDITURE ON				
Charitable activities	3			
Charitable Activity		<u>898</u>	<u>-</u>	<u>898</u>
NET INCOME		<u>1,492</u>	<u>1,000</u>	<u>2,492</u>
TOTAL FUNDS CARRIED FORWARD		<u>1,492</u>	<u>1,000</u>	<u>2,492</u>


The notes form part of these financial statements

DISTRIBUTING UNIVERSAL AID

BALANCE SHEET 31 MARCH 2023

	Notes	£
CURRENT ASSETS		
Cash at bank		2,792
CREDITORS		
Amounts falling due within one year	6	(300)
NET CURRENT ASSETS		<u>2,492</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,492</u>
NET ASSETS		<u>2,492</u>
FUNDS	8	
Unrestricted funds		1,492
Restricted funds		<u>1,000</u>
TOTAL FUNDS		<u>2,492</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24.12.23 and were signed on its behalf by:


Trustee: R. Begum

The notes form part of these financial statements

DISTRIBUTING UNIVERSAL AID

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 25 FEBRUARY 2022 TO 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Statutory Information

Distributing Universal Aid (DUA) is a charitable incorporated organisation (CIO) registered with Charity Commission in England and Wales. The registered office address can be found at the information page.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

DISTRIBUTING UNIVERSAL AID

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 25 FEBRUARY 2022 TO 31 MARCH 2023

2. DONATIONS AND LEGACIES

	£
Donations	<u>3,390</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable Activity	<u>27</u>	<u>871</u>	<u>898</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2023.

5. KEY MANAGEMENT PERSONNEL

Key Management Personnel comprised of the Board of Trustees.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Accrued expenses	<u>300</u>

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	Total funds £
Current assets	1,792	1,000	2,792
Current liabilities	<u>(300)</u>	<u>-</u>	<u>(300)</u>
	<u>1,492</u>	<u>1,000</u>	<u>2,492</u>

DISTRIBUTING UNIVERSAL AID

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 25 FEBRUARY 2022 TO 31 MARCH 2023

8. MOVEMENT IN FUNDS

	Net movement in funds £	At 31/3/23 £
Unrestricted funds		
General fund	1,492	1,492
Restricted funds		
Restricted Funds	1,000	1,000
	<hr/>	<hr/>
TOTAL FUNDS	<u>2,492</u>	<u>2,492</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,390	(898)	1,492
Restricted funds			
Restricted Funds	1,000	-	1,000
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,390</u>	<u>(898)</u>	<u>2,492</u>

Restricted Funds

All restricted funds carried forward as at 31st March 2023 related to Zakaat fund.

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2023.

DISTRIBUTING UNIVERSAL AID

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 25 FEBRUARY 2022 TO 31 MARCH 2023

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations

3,390

Total incoming resources

3,390

EXPENDITURE

Charitable activities

Event Costs

27

Support costs

Management

Office Rent

571

Governance costs

Independent Examiners Fees

300

Total resources expended

898

Net income

2,492

This page does not form part of the statutory financial statements

Charity Commission Annual Return 2023

DISTRIBUTING UNIVERSAL AID

Charity registration number: 1198063

Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.

This document is a record of the information provided in the Annual Return 2023.

Financial period

Financial period start date

25/02/2022

Financial period end date

31/03/2023

Income and spending

Income £

£3,390

Spending £

£898

Number of contracts from government

How many contracts (other than grant agreements) did your charity receive from central government or a local authority during the financial period for this return?

0

Number of grants from government

How many grants did your charity receive from central government or a local authority during the financial period for this return?

0

Income breakdown

Donations and legacies (excluding Endowments Received)

£3,390

Charitable activities

£0

Other trading activities

£0

Investments

£0

Other

£0

Grantmaking

Is grant making the main way your charity carries out its purposes?

No

Recipients of grants

Please round all figures to the nearest pound (do not enter decimal points or commas).Individuals

£0

Other charities

£0

Other organisations that are not charities

£0

Trustee payments

Excluding out of pocket expenses, for what were any of the trustees paid during the financial period for this return?

☒ e. None of the trustees have been paid

Did any of the trustees resign and take up employment with your charity in the financial period of this return?

No

Income from outside the UK

Did your charity receive income from outside of the United Kingdom in the financial period of this return?

No

Delivering activities outside the United Kingdom

Did your charity deliver charitable activities outside of the United Kingdom in the financial period of this return?

No

Spending outside England & Wales

Did your charity spend funds outside of the United Kingdom in the financial period of this return?

No

Trading subsidiaries

Does the charity have any trading subsidiaries?

No

Charity contact details correct

Is the contact address displayed from the Register of Charities, correct?

Yes

Charity headquarters details correct

Is this the same address that you use as your charity's administrative headquarters?

Yes

Charity contact address

JHUMAT HOUSE

160 LONDON ROAD

BARKING

IG11 8BB

Charity Headquarters address

JHUMAT HOUSE

160 LONDON ROAD

BARKING

IG11 8BB

Membership type

Is the charity part of a wider group structure with a parent body and subsidiary bodies?

no, the charity is not part of a wider group structure

Employment contract types

People were permanently employed by your charity

0

People were on fixed-terms contracts with your charity

0

Self-employed people were working for your charity

0

Governance policies

Internal charity financial controls policy and procedures

No

Safeguarding policy and procedures

Yes

Financial reserves policy and procedures

No

Complaints policy and procedures

Not applicable

Serious incident reporting policy and procedures

No

Internal risk management policy and procedures

Not applicable

Trustee expenses policy and procedures

Not applicable

Trustee conflicts of interest policy and procedures

Not applicable

Investing charity funds policy and procedures

Not applicable

Campaigns and political activity policy and procedures

Not applicable

Bullying and harassment policy and procedures

Not applicable

Social media policy and procedures

Not applicable

Engaging external speakers at charity events policy and procedures

Not applicable

External risk and impact

Donations,

Unknown/No Change/Not Applicable

Other income - grants

Unknown/No Change/Not Applicable

Other income - contracts

Unknown/No Change/Not Applicable

Other income - investment

Unknown/No Change/Not Applicable

Expenditure on charitable activities

Unknown/No Change/Not Applicable

Expenditure on overheads

Positive

Number of volunteers

Unknown/No Change/Not Applicable

Number of employees

Unknown/No Change/Not Applicable

Number of trustees

Positive

Fundraising activities

Unknown/No Change/Not Applicable

Capacity to deliver services

Positive

Total service demand

Positive

Volunteers

Excluding trustees, provide an estimate of the number of volunteers who carried out charitable activities on behalf of your charity in the United Kingdom during the financial period of this return?

0

Privacy statement

Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:

- you have consented to their release; or
- we are legally obliged to disclose them; or

- we regard disclosure as either (a) necessary so that we can properly carry out our statutory functions or (b) necessary in the public interest.

We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:

- we can lawfully do so; and
- we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest

Information we collect about you

We will use this information:

To enable us to carry out our statutory functions and duties;

This will include the following actions:

- (a) update, consolidate, and improve the accuracy of our records;
- (b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;
- (c) data analysis, testing, research, statistical and survey purposes

Information we receive from other sources.

Information we receive from other sources

We may combine this information with information you give to us and information we collect about you.

We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).

We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.

As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.

Please check back frequently to see any updates or changes to our privacy policy.

Declaration

Your role at the charity (select one):

☒ Trustee

Given names

RANI

Family name

BEGUM

**Telephone
number**

07961600397

Email

dua_charity@hotmail.com

Date submitted

15/01/2024

It is a criminal offence under section 60 of the Charities Act 2011 for anyone to knowingly or recklessly provide false or misleading information to the commission; this includes suppressing, concealing or destroying documents.