

DPI - DEMOCRATIC PROGRESS INSTITUTE

England & Wales · Charity number 1037236

Details

Other names	DPI - DEMOCRATIC PROGRESS INITIATIVE, KURDISH HUMAN RIGHTS PROJECT, KURDISTAN HUMAN RIGHTS PROJECT, K H R P, KHRP
Status	Registered
Legal form	Charitable company
Company number	02922108
Registered	1994-05-05
Register	View on the Charity Commission register

Contact

Address	11 Guilford Street London WC1N 1DH
Phone	+44 0207 405 3835
Email	info@democraticprogress.org
Website	www.democraticprogress.org

Activities

Objects: THE OBJECTS OF THE COMPANY ARE: A) TO PROMOTE AND PROTECT THE RIGHTS OF PEOPLE IN TURKEY, MIDDLE EAST AND NORTH AFRICA (THE "REGION") REGARDLESS OF RACE, COLOUR, SEX, LANGUAGE, RELIGION, POLITICAL PERSUASION OR OTHER BELIEF OR OPINION AND PEOPLE ELSEWHERE IN THE WORLD WHO HAVE TIES TO THE REGION AND WHO ARE OR HAVE BEEN THE VICTIMS OF CONTRAVENTIONS OF THEIR HUMAN RIGHTS AND THE FAMILIES OF SUCH PEOPLE AND TO ASSIST THEM IN GAINING REDRESS FOR THEIR SUFFERING AND PROMOTING BETTER FUTURE PROTECTIONS; B) TO ASSIST PEOPLE WHO HAVE TIES TO THE REGION AND WHO ARE IN NEED WHO ARE OR HAVE BEEN THE VICTIMS OF CONTRAVENTIONS OF THEIR HUMAN RIGHTS AND THE FAMILIES OF SUCH PEOPLE IN OBTAINING FINANCIAL AND LEGAL ASSISTANCE; C) TO ADVANCE EDUCATION BY RAISING AWARENESS OF THE SITUATION OF KURDISH PEOPLE THROUGHOUT THE WORLD; D) TO PROCURE THE ABOLITION OF TORTURE AND OTHER CONTRAVENTIONS OF HUMAN RIGHTS OF PEOPLE WHO HAVE TIES TO THE REGION THROUGHOUT THE WORLD; D) TO PROCURE THE ABOLITION OF TORTURE AND OTHER CONTRAVENTION OF HUMAN RIGHTS OF PEOPLE WHO HAVE TIES TO THE REGION BY ALL LAWFUL MEANS INCLUDING WITHOUT LIMITATION PROVIDING INFORMATION AND OTHER ASSISTANCE TO STATES OR GOVERNMENTS PROSECUTING TORTURERS AND THOSE WHO CONSPIRE WITH THEM. FOR THE PURPOSES OF CLAUSE 3 THE EXPRESSION "HUMAN RIGHTS" SHALL MEAN RIGHTS WHICH: A) MEMBER STATES ARE CALLED UPON TO PROMOTE AND SECURE UNDER THE UNITED NATIONS DECLARATION OF HUMAN RIGHTS;AND B) CONTRACTING STATES ARE BOUND TO SECURE UNDER THE EUROPEAN CONVENTION ON HUMAN RIGHTS

Activities: Activities Include:Litigation and AdvocacyMissions and Fact FindingPublic AwarenessCapacity Building Publications

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Camden

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£363,739	£425,652	-	-
2023-12-31	£347,623	£476,078	-	-
2022-12-31	£419,407	£540,958	-	-
2021-12-31	£13,806	£591,583	£402,131	8
2020-12-31	£841,707	£724,790	£380,110	11

Trustees

Name	Role	Appointed
NICHOLAS STEWART QC	Chair	
ANTONIA POTTER PRENTICE		2012-07-06
ARILD HUMLEN arild		
Owen John Bowcott		2023-02-14
PRISCILLA HAYNER		2012-07-06

DPI - DEMOCRATIC PROGRESS INSTITUTE

England & Wales - Charity number 1037236

Accounts

Registered number: 2922108
Charity number: 1037236

**DPI - DEMOCRATIC PROGRESS
INSTITUTE**

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

LUBBOCK FINE LLP
Chartered Accountants
Paternoster House
65 St Paul's Churchyard
London EC4M 8AB

DPI - DEMOCRATIC PROGRESS INSTITUTE
(A Company Limited by Guarantee)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees Nicholas Stewart, Q.C., Chair
Arild Humlen, Treasurer
Priscilla Hayner
Antonia Potter Prentice
Owen Bowcott (appointed 17 February 2023)

Company registered number 2922108

Charity registered number 1037236

Registered office 11 Guilford Street
London
WC1N 1DH

Chief executive officer Kerim Yildiz

Accountants Lubbock Fine LLP
Chartered Accountants & Statutory Auditors
Paternoster House
65 St Paul's Churchyard
London
EC4M 8AB

Bankers Barclays Bank plc
27 Regent Street
London
W1 4UB

**DPI - DEMOCRATIC PROGRESS INSTITUTE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees confirm that the Annual Report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Reference and administrative details

Reference and administrative details are shown in the schedule of members of the Board and professional advisers on page 1 of the financial statements.

The Board of Directors

The Board that served DPI in 2024 comprised the individuals listed below:

Nicholas Stewart, K.C. (Chair)
Antonia Potter Prentice (Secretary)
Arild Humlen (Treasurer)
Owen Bowcott
Priscilla Hayner

Structure, governance, and management

DPI is registered as a charitable company limited by guarantee and is governed by a Board of Directors. Members of the Board aim to meet once per calendar year but usually exceed this number by meeting three or more times. In 2024, five board meetings were held: the first on February 13, the second on June 24, the third on October 15, the fourth on November 21, and the final meeting on December 16. Meetings were held online and in person at DPI's London Office. Board members are elected or co-opted under the terms of the Articles of Association. All members retire at each Annual General Meeting and are eligible for re-election then. The Board of Directors are the Trustees of DPI, and overall responsibility for the management of DPI rests with this Board.

The Board decides arrangements for setting pay and remuneration of key management personnel, and the general policy is to increase staff remuneration to compensate for inflation plus a small incentive increase across the Board. Additionally, DPI works with a network of experts and expert bodies who advise on the direction and content of the organisation's activities and projects. Members of our Council of Experts provided advice on human rights, constitutional law, transitional justice and truth commissions, international humanitarian law, mediation and conflict resolution. The Council currently comprises:

Council of Experts

Ahmet İnsel
Ahmet Mumtaz Taylan
Aleka Kessler-
Ali Bayramoğlu
Andy Carl
Esra Cuhadar
Fazil Hüsnü Erdem
Hanne Melfald
John Packer
Jonathan Powell
Kadir İnanir
Kezban Hatemi

Avila Kilmurray
Ayşegül Doğan
Bejan Matur
Bertie Ahern
Cengiz Çandar
Mark Muller KC
Martin Griffiths
Mehmet Asutay
Mehmet Avni Özgürel
Mehmet Ufuk Uras
Mervyn Frost
Monica McWilliams

Christine Bell
David Gorman
Dermot Ahern
Edel Hughes
Nazan Haydari
Naomi Roht-Arriaza
Oral Çalışlar
Rajesh Rai
Ram Manikkalingam
Roelf Meyer
Salomón Lerner Febres

**DPI - DEMOCRATIC PROGRESS INSTITUTE
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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Sevtap Yokuş
Sir David Reddaway

Sir Kieran Prendergast
Vahap Coşkun

Vegard Ellefsen

DPI's Network

DPI's primary focus continues to be Türkiye, with its comprehensive network constantly expanding to the surrounding area through developing relationships and partnerships with local contacts, organisations, and expert bodies.

DPI engages with and consults this wide network, including the DPI's Council of Experts, regarding the direction, context, and activities. DPI uses the following sources to expand its network:

- a) Membership with the European Peacebuilding Liaison Office (EPLO) in Brussels, which provides the opportunity to interact with a variety of international civil society organisations.
- b) Experts, scholars, and universities in the Region who provide access to the latest information about the Region. Türkiye Democracy Platform, which comprises prominent jurists, entrepreneurs, academics, journalists, and other civil society representatives. It provides another forum for cooperation and for DPI's work to be disseminated at the highest level.
- c) Bar associations and human rights organisations both in the Region and worldwide. Universities in the UK, Europe, and Türkiye.

The consultation and collaboration with this comprehensive network have enhanced our capacity to reach an even wider audience, providing valuable insight and information. DPI will continue seeking new relationships and partnerships that improve the organisation's access to first-hand accounts and on-the-ground information relevant to trends and casework.

Risk Management

The risks to which DPI is exposed, under DPI's aims and objectives, are regularly monitored by the council of experts and DPI's extensive network. DPI continues to implement a risk assessment framework which includes an assessment policy relating to planning stages, travel and implementation of our activities, and proposes alternative options should any anticipated risks arise. Given the ever-changing dynamics in the Region, it is essential to continually assess the associated risks in terms of understanding the local dynamics and trends of all our activities. Desk-based research and face-to-face evaluation, as well as following various sources, contribute to this process.

DPI monitors the situation on the ground, and any risks are individually addressed and identified through quarterly strategy meetings and ongoing consultations with staff, experts, and key contacts with extensive knowledge of the developments taking place in the Region. The Trustees are committed to regularly monitoring and evaluating organisational risk assessment and are satisfied that efficient and effective systems are in place to mitigate exposure to major risks.

Objectives and Activities

Theoretical Framework:

The Theory of Change that DPI operates seeks to bring about change based on two fundamental pillars: (1) a top-down approach and (2) a bottom-up approach. These two pillars are interconnected and must be implemented simultaneously to sustain and promote the pro-peace agenda. Indeed, they have been proven to be fundamental to the resolution process during DPI's previous activities. This approach is detailed below:

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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

(1) Top-Down: DPI's top-down approach understands the importance of working with those who hold the most power in society, as they wield direct influence over change. Therefore, DPI aims to work with high-level political and media elites to ensure policymakers understand and act upon narratives of peace. Key examples of evaluation of change include policy shifts, increased political collaboration, and changes in communication structures.

(2) Bottom-Up: DPI's bottom-up approach recognises that sustainable change requires the involvement of various CSRs, the mass public and broader society.

Therefore, DPI aims to implement change by working with key CSRs capable of engaging with the broader public while influencing decision-makers to advance prospects for peace and democratisation. Furthermore, inclusivity is essential to change, as peace cannot be achieved when population segments are excluded.

Various essential sociological theories underpin this combined approach. First, DPI's top-down approach is based on the Elites Theory model, which suggests that change can be enacted by targeting those who hold political power and are in leadership positions. The bottom-up approach has its foundations in grassroots mobilisation theory, which emphasises how working with different sectors of society is essential to peace. Finally, DPI's work also builds on individual change theory, which looks at the transformative change of individual attitudes, beliefs, and skills. This is built on by providing key groups with necessary skills and resources, facilitating dialogues among diverse groups, and making the pro-peace agenda widely publicised.

Public Benefit

DPI refers to the Charity Commission's general guidance on public benefits when reviewing the organisation's aims and objectives and planning future activities.

DPI aims to create an atmosphere whereby different parties share knowledge, ideas, concerns, and suggestions regarding challenges to peace and democracy in Türkiye and the Region. Our work focuses on providing expertise combining research and practical approaches to broaden bases for wider public involvement in promoting peace and democracy building.

Activities in 2024:

International Conflict Resolution Exchanges (ICREs) (3 completed): ICREs are a central component of DPI's work. In 2024, they brought together high-level politicians and key stakeholders currently or previously engaged in their country's conflict resolution and democratic transformation processes. These exchanges facilitated comparative learning and constructive interaction and provided valuable insights for participants into how peace processes have unfolded in other jurisdictions. Moreover, ICREs brought together key representatives across the political spectrum, helping combat polarisation and build trust between political parties during formal and informal sessions. This tied into the overall objective of expanding dialogue and collaboration among diverse participants and providing further platforms for a possible solution to be formed.

Peace Tables (5 completed): Inclusive roundtable meetings were held throughout 2024 to discuss the way forward for a peace process in Türkiye. Peace Tables are expert panels where speakers discuss critical issues regarding Türkiye and the Region and how they relate to conflict resolution and democratisation. This was followed by discussion and Q&A sessions. Participants were drawn from diverse political, cultural, and social backgrounds. Cutting through polarisation and engaging with diverse political figures on peace and conflict-related themes helped bridge political gaps and assess how each actor can benefit from and advocate for peace. The key topics that were featured included constitution-making, the economic dividends of peace, women in peacebuilding, youth in conflict resolution, arts and culture in peace-making, a Kurdish resolution process, and regional benefits. The central goal of this activity was to increase the awareness and knowledge among key stakeholders of the mutually beneficial dividends of peace and democracy in Türkiye and the Region.

Interactive Seminars (2 completed): Interactive Seminars, a newly implemented initiative, focused on specific groups from Türkiye and the Region to provide them with the skills necessary to take forward DPI's work and make concrete progress in their respective fields. These workshops empowered actors from key local institutions representing diverse political, socio-economic, and cultural backgrounds, as we believe those directly involved should communicate what they need from peace for it to be sustainable.

The groups and individuals we worked with, such as women, youth, and media representatives, have been chosen for their ability to create positive impacts for peace. The central objective of Interactive Workshops was to equip key groups of society with lessons, strategies, and techniques to take concrete action to forward the resolution process through advocacy and communication.

Awareness & Knowledge Sharing Activities: DPI's 2024 Awareness and Knowledge Sharing Activities aimed to increase awareness around DPI's work, the desk and field-based research that DPI and its networks of experts produced, and, more generally, the benefits of peace and democratisation. Under this activity, DPI contributed to the knowledge surrounding the Kurdish resolution process, democratisation, conflict resolution, and key topics that border on those issues, such as their relation to the region, economics, politics, and other factors. This was achieved in two ways: through DPI internal research and with the assistance of experts and consultants from Türkiye and internationally. Our publications were made available to the public and published free of charge on DPI's website in Turkish and English. Additionally, we undertook social media initiatives to promote the benefits of peace to the broader public and provide education on successful conflict resolution cases.

Assessment meetings were also integral to our Awareness and Knowledge-sharing activities. These meetings informed our research, with authors of Assessment Reports discussing their work and then participating in a Q&A session. These sessions also gave a general assessment of the situation in Türkiye and the Region.

In short, Awareness and Knowledge Sharing Activities comprised our efforts to broaden the basis for peace, encompassing publications (including event summaries), expert research, Türkiye briefs, and Assessment Meetings that informed our research and social media work. These combined activities aimed to increase the communication of lessons learned from activities, highlight the benefits of peace and promote democratisation to the public in Türkiye.

Briefing and Mentoring Activities (Various Briefing and Mentoring Sessions): In 2024, Briefing and Mentoring Activities were vital elements of DPI's work and central to its positive impact on the peace process and conflict resolution in Türkiye. By leveraging DPI's extensive and deeply rooted network, we identified constructive and fruitful discussion topics to support high-level dialogue through private diplomacy. These private one-to-one or small group meetings ensured the sustainability of DPI's impact by building skills and providing practical tools to further the capacity of local and international actors involved in peace processes and the advancement of democracy in Türkiye and the Region. Our briefing sessions included private conversations about the resolution process with key actors, including politicians, policymakers, and political party members.

In a slightly different vein, mentoring sessions provided lessons on conflict resolution's practical aspects to a broader group of high-level stakeholders and civil society actors. These discussions aimed to increase their ability to drive positive and concrete changes. Moreover, this activity helped cement and expand our network, which gave us access to new participants and enhanced participation diversity. Briefing and Mentoring provided space for backchannels among political actors that are needed for peace. This activity aimed to increase key stakeholders' capacity in conflict governance, mediation, human rights, and democratisation and equip them for a potential resolution process.

Charitable Objects

- a) To promote and protect the rights of people in Turkey, the Middle East and North Africa (the "Region") regardless of race, colour, sex, language, religion, political persuasion or other belief or opinion and people elsewhere in the world who have ties to the Region and who are or have been the victims of contraventions of their human rights and the families of such people and to assist them in gaining redress for their suffering and promoting better future protections.
- b) To assist people who have ties to the Region and who are in need, and who are, or have been the victims of contraventions of their human rights and the families of such people in obtaining financial and legal assistance.
- c) To advance education by raising awareness of the situation of people who have ties to the Region throughout the world.
- d) To procure the abolition of torture and other contraventions of human rights of people who have ties to the Region by all lawful means including without limitation providing information and other assistance to states or governments prosecuting torturers and those who conspire with them and to promote peace and democracy.

The Charitable Objects are met through a set of complementary approaches which in 2024:

- Contributed to establishing a structured public dialogue on peace and democracy building.
- Provided opportunities for different parties to draw on comparative studies and analyse various mechanisms used to achieve positive results.
- Supported a public atmosphere of inclusion and frank, structured discussions whereby different parties share knowledge, ideas, concerns, suggestions and challenges of building and strengthening democracy.
- Strengthened and supported collaboration between academics and civil society policymakers.
- Identified common priorities and developed innovative approaches to participating in and influencing democracy building.
- Promoted and protected human rights regardless of race, colour, sex, language, religion, political persuasion, or other beliefs or opinions.
- Adapted programming swiftly and efficiently for online platforms to continue meeting the objectives during the earthquake situation.

These approaches included activities that empowered direct beneficiaries while helping to positively influence discourse and policy objectives around democracy in Türkiye and the Region. Through this work, DPI contributed to promoting and nurturing democracy, human rights and access to justice. Over the year, DPI brought together a cross-section of participants for activities that empowered individuals and institutions to play a more significant and active role in the decisions that affected their communities. Recognising that strong dialogue and collaboration amongst all sectors of society are necessary for peaceful conflict resolution, DPI conducted activities to promote this dialogue and cooperation. The work aided governments in fulfilling their obligations under international human rights agreements and development plans while ensuring peace and democracy remained on the international agenda.

DPI's complementary approaches included work in 2024 on the following:

Focus Areas:

- Small-Group Expertise Sharing
- Broadening Bases of Engagement and Participation
- Assessment, Analysis and Targeted Advice
- International Law and Human Rights Programmes

Focus Area 1. Small-Group Expertise Sharing (International Conflict Resolution Exchanges, Briefings, Mentoring)

This field of work aims to foster collaborative expertise sharing by encouraging participants to focus on shared aspects with other conflicts rather than their differences. This distinctive model establishes an environment where potential solutions can be explored with conflict transformation experts possessing practical experience. It also facilitates the building of bridges between opposing sides of a conflict. This work is carried out through International Conflict Resolution Exchanges, alongside briefing and mentoring sessions. The approach has demonstrated its practicality and effectiveness in creating a space for key actors to achieve long-term, open, and democratic cooperation. Participants are empowered to uncover and establish common reference points, fostering long-term relationship building that often extends beyond the activity.

These initiatives have played a crucial role in ensuring decision-makers and the broader public gain access to comparative information and examples of steps towards achieving peace, democracy, and justice in the Region. Decision-makers have been able to access a diverse range of information to inform policy proposals. Participants in DPI activities, including those receiving strategic briefings and mentoring advice, have effectively applied their newfound knowledge by engaging with experts on topical case studies.

International Conflict Resolution Exchanges

The International Conflict Resolution Exchange activities implemented in 2024 were:

- Dividends of Peace: Role of Business in Conflict Resolution – Embassy of Finland in Ankara (12 June 2024)
- Recent Developments in Türkiye: Implications for Conflict Resolution and Democratisation - Geneva (10-12 December 2024)
- Reverse ICRE in collaboration with Ekopolitik: From Divergence to Reconciliation: Sustaining and Strengthening Democracy - İstanbul (Originally Planned for 14 December – Postponed to 11 January 2025)

Briefing and Mentoring

Given the private nature of some sessions, recording or post-session monitoring and evaluation forms are not deemed appropriate. Instead, evidence of success indicators is gathered through direct inquiries by DPI staff conducting the meetings, assessing whether stakeholders wish to continue participating in DPI's briefing and mentoring sessions. A comprehensive record has been maintained throughout the project, documenting the topics discussed in sessions and the diverse stakeholders involved. These records demonstrate a wide variety of meetings and sessions held in different parts of Europe and Türkiye, conducted via telecom and online platforms throughout the reporting period.

Overall, discussions with groups focused on the role that they could play in resolving the conflict in Türkiye. Subtopics during these meetings included:

- 1) Municipal Elections of March 2024 and the surrounding Political Dynamics and Space for Conflict Resolution
- 2) The Returning Constitutional Debate
- 3) Human Rights Challenges in the Region and the Copenhagen Criteria
- 4) AK Party and CHP Inter Party visits
- 5) Intra AK Party discussions
- 6) The situation in Hakkari
- 7) Analysis of Iraq and Syria Cases: Briefings and Updates
- 8) Exploring Paths for Reform
- 9) The Business Community's Role in Advancing Peace

- 10) Media's Contribution to the Peace Process
- 11) Engaging Civil Society in Peacebuilding Efforts
- 12) Peace Agendas of Political Parties
- 13) Assessing DPI's Ongoing Work and Implementation Strategy
- 14) The Appointment of Trustees by the Government
- 15) Bahçeli's handshake in Parliament
- 16) The possible resumption of the peace process

Focus Area 2. Broadening Bases of Engagement and Participation (Peace Tables and Interactive Seminars)

This area of work has established inclusive dialogue platforms, fostering increased participation from all sectors of society in democracy building and conflict resolution.

By organising seminars, conferences, and roundtable discussions, civil society groups in Türkiye have actively engaged in high-level conversations about future processes. The inclusive approach ensures the involvement of groups that have long been excluded, including women and minorities, in discussions concerning issues that directly impact their lives. DPI's efforts towards peace and reconciliation have contributed to a broader sense of ownership for long-term, open, and democratic dialogue in the Region. Moreover, these initiatives have created new opportunities for different groups to collaborate more closely. The result is a more comprehensive and diverse support base in Türkiye for democratic processes, marking a positive step towards a more inclusive and participatory society.

Seminars, Conferences, Roundtables

The following events under this category took place in 2024:

- 1) DPI Peace Table - New Political Balances in Türkiye: Opportunities for Conflict Resolution – Online (26 February 2024)
- 2) DPI Peace Table - Women in Peace-Making: UNSC Resolution 1325 & Women's Meaningful Participation in Conflict Resolution – Ankara (12-13 March 2024)
- 3) DPI Peace Table - Post Election Analysis: Political Dynamics in Türkiye and the Resolution of the Kurdish Issue – Online (5 April 2024)
- 4) DPI Peace Table - Possible Implications of the Constitutional Debates on the Political Sphere – Online (31 July 2024)
- 5) DPI Peace Table - 'Türkiye's New Peace Initiative: Possible Developments and Prospects' - İstanbul (21 December 2024)
- 6) DPI Interactive Seminar - Youth Perception of Peace in Türkiye Today - Bilkent University (2-3 April 2024)
- 7) DPI Interactive Seminar - The Role of Arts and Culture in Steps Towards Peace – İstanbul (28 September 2024)
- 8) DPI Interactive Seminar - The Road Ahead: The Future of Conflict Resolution in Türkiye (Originally Planned for 21 June 2024 – Postponed to 19 October 2024)
- 9) DPI Interactive Seminar - The Role of Civil Society in Conflict Resolution – hosted by the Finnish Embassy in Ankara (21 October 2024)

Focus Area 3. Assessment, Analysis and Targeted Advice

Throughout the year, DPI diligently produced a dynamic array of assessments, reports, briefings, and media releases, all aimed at enhancing public awareness of issues impacting peace in the Region. This concerted effort has played a crucial role in deepening understanding of the intricate dynamics within the conflict, while simultaneously sharing potential solutions. The overarching goal is to contribute to a lasting political resolution to the conflict.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

DPI's commitment extends beyond public awareness to providing valuable advice. Policymakers, civil society organisations, academics, journalists, researchers, and various institutions working on matters pertinent to peace and democracy in the Region have benefited from DPI's guidance. By keeping international human rights dialogue well-informed and attuned to developments, DPI continues to be a key contributor to the ongoing discourse surrounding peace and democracy in the Region.

DPI's assessment constitutes an ongoing body of work, marked by independent research and evaluation, that critically engages with issues related to democracy building and conflict resolution. In the year 2024, the topics covered in the assessments included:

- Current Political dynamics in Türkiye
- Implications of the recent elections on conflict resolution in Türkiye
- Identifying current opportunities for conflict resolution
- Recent developments in Türkiye in relation to the resolution process
- Conflict resolution and constitution making in Türkiye
- The role of women in conflict resolution
- Challenges when negotiating peace
- The role of business in peacebuilding
- Reconcile with the past during the peacebuilding period.
- Dialogue and mediation to prevent conflict
- Processes and Challenges in constitution making
- The European Court of Human Rights and Türkiye
- Arts, Culture and Peacebuilding
- Dialogue mechanisms and consensus building efforts
- Political dynamics and Conflict resolution
- Gender and the Peace Process
- Civil society perspective on conflict resolution
- International comparative insights.

All of DPI's publications were translated when needed to enhance accessibility and ensure transparency, these publications can be downloaded from www.democraticprogress.org and academia.edu. The list of publications from the year 2024 is provided below:

Assessments and Research in 2024

DPI published 9 works during 2024:

- Conflict Resolution and Constitution Making in Türkiye 30 September 2023 (Published on 24 January 2024)
- Judging Conflict- The European Court of Human Rights and the Kurdish Issue in Türkiye. (Published on 31 January 2024)
- DPI Interactive Seminar: Role of Arts and Culture in Conflict Resolution” (Published on 19 February 2024)
- DPI Online Assessment Meeting: ‘How to Build Common Interests: Current Situation in Türkiye and Opportunities for Conflict Resolution.’ 25 September 2023 (Published on 1 March 2024)
- Research/ Assessment: New Political Balances and Possibilities for Conflict Resolution (Published on 16 May 2024)
- Research/ Assessment: Discovering the Legal Opportunities and Obstacles on the Road to Peace (Published on 20 May 2024)
- DPI Peace Table - “Looking Ahead: Where is Türkiye heading? A discussion on the Upcoming Local Elections and Opportunities & Obstacles for Conflict Resolution in Türkiye,” Bekir Ağırđırđ 14 December 2023 (Published on 2 August 2024)
- DPI Peace Table - “Women in Peacemaking: UNSC Resolution 1325 & Women's Meaningful Participation in Conflict Resolution (Published on 15 August 2024)

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

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- DPI Reverse ICRE - The Dividends of Peace: The Role of Business in Peacebuilding (Published on 20 September 2024)

Assessment Meetings in 2024:

Assessment meetings play a pivotal role in our Awareness and Knowledge-sharing initiatives, offering a platform for deepening comprehension of assessments. In 2024, DPI held a series of assessments, inviting authors of similarly titled Assessments and Assessment Reports to delve into their work and engage with field experts. These sessions have been instrumental in broadening the dissemination of information and fostering dialogue to evaluate the situation in Türkiye and the Region. Each meeting was complemented by a Q&A session, optimising the impact of DPI's work.

In 2024, the following Assessment Meetings took place:

Navigating the Political Landscape: An Analysis of the Upcoming Elections and their Impact on Conflict Resolution in Türkiye. Assessment Meeting – Online (24 January 2024)

Current Situation in Northern Syria: Implications for the Region – London (6 March 2024)

Focus Area 4. International Law and Human Rights Programmes

This field of work actively promotes the indivisibility of human rights, advances the rule of law, and defends the rights of some of society's most vulnerable individuals, groups, and minorities. Through these efforts, it stands as a bulwark against future human rights abuses, safeguarding the well-being of upcoming generations. The work encompasses the promotion of the rule of law and human rights in the Region, achieved through litigation, advocacy, and the provision of legal advice to applicants, lawyers, and civil society groups.

To bolster these endeavours, DPI benefits from the advice and support of pro bono lawyers with an international and regional focus, further fortifying its legal activities. This collaborative approach underscores a collective commitment to upholding human rights and fostering a just and equitable environment in the Region.

Evaluation

DPI consistently conducts monitoring and evaluation of its organisational systems, a commitment upheld in the year 2024. The organisation vigilantly monitors the dynamic situation in the Region, engaging in regular discussions with advisers to ensure a comprehensive understanding of any changes that may impact project work. Strategic meetings, Board Meetings and Auditing reviews are also conducted throughout the year to assess impact and deliberate on program execution.

Going forward into 2025, DPI remains committed to implementing its robust monitoring and evaluation framework. This framework serves as the foundation for assessing the impact and scope of our work. Our outcomes are meticulously tracked through various M&E tools, including participant surveys that yield both qualitative and quantitative feedback and through social media analyses.

Specifically, for participants engaging with multiple sessions, DPI focuses on tracking the cumulative impact of knowledge exposure. This involves soliciting more in-depth qualitative information to enhance our monitoring efforts. The lessons derived from these insights are then leveraged to enrich and refine our future programming. This comprehensive approach ensures that our initiatives are continually refined, responsive and effectively contribute to our overarching goals.

Voluntary Internship Scheme

The internship programme aims to provide volunteers opportunities to develop skills and gain valuable work experience at the start of their professional career or part-time during university studies.

As part of the scheme, DPI continuously seeks ways to offer valuable experiences to all volunteers, such as professional networking opportunities and career development guidance, and actively seeks volunteers' feedback to continuously improve the experience.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

DPI continued to work in consultation with prominent universities and scholars throughout 2024. DPI continues to enjoy a relationship with various peacebuilding organisations and universities worldwide whose students and graduates wish to gain practical experience in conflict resolution and non-governmental international relations. DPI internship opportunities include travel to international conferences, paper publication, casework research, programme implementation and operational work, amongst other tasks and experiences.

The following individuals volunteered with DPI as interns in 2024:

Patrice Imazone	Angus Patterson	Esma Karuv
Maria Pajaro	Çakıl Güldal	Nabiha Naaz
Annabel Lunson	Leena Kashif	Pearson Stiller
Chris Hughes	Emily Gobet	Manon Daligand
James Pleace	Eylül Leblebici	Muskan Mahajan
Nalina Ali	Miriam Lo	Sandra Oparah
Zoe Moreau	Viktoria Nagy	Giulia Marini Cossetti

Through their donated time, these volunteer interns made invaluable contributions which helped the organisation achieve its goals.

Achievements and Performance

DPI has continued its steadfast commitment to creating and nurturing democratic platforms where realistic solutions are explored. This structured approach to fostering constructive, coherent, and sustainable discussions on Türkiye's democratic initiatives has provided a vital forum for relevant stakeholders to exchange knowledge, ideas, concerns, and challenges amidst the current circumstances. Our targeted efforts have provided avenues for key societal actors to collaborate towards developing solutions, fostering a vibrant human rights culture, and achieving genuine and lasting peace through consistent guidance in conflict resolution.

DPI's influence has continued to expand and diversify. In 2024, we engaged regularly with political party officials, facilitating discussions on the peace process even during Türkiye's challenging times. Party leaders openly addressed conflict-related issues, linking them to broader societal challenges, thus making conflict resolution a timely and pertinent topic. These meetings garnered significant participation, offering a unique opportunity for dialogue in a diverse context, allowing individuals who typically lack access to high-level politicians, as well as members of the international community to engage with them and each other.

The tangible impact of DPI's initiatives is evident in media coverage and social media engagement during and following our activities. Online events have significantly bolstered our social media presence and public discourse, reflected in increased followers on both our English and Turkish accounts. Moreover, participants actively disseminate information acquired from our activities to their constituencies, supported by DPI's follow-up efforts, including attendance at participant meetings.

DPI's extensive field visits and publication of research papers and reports on thematic topics, along with numerous briefings on ground developments, underscore our commitment to promoting peace and democracy-building. From addressing the roles of women, business, and youth to constitutional issues and freedom of expression, DPI remains at the forefront, working with experts and stakeholders to prepare for a return to the negotiating table and the establishment of democratic structures. Our International Law and Human Rights Program continues to underpin democracy initiatives in the Region.

Despite the deep societal polarisation, DPI's unique ability to convene all relevant actors, bolstered by our robust foundation, extensive network, and consistent approach, has enabled us to promote and facilitate dialogue even in the most challenging times. Our work actively champions the participation of marginalised communities and seeks to address the interconnected issues of human rights, peace, and stability.

Financial Review

Review of financial position

The Charity has a deficit for the year of £61,913 (2023: £128,455). Incoming resources for the year totalled £363,739 (2023: £347,623) of which £359,449 (2023: £343,990) relates to grant income. Due to on-going economic uncertainties related to geopolitical changes on the international stage, leading to reduced availability of grants from governments and governmental organisations, the Charity is continuing to look for new sources of income and to diversify its income base.

As of 31 December 2024, the total reserves stand at £95,864 (2023: £157,777), of which £Nil (2023: £Nil) are restricted reserves and £95,864 (2023: £157,777) are unrestricted.

The Charity also has a reserves policy of maintaining 3-6 months' total expenditure in unrestricted reserves which is approximately £1,275,000.

The free reserves of the charity are £82,944 (2023: £143,046). The charity aims to build up its reserves so that they are in line with the reserves policy by continuing fundraising and by diversifying funding sources.

Principle funding sources

In 2024, DPI has received funding from several European Governments, including, the Irish Department of Foreign Affairs, the Norwegian Ministry of Foreign Affairs, and the Swiss Federal Department of Foreign Affairs. DPI also received funding from the United Nations Voluntary Fund for Victims of Torture

Restrictions on distribution

The Charity has not issued share capital or debentures, hence there are no Directors' interests required to be stated in the accounts. Upon dissolution or winding up of the Charity, the assets shall be given or transferred to a similar institution having objects similar to the Charity. Each of its members has undertaken to contribute to the Charity a sum not exceeding £1 in the event of it being wound up while they are members or within one year after they cease to be members.

Tax status

The Charity is entitled to exemption from taxation on income and capital gains to the extent that its funds are applied for charitable purposes.

Plans for future periods

Centred on thematic topics and with a thoughtful consideration of regional dimensions, our parallel programmes and activities for 2025 will leverage a distinctive and well-established political analysis. These initiatives aim to facilitate inclusive political dialogue, ultimately fortifying democracy-building measures. The planning process will integrate internal research, along with insights and information from our extensive network, ensuring that our work is not only developed comprehensively but also implemented effectively. This approach is designed to be responsive to the Region's evolving needs.

While online events offer certain advantages, some aspects of our work can only be effectively addressed in face-to-face meetings, or they are better suited to such interactions. Consequently, as we venture into 2025, DPI will prioritise in-person activities wherever feasible while remaining open to online and hybrid approaches as needed.

Indeed, in adopting a hybrid approach for 2024, DPI has observed that it seamlessly merges the advantages of online meetings, such as broader access and participation, with the nuanced understanding and trust that arise from face-to-face interactions.

**DPI - DEMOCRATIC PROGRESS INSTITUTE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

To fortify our extensive network, DPI is committed to expanding collaborations with international experts, organisations, and institutions. We will continue leveraging the expertise of our Council of Experts and the support of our network of international lawyers. The insights gained from research and advice will be integral to our strategic planning, advancing the comprehension of conflict resolution and peacebuilding in our target countries. Our focus remains on enhancing public awareness of issues related to peace in the Region, with specific attention to access to justice, human rights, gender issues, and the regional implications of distinct resolution models. DPI has also identified topics such as economics and constitutional matters as successful and will prioritise them for emphasis in 2024.

Furthermore, DPI is dedicated to diversifying funding sources and cultivating fruitful partnerships with individuals and institutions that align with or reflect DPI's objectives.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of DPI – Democratic Progress Institute 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 (the United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. 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 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 accounting 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. They 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.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

DPI - DEMOCRATIC PROGRESS INSTITUTE
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees and signed on their behalf by:



Nicholas Stewart KC, Chair
Trustee

Date: 4 July 2025

**DPI - DEMOCRATIC PROGRESS INSTITUTE
(A Company Limited by Guarantee)**

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Independent Examiner's Report to the Trustees of DPI - Democratic Progress Institute ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

Responsibilities and Basis of Report

As the trustees of the Charity (and 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 Charity 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 the Charity's accounts 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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for my work or for this report.

Hazra Patel

Signed:

Dated: 04 July 2025

Hazra Patel ACA

Lubbock Fine LLP

Chartered Accountants & Statutory Auditors
Paternoster House
65 St Paul's Churchyard
London
EC4M 8AB

DPI - DEMOCRATIC PROGRESS INSTITUTE
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STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	2	-	359,449	359,449	343,990
Investments	3	3,480	-	3,480	2,959
Other income	4	810	-	810	674
Total income		<u>4,290</u>	<u>359,449</u>	<u>363,739</u>	<u>347,623</u>
Expenditure on:					
Charitable activities	5	66,203	359,449	425,652	476,078
Total expenditure		<u>66,203</u>	<u>359,449</u>	<u>425,652</u>	<u>476,078</u>
Net movement in funds		<u>(61,913)</u>	<u>-</u>	<u>(61,913)</u>	<u>(128,455)</u>
Reconciliation of funds:					
Total funds brought forward		157,777	-	157,777	286,232
Net movement in funds		(61,913)	-	(61,913)	(128,455)
Total funds carried forward		<u>95,864</u>	<u>-</u>	<u>95,864</u>	<u>157,777</u>

The notes on pages 18 to 31 form part of these financial statements.

Unless stated in the relevant notes all income and expenditure related to unrestricted funds.

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	12,920	14,731
Current assets			
Debtors	10	15,680	16,602
Cash at bank and in hand		270,795	255,790
		<u>286,475</u>	<u>272,392</u>
Creditors: amounts falling due within one year	11	(203,531)	(129,346)
Net current assets		<u>82,944</u>	<u>143,046</u>
Total net assets		<u><u>95,864</u></u>	<u><u>157,777</u></u>
Charity funds			
Unrestricted funds	12	95,864	157,777
Total funds		<u><u>95,864</u></u>	<u><u>157,777</u></u>

The Charity 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 and signed on their behalf by:



Nicholas Stewart
Trustee

Date: 4 July 2025

The notes on pages 18 to 31 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies

1.1 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.

DPI - Democratic Progress Institute 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.

The financial statements are presented in sterling, which is the functional currency of the charity, and are rounded to the nearest £.

1.2 Going concern

The charity is reliant upon grants from worldwide governments and governmental organisations, as well as from other charitable organisations, to meet its running costs. Due to the recent global economic uncertainties, the availability of funding from such organisations has been affected, and the timing of grant awards and receipt of funding has become unpredictable leading to reduced levels of reserves.

After considering revised expenditure forecasts for 2025/2026 and beyond in addition to funding that has already been secured, the trustees consider it appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustment which would result if there were insufficient funds available in respect of the Charity's operations.

1.3 Company status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

The registered office and principal place of business is 11 Guilford Street, London, WC1N 1DH.

1.4 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 Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies (continued)

1.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

1.6 Income

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

Grant income is recognised upon acceptance of the grant. Where grants specify the period the activities and the costs to which they relate, they are recognised as income over that period as the associated costs which give rise to the entitlement to the income are incurred.

No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Donations are recognised on a receipts basis. Investment income is recognised on an accruals basis. In light of uncertainty as to the recovery of awards of costs in legal cases, these are not reflected until the funds have been remitted to the United Kingdom and the charity can demonstrate that it is entitled to retain the funds.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies (continued)

1.7 Expenditure

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable activity costs are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.8 Interest receivable

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

1.9 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office and computer equipment - 20% straight line

1.10 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating Income and Expenditure Account on a straight line basis over the lease term.

1.11 Debtors

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

1.12 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies (continued)

1.13 Liabilities

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 Charity 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.

1.14 Financial instruments

The Charity 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.

1.15 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2. Income from donations and legacies

	Restricted funds 2024 £	Total funds 2024 £
Grants and associated income	359,449	359,449
	<u>359,449</u>	<u>359,449</u>
	Restricted funds 2023 £	Total funds 2023 £
Grants and associated income	343,990	343,990
	<u>343,990</u>	<u>343,990</u>

The charity is funded by a number of Charitable Trusts, Foundations and European Governments.

Included in the grant income above is £nil (2023: £27,734) from the Department of Foreign Affairs and Trade, Ireland 2021/22 grant.

Included in the grant income above is £51,177 (2023: £13,173) from the Department of Foreign Affairs and Trade, Ireland 2022/23 grant.

Included in the grant income above is £23,058 (2023: £nil) from the Department of Foreign Affairs and Trade, Ireland 2023/24 grant.

DPI - DEMOCRATIC PROGRESS INSTITUTE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

3. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Bank interest receivable	3,480	3,480

	Unrestricted funds 2023 £	Total funds 2023 £
Bank interest receivable	2,959	2,959

4. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £
Sundry income	810	810

	Unrestricted funds 2023 £	Total funds 2023 £
Sundry income	674	674

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Strategic Human Rights Litigation, Advocacy and Monitoring	16,551	89,862	106,413
Small Group Expertise Sharing	16,551	89,862	106,413
Research, Assessment and Targeted Advice	16,551	89,862	106,413
Broadening Bases of Engagement and Participation	16,550	89,863	106,413
	<u>66,203</u>	<u>359,449</u>	<u>425,652</u>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Strategic Human Rights Litigation, Advocacy and Monitoring	32,288	78,133	110,421
Small Group Expertise Sharing	35,224	93,531	128,755
Research, Assessment and Targeted Advice	32,288	75,142	107,430
Broadening Bases of Engagement and Participation	32,288	97,184	129,472
	<u>132,088</u>	<u>343,990</u>	<u>476,078</u>

Summary by expenditure type

	Staff costs 2024 £	Other costs 2024 £	Total 2024 £
Strategic Human Rights Litigation, Advocacy and Monitoring	56,692	49,721	106,413
Small Group Expertise Sharing	56,692	49,721	106,413
Research, Assessment and Targeted Advice	56,691	49,722	106,413
Broadening Bases of Engagement and Participation	56,692	49,721	106,413
	<u>226,767</u>	<u>198,885</u>	<u>425,652</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

5. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type (continued)

	Staff costs 2023 £	Other costs 2023 £	Total 2023 £
Strategic Human Rights Litigation, Advocacy and Monitoring	58,684	51,737	110,421
Small Group Expertise Sharing	58,684	70,071	128,755
Research, Assessment and Targeted Advice	58,684	48,746	107,430
Broadening Bases of Engagement and Participation	58,684	70,788	129,472
	<u>234,736</u>	<u>241,342</u>	<u>476,078</u>

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Strategic Human Rights Litigation, Advocacy and Monitoring	81,097	25,316	106,413
Small Group Expertise Sharing	81,097	25,316	106,413
Research, Assessment and Targeted Advice	81,097	25,316	106,413
Broadening Bases of Engagement and Participation	81,097	25,316	106,413
Total 2024	<u>324,388</u>	<u>101,264</u>	<u>425,652</u>

Included within support costs are premises costs of £65,509 (2023 - £83,595), general office expenses of £17,856 (2023 - £22,764) and professional fees of £17,898 (2023 - £12,617).

DPI - DEMOCRATIC PROGRESS INSTITUTE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Strategic Human Rights Litigation, Advocacy and Monitoring	80,676	29,745	110,421
Small Group Expertise Sharing	99,010	29,745	128,755
Research, Assessment and Targeted Advice	77,685	29,745	107,430
Broadening Bases of Engagement and Participation	99,727	29,745	129,472
Total 2023	<u>357,098</u>	<u>118,980</u>	<u>476,078</u>

7. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Charity's independent examiner in respect of:		
Independent examination of the Charity's annual accounts (governance)	4,800	4,200
All assurance services not included above	4,800	4,800
	<u>4,800</u>	<u>4,800</u>

8. Staff costs

	2024 £	2023 £
Wages and salaries	205,169	210,699
Social security costs	17,901	20,754
Contribution to defined contribution pension schemes	3,697	3,283
	<u>226,767</u>	<u>234,736</u>

Key management personnel remuneration for the year totalled £92,688 (2023 - £92,688).

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Average number of employees	<u>6</u>	<u>6</u>

DPI - DEMOCRATIC PROGRESS INSTITUTE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

For the purposes of the Department of Foreign Affairs and Trade, Ireland grant, one employee (2023 - one) received total remuneration of between €60,000 (£50,808) and €70,000 (£59,275).

During the current or prior year no Trustee received remuneration or other benefits. Details of reimbursement of expenses to trustees is included in note 16.

9. Tangible fixed assets

	Office and computer equipment £
Cost or valuation	
At 1 January 2024	57,278
Additions	1,419
At 31 December 2024	<u>58,697</u>
Depreciation	
At 1 January 2024	42,547
Charge for the year	3,230
At 31 December 2024	<u>45,777</u>
Net book value	
At 31 December 2024	<u>12,920</u>
At 31 December 2023	<u>14,731</u>

10. Debtors

	2024 £	2023 £
Due within one year		
Other debtors	13,848	14,495
Prepayments and accrued income	1,832	2,107
	<u>15,680</u>	<u>16,602</u>

DPI - DEMOCRATIC PROGRESS INSTITUTE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

11. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	47,325	43,095
Other taxation and social security	8,801	-
Other creditors	4,575	3,370
Accruals and deferred income	142,830	82,881
	<u>203,531</u>	<u>129,346</u>
	2024	2023
	£	£
Deferred income		
Deferred income at 1 January 2024	51,177	27,734
Resources deferred during the year	115,209	51,177
Amounts released from previous periods	(51,177)	(27,734)
	<u>115,209</u>	<u>51,177</u>

The deferred income balance is in relation to restricted grant income received during the year which has been set aside for projects in 2025 in line with underlying budgets. Included within deferred income is £115,209 (2023 - £51,177) received from Department of Foreign Affairs and Trade, Ireland during the year.

DPI - DEMOCRATIC PROGRESS INSTITUTE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

12. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
General Funds	157,777	4,290	(66,203)	95,864
Restricted funds				
Strategic Human Rights, Litigation, Advocacy and Monitoring	-	89,862	(89,862)	-
Small Group Expertise Sharing	-	89,862	(89,862)	-
Research, Assessment and Targeted Advice	-	89,862	(89,862)	-
Broadening Bases of Engagement and Participation	-	89,863	(89,863)	-
	-	359,449	(359,449)	-
Total of funds	157,777	363,739	(425,652)	95,864

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General Funds	286,232	3,633	(132,088)	157,777
Restricted funds				
Strategic Human Rights, Litigation, Advocacy and Monitoring	-	78,133	(78,133)	-
Small Group Expertise Sharing	-	93,531	(93,531)	-
Research, Assessment and Targeted Advice	-	75,142	(75,142)	-
Broadening Bases of Engagement and Participation	-	97,184	(97,184)	-
	-	343,990	(343,990)	-
Total of funds	286,232	347,623	(476,078)	157,777

Restricted funds

Restricted projects are funded by a number of Charitable Trusts, Foundations and European governments.

Strategic Human Rights Litigation, Advocacy and Monitoring activities include assistance of victims of torture and ill treatment, promoting of human rights for everybody who lives in the Kurdish regions and elsewhere, training and seminars to educate local lawyers and to prepare cases for submission to the ECHR.

Small Group Expertise Sharing activities include comparative study visits, briefings and mentoring for key stakeholders.

Research, Assessment and Targeted Advice activities are carried out to assist with other charitable activities.

Broadening Bases of Engagement and Participation activities include seminars, conferences and roundtables aimed at key stakeholders and influencers in the solution process in Turkey.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	12,920	12,920
Current assets	286,475	286,475
Creditors due within one year	(203,531)	(203,531)
Total	<u>95,864</u>	<u>95,864</u>

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Total Funds 2023 £
Tangible fixed assets	14,731	14,731
Current assets	272,392	272,392
Creditors due within one year	(129,346)	(129,346)
Total	<u>157,777</u>	<u>157,777</u>

14. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £3,697 (2023 - £3,283). Contributions totalling £711 (2023 - £827) were payable to the fund at the balance sheet date and are included in creditors.

DPI - DEMOCRATIC PROGRESS INSTITUTE
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

15. Operating lease commitments

At 31 December 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Not later than 1 year	76,500	76,500
Later than 1 year and not later than 5 years	-	76,500
	<u>76,500</u>	<u>153,000</u>

The total lease payments recognised as an expense during the year were £74,050 (2023 - £74,050).

16. Related party transactions

During the year expenditure totalling £66 (2023 - £222) was reimbursed to one (2023 - one) trustee.

DPI - DEMOCRATIC PROGRESS INSTITUTE

England & Wales - Charity number 1037236

Accounts

Registered number: 2922108
Charity number: 1037236

**DPI - DEMOCRATIC PROGRESS
INSTITUTE**

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

LUBBOCK FINE LLP
Chartered Accountants
Paternoster House
65 St Paul's Churchyard
London EC4M 8AB

DPI - DEMOCRATIC PROGRESS INSTITUTE
(A Company Limited by Guarantee)

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DPI - DEMOCRATIC PROGRESS INSTITUTE
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees Nicholas Stewart, Q.C., Chair
Arild Humlen, Treasurer
Priscilla Hayner
Antonia Potter Prentice
Owen Bowcott (appointed 17 February 2023)

Company registered number 2922108

Charity registered number 1037236

Registered office 11 Guilford Street
London
WC1N 1DH

Chief executive officer Kerim Yildiz

Accountants Lubbock Fine LLP
Chartered Accountants & Statutory Auditors
Paternoster House
65 St Paul's Churchyard
London
EC4M 8AB

Bankers Barclays Bank plc
27 Regent Street
London
W1 4UB

**DPI - DEMOCRATIC PROGRESS INSTITUTE
(A COMPANY LIMITED BY GUARANTEE)**

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees (who are also directors of the charity for the purposes of the Companies Acts) present their annual report together with the audited financial statements of DPI – Democratic Progress Institute (the Charity) for the year ended 31 December 2023. The Trustees confirm that the Annual Report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Reference and administrative details

Reference and administrative details are shown in the schedule of members of the Board and professional advisers on page 1 of the financial statements.

The Board of Directors

The Board that served DPI in 2023 comprised the individuals listed below:

Nicholas Stewart, K.C. (Chair)
Antonia Potter Prentice (Secretary)
Arild Humlen (Treasurer)
Catherine Woollard (Resigned 13th September 2023)
Jacqueline Muirhead (Resigned 17th February 2023)
Owen Bowcott (Appointed 14th February 2023)
Priscilla Hayner

Structure, governance, and management

DPI is registered as a charitable company limited by guarantee and is governed by a Board of Directors. Members of the Board aim to meet once per calendar year but usually exceed this number by meeting three or more times. In 2023, one Annual General Meeting was held on the 19th of June and four Board Meetings took place during March, June, September, and November. On the 28th of March 2023, the first board meeting of the year took place in Brussels, and three further meetings were held online and in person at DPI's London Office. Board members are elected or co-opted under the terms of the Articles of Association. All members retire at each Annual General Meeting and are eligible for re-election then. The Board of Directors are the Trustees of DPI, and overall responsibility for the management of DPI rests with this Board. The Board decides arrangements for setting pay and remuneration of key management personnel, and the general policy is to increase staff remuneration to compensate for inflation plus a small incentive increase across the Board. Additionally, DPI works with a network of experts and expert bodies who advise on the direction and content of the organisation's activities and projects. Members of our Council of Experts provided advice on human rights, constitutional law, transitional justice and truth commissions, international humanitarian law, mediation and conflict resolution.

The Council currently comprises:

Council of Experts

Ahmet Insel
Ahmet Mumtaz Taylan
Aleka Kessler-
Ali Bayramoğlu
Andy Carl
Avila Kilmurray

**DPI - DEMOCRATIC PROGRESS INSTITUTE
(A COMPANY LIMITED BY GUARANTEE)**

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Ayşegül Doğan
Bejan Matur
Bertie Ahern
Cengiz Çandar
Christine Bell
David Gorman
Dermot Ahern
Edel Hughes
Esra Cuhadar
Fazil Hüsnü Erdem
Hanne Melfald
John Packer
Jonathan Powell
Kadir İnanir
Kezban Hatemi
Mark Muller KC
Martin Griffiths
Mehmet Asutay
Mehmet Avni Özgürel
Mehmet Ufuk Uras
Mervyn Frost
Monica McWilliams
Nazan Haydari
Naomi Roht-Arriaza
Oral Çalışlar
Rajesh Rai
Ram Manikkalingam
Roelf Meyer
Salomón Lerner Febres
Sevtap Yokuş
Sir David Reddaway
Sir Kieran Prendergast
Vahap Coşkun
Vegard Ellefsen

DPI's Network

DPI's primary focus continues to be Türkiye, with its comprehensive network constantly expanding to the surrounding area through developing relationships and partnerships with local contacts, organisations, and expert bodies.

DPI engages with and consults this wide network, including the DPI's Council of Experts, regarding the direction, context, and activities. DPI uses the following sources to expand its network:

1. Membership with the European Peacebuilding Liaison Office (EPLO) in Brussels, which provides the opportunity to interact with a variety of international civil society organisations.
2. Experts, scholars, and universities in the Region who provide access to the latest information about the Region.
3. Türkiye Democracy Platform, which comprises prominent jurists, entrepreneurs, academics, journalists, and other civil society representatives. It provides another forum for cooperation and for DPI's work to be disseminated at the highest level.
4. Bar associations and human rights organisations both in the Region and worldwide.
5. Universities in the UK, Europe, and Türkiye.

The consultation and collaboration with this comprehensive network has enhanced our capacity to reach an even wider audience, providing valuable insight and information.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

DPI will continue seeking new relationships and partnerships that improve the organisation's access to first-hand accounts and on-the-ground information relevant to trends and casework.

Risk Management

The risks to which DPI is exposed, under DPI's aims and objectives, are regularly monitored by the council of experts and DPI's extensive network. DPI continues to implement a risk assessment framework which includes an assessment policy relating to planning stages, travel and implementation of our activities, and proposes alternative options should any anticipated risks arise. Given the ever-changing dynamics in the Region, it is essential to continually assess the associated risks in terms of understanding the local dynamics and trends of all our activities. Desk-based research and face-to-face evaluation, as well as following various sources, contribute to this process.

DPI monitors the situation on the ground, and any risks are individually addressed and identified through quarterly strategy meetings and ongoing consultations with staff, experts, and key contacts with extensive knowledge of the developments taking place in the Region. The Trustees are committed to regularly monitoring and evaluating organisational risk assessment and are satisfied that efficient and effective systems are in place to mitigate exposure to major risks. For example, following the earthquake in Türkiye in February 2023, DPI effectively mitigated associated risks by postponing one event and swiftly adapting its program model for online platforms to continue activities and meet program objectives. Throughout the post-earthquake period, the organisation carried out online, in-person, and hybrid activities in line with the seismic situation.

Moving into 2024, to implement a complete and effective activity plan, DPI will continue to adopt a hybrid approach. This approach aims to combine the benefits of online meetings, such as greater access and participation, with the gains in understanding and trust from face-to-face interactions. This hybrid approach will prove particularly beneficial during multi-speaker events, allowing speakers and participants in different cities and countries to attend the meeting. Additionally, online platforms will be used to share materials before and after events, coordinate follow-up meetings, and enhance the project's overall mission.

Objectives and Activities

Theoretical Framework:

The Theory of Change that DPI operates seeks to bring about change based on two fundamental pillars: (1) a top-down approach and (2) a bottom-up approach. These two pillars are interconnected and must be implemented simultaneously to sustain and promote the pro-peace agenda. Indeed, they have been proven to be fundamental to the resolution process during DPI's previous activities. This approach is detailed below:

(1) Top-Down: DPI's top-down approach understands the importance of working with those who hold the most power in society, as they wield direct influence over change. Therefore, DPI aims to work with high-level political and media elites to ensure policymakers understand and act upon narratives of peace. Key examples of evaluation of change include policy shifts, increased political collaboration, and changes in communication structures.

(2) Bottom-Up: DPI's bottom-up approach recognises that sustainable change requires the involvement of various Corporate Social Responsibilities (CSRs), the mass public and broader society. Therefore, DPI aims to implement change by working with key CSRs capable of engaging with the broader public while influencing decision-makers to advance prospects for peace and democratisation. Furthermore, inclusivity is essential to change, as peace cannot be achieved when population segments are excluded.

Various essential sociological theories underpin this combined approach. First, DPI's top-down approach is based on the Elites Theory model, which suggests that change can be enacted by targeting those who hold political power and are in leadership positions.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The bottom-up approach has its foundations in grassroots mobilisation theory, which emphasises how working with different sectors of society is essential to peace. Finally, DPI's work also builds on individual change theory, which looks at the transformative change of individual attitudes, beliefs, and skills. This is built on by providing key groups with necessary skills and resources, facilitating dialogues among diverse groups, and making the pro-peace agenda widely publicised.

Public Benefit

DPI refers to the Charity Commission's general guidance on public benefits when reviewing the organisation's aims and objectives and planning future activities.

DPI aims to create an atmosphere whereby different parties share knowledge, ideas, concerns, and suggestions regarding challenges to peace and democracy in Türkiye and the Region. Our work focuses on providing expertise combining research and practical approaches to broaden bases for wider public involvement in promoting peace and democracy building.

Activities in 2023:

International Conflict Resolution Exchanges (ICREs) (2 completed): ICREs are a central component of DPI's work. In 2023, they brought together high-level politicians and key stakeholders currently or previously engaged in their country's conflict resolution and democratic transformation processes. These exchanges facilitated comparative learning and constructive interaction and provided valuable insights for participants into how peace processes have unfolded in other jurisdictions. Moreover, ICREs brought together key representatives across the political spectrum, helping combat polarisation and build trust between political parties during formal and informal sessions. This tied into the overall objective of expanding dialogue and collaboration among diverse participants and providing further platforms for a possible solution to be formed.

Peace Tables (4 completed): Inclusive roundtable meetings were held throughout 2023 to discuss the way forward for a peace process in Türkiye. Peace Tables are expert panels where speakers discuss critical issues regarding Türkiye and the Region and how they relate to conflict resolution and democratisation. This was followed by discussion and Q&A sessions. Participants were drawn from diverse political, cultural, and social backgrounds. Cutting through polarisation and engaging with diverse political figures on peace and conflict-related themes helped bridge political gaps and assess how each actor can benefit from and advocate for peace. The key topics that were featured included constitution-making, the economic dividends of peace, women in peacebuilding, youth in conflict resolution, arts and culture in peacemaking, a Kurdish resolution process, and regional benefits. The central goal of this activity was to increase the awareness and knowledge among key stakeholders of the mutually beneficial dividends of peace and democracy in Türkiye and the Region.

Interactive Seminars (4 completed): Interactive Seminars, a newly implemented initiative, focused on specific groups from Türkiye and the Region to provide them with the skills necessary to take forward DPI's work and make concrete progress in their respective fields. These workshops empowered actors from key local institutions representing diverse political, socio-economic, and cultural backgrounds, as we believe those directly involved should communicate what they need from peace for it to be sustainable. The groups and individuals we worked with, such as women, youth, and media representatives, have been chosen for their ability to create positive impacts for peace. The central objective of Interactive Workshops was to equip key groups of society with lessons, strategies, and techniques to take concrete action to forward the resolution process through advocacy and communication.

Awareness & Knowledge Sharing Activities (6 completed): DPI's 2023 Awareness and Knowledge Sharing Activities aimed to increase awareness around DPI's work, the desk and field-based research that DPI and its networks of experts produced, and, more generally, the benefits of peace and democratisation. Under this activity, DPI contributed to the knowledge surrounding the Kurdish resolution process, democratisation, conflict resolution, and key topics that border on those issues, such as their relation to the region, economics, politics, and other factors.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

This was achieved in two ways: through DPI internal research and with the assistance of experts and consultants from Türkiye and internationally. Our publications were made available to the public and published free of charge on DPI's website in Turkish and English. Additionally, we undertook social media initiatives to promote the benefits of peace to the broader public and provide education on successful conflict resolution cases.

Assessment meetings were also integral to our Awareness and Knowledge-sharing activities. These meetings informed our research, with authors of Assessment Reports discussing their work and then participating in a Q&A session. These sessions also gave a general assessment of the situation in Türkiye and the Region.

In short, Awareness and Knowledge Sharing Activities comprised our efforts to broaden the basis for peace, encompassing publications (including event summaries), expert research, Türkiye briefs, and Assessment Meetings that informed our research and social media work. These combined activities aimed to increase the communication of lessons learned from activities, highlight the benefits of peace and promote democratisation to the public in Türkiye.

Briefing and Mentoring Activities (7 Assessment Meetings completed and various Briefing and Mentoring Sessions): In 2023, Briefing and Mentoring Activities were vital elements of DPI's work and central to its positive impact on the peace process and conflict resolution in Türkiye. By leveraging DPI's extensive and deeply rooted network, we identified constructive and fruitful discussion topics to support high-level dialogue through private diplomacy. These private one-to-one or small group meetings ensured the sustainability of DPI's impact by building skills and providing practical tools to further the capacity of local and international actors involved in peace processes and the advancement of democracy in Türkiye and the Region. Our briefing sessions included private conversations about the resolution process with key actors, including politicians, policymakers, and political party members.

In a slightly different vein, mentoring sessions provided lessons on conflict resolution's practical aspects to a broader group of high-level stakeholders and civil society actors. These discussions aimed to increase their ability to drive positive and concrete changes. Moreover, this activity helped cement and expand our network, which gave us access to new participants and enhanced participation diversity. Briefing and Mentoring provided space for backchannels among political actors that are needed for peace. This activity aimed to increase key stakeholders' capacity in conflict governance, mediation, human rights, and democratisation and equip them for a potential resolution process.

Charitable Objects

- a) To promote and protect the rights of people in Turkey, the Middle East and North Africa (the "Region") regardless of race, colour, sex, language, religion, political persuasion or other belief or opinion and people elsewhere in the world who have ties to the Region and who are or have been the victims of contraventions of their human rights and the families of such people and to assist them in gaining redress for their suffering and promoting better future protections.
- b) To assist people who have ties to the Region and who are in need, and who are, or have been the victims of contraventions of their human rights and the families of such people in obtaining financial and legal assistance.
- c) To advance education by raising awareness of the situation of people who have ties to the Region throughout the world.
- d) To procure the abolition of torture and other contraventions of human rights of people who have ties to the Region by all lawful means including without limitation providing information and other assistance to states or governments prosecuting torturers and those who conspire with them and to promote peace and democracy.

The Charitable Objects are met through a set of complementary approaches which in 2023:

- Contributed to establishing a structured public dialogue on peace and democracy building.
- Provided opportunities for different parties to draw on comparative studies and analyse various mechanisms used to achieve positive results.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

- Supported a public atmosphere of inclusion and frank, structured discussions whereby different parties share knowledge, ideas, concerns, suggestions and challenges of building and strengthening democracy.
- Strengthened and supported collaboration between academics and civil society policymakers.
- Identified common priorities and developed innovative approaches to participating in and influencing democracy building.
- Promoted and protected human rights regardless of race, colour, sex, language, religion, political persuasion, or other beliefs or opinions.
- Adapted programming swiftly and efficiently for online platforms to continue meeting the objectives during the earthquake situation.

These approaches included activities that empowered direct beneficiaries while helping to positively influence discourse and policy objectives around democracy in Türkiye and the Region. Through this work, DPI contributed to promoting and nurturing democracy, human rights and access to justice. Over the year, DPI brought together a cross-section of participants for activities that empowered individuals and institutions to play a more significant and active role in the decisions that affected their communities. Recognising that strong dialogue and collaboration amongst all sectors of society are necessary for peaceful conflict resolution, DPI conducted activities to promote this dialogue and cooperation. The work aided governments in fulfilling their obligations under international human rights agreements and development plans while ensuring peace and democracy remained on the international agenda.

DPI's complementary approaches included work in 2023 on the following focus areas:

- 1) Small-Group Expertise Sharing
- 2) Broadening Bases of Engagement and Participation
- 3) Assessment, Analysis and Targeted Advice
- 4) International Law and Human Rights Programmes

Focus Area 1. Small-Group Expertise Sharing (International Conflict Resolution Exchanges, Briefings, Mentoring)

This field of work aims to foster collaborative expertise sharing by encouraging participants to focus on shared aspects with other conflicts rather than their differences. This distinctive model establishes an environment where potential solutions can be explored with conflict transformation experts possessing practical experience. It also facilitates the building of bridges between opposing sides of a conflict. This work is carried out through International Conflict Resolution Exchanges, alongside briefing and mentoring sessions. The approach has demonstrated its practicality and effectiveness in creating a space for key actors to achieve long-term, open, and democratic cooperation. Participants are empowered to uncover and establish common reference points, fostering long-term relationship building that often extends beyond the activity. These initiatives have played a crucial role in ensuring decision-makers and the broader public gain access to comparative information and examples of steps towards achieving peace, democracy, and justice in the Region. Decision-makers have been able to access a diverse range of information to inform policy proposals. Participants in DPI activities, including those receiving strategic briefings and mentoring advice, have effectively applied their newfound knowledge by engaging with experts on topical case studies.

International Conflict Resolution Exchanges

The International Conflict Resolution Exchange activities implemented in 2023 were:

- Post Elections in Türkiye: Opportunities and Obstacles for Peace and the Experience of Northern Ireland. 12-14 July 2023, London
- Role of Business in Peacebuilding – 23-25 November 2023, London

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Briefing and Mentoring

Given the private nature of some sessions, recording or post-session monitoring and evaluation forms are not deemed appropriate. Instead, evidence of success indicators is gathered through direct inquiries by DPI staff conducting the meetings, assessing whether stakeholders wish to continue participating in DPI's briefing and mentoring sessions. A comprehensive record has been maintained throughout the project, documenting the topics discussed in sessions and the diverse stakeholders involved. These records demonstrate a wide variety of meetings and sessions held in different parts of Europe and Türkiye, conducted via telecom and online platforms throughout the reporting period.

Overall, discussions with groups focused on the role that they could play in resolving the conflict in Türkiye. Subtopics during these meetings included:

- Possible Resumption of the Peace Process
- Overview of Türkiye's Current Political and Economic Situation and the Peace Process
- Human Rights Challenges in the Region and the European Convention on Human Rights
- Analysis of Iraq and Syria Cases: Briefings and Updates
- Exploring Paths for Reform
- The Business Community's Role in Advancing Peace
- Media's Contribution to the Peace Process
- Engaging Civil Society in Peacebuilding Efforts
- Peace Agendas of Political Parties
- The Kurdish Issue and the impact of the 2023 Elections on Peace Efforts
- Constitution-Making and its Role in Türkiye's Peace Process
- Assessing DPI's Ongoing Work and Implementation Strategy
- Recent foreign policy initiatives by the Turkish government
- Common principles regarding peace making among civil society organisations in Türkiye & Civil societies priorities for peace.
- Role of women in peace-making processes.
- Role of youth in peace-making processes.
- 2024 Municipal Elections

Focus Area 2. Broadening Bases of Engagement and Participation (Peace Tables and Interactive Seminars)

This area of work has established inclusive dialogue platforms, fostering increased participation from all sectors of society in democracy building and conflict resolution. By organising seminars, conferences, and roundtable discussions, civil society groups in Türkiye have actively engaged in high-level conversations about future processes. The inclusive approach ensures the involvement of groups that have long been excluded, including women and minorities, in discussions concerning issues that directly impact their lives. DPI's efforts towards peace and reconciliation have contributed to a broader sense of ownership for long-term, open, and democratic dialogue in the Region. Moreover, these initiatives have created new opportunities for different groups to collaborate more closely. The result is a more comprehensive and diverse support base in Türkiye for democratic processes, marking a positive step towards a more inclusive and participatory society.

Seminars, Conferences, Roundtables

The following events under this category took place in 2023:

- Women in Peace-making: Policymakers, Peacekeepers, Facilitators, and Mediators - 23 March 2023, Ankara
- Political Dynamics in Türkiye Towards the Elections and Opportunities for Peace - 26 April 2023, Online
- Youth's Perspective on Conflict Resolution in Post-Election Türkiye - 8 July 2023, Istanbul

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

- An Inclusive Constitution-Making Process: How can Civil Society Play a Meaningful Role in Constitution-making – 30 September 2023, Ankara
- Türkiye's Search for a New Constitution - 30 September 2023, Ankara
- Arts & Culture in Conflict Resolution – 27 October 2023, Istanbul
- Communication of Peace: Media in Conflict Resolution – 28 October 2023, Istanbul
- Looking Ahead: Where is Türkiye heading? - A Discussion on the Upcoming Local Elections and Opportunities & Obstacles for Conflict Resolution in Türkiye – 14 December 2023, Online

Focus Area 3. Assessment, Analysis and Targeted Advice

Throughout the year, DPI diligently produced a dynamic array of assessments, reports, briefings, and media releases, all aimed at enhancing public awareness of issues impacting peace in the Region. This concerted effort has played a crucial role in deepening understanding of the intricate dynamics within the conflict, while simultaneously sharing potential solutions. The overarching goal is to contribute to a lasting political resolution to the conflict.

DPI's commitment extends beyond public awareness to providing valuable advice. Policymakers, civil society organisations, academics, journalists, researchers, and various institutions working on matters pertinent to peace and democracy in the Region have benefited from DPI's guidance. By keeping international human rights dialogue well-informed and attuned to developments, DPI continues to be a key contributor to the ongoing discourse surrounding peace and democracy in the Region.

DPI's assessment constitutes an ongoing body of work, marked by independent research and evaluation, that critically engages with issues related to democracy building and conflict resolution. In the year 2023, the topics covered in the assessments included:

- Political dynamics ahead of the 2023 General Elections
- Social, political and economic consequences of the earthquake
- Implications of the recent elections on conflict resolution in Türkiye
- Identifying current opportunities for conflict resolution
- Recent developments in Türkiye in relation to the resolution process
- Conflict resolution and constitution making in Türkiye
- The role of women in conflict resolution
- Challenges when negotiating peace
- The role of business in peacebuilding
- Upcoming 2024 local elections and opportunities/obstacles for conflict resolution in Türkiye
- Reconcile with the past during the peacebuilding period.
- Dialogue and mediation to prevent conflict

All of DPI's publications were translated when needed to enhance accessibility and ensure transparency, these publications can be downloaded from www.democraticprogress.org and academia.edu. The list of publications from the year 2023 is provided below:

Assessments and Research in 2023

DPI published 6 works during 2023:

- DPI Peace Table – “Women Voicing Peace” - 06-02-2023
- DPI Peace Table – “Dividends of Peace from a Regional Perspective” – 23-02-2023
- DPI Peace Table – “Youth Voicing Peace” - 24-03-2023
- Building The Pathway to Peace (10 Years of Democratic Progress Institute in Conflict Resolution and Peace Studies) – 01-08-2023
- DPI Annual Report 2022 – 05-09-2023

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

- DPI Peace Table - "Women in Peace-making: Policymakers, Peacekeepers, Facilitators, And Mediators" - 18-12-2023

Eight briefs were distributed in 2023.

Assessment Meetings in 2023:

Assessment meetings play a pivotal role in our Awareness and Knowledge-sharing initiatives, offering a platform for deepening comprehension of assessments. In 2023, DPI held a series of assessments, inviting authors of similarly titled Assessments and Assessment Reports to delve into their work and engage with field experts. These sessions have been instrumental in broadening the dissemination of information and fostering dialogue to evaluate the situation in Türkiye and the Region. Each meeting was complemented by a Q&A session, optimising the impact of DPI's work.

In 2023, the following Assessment Meetings took place:

- The Current Situation in Türkiye: "Political Dynamics in Türkiye Ahead of the 2023 General Elections" DPI Assessment Meeting - 23 January 2023, Online
- The Social, Political, and Economic Implications of the February 6 Earthquakes in Türkiye – 21 February 2023, Online
- An Assessment of the Possible Implications of the Recent Elections in Türkiye on Conflict Resolution – 25 May 2023, London
- The Implications of the 2023 Elections on Conflict Resolution in Türkiye: A Conversation with Türkiye-based DPI COEs – 09 June 2023, Online
- Looking Ahead: Implications of the Elections on Conflict Resolution in Türkiye – 08 July 2023, Istanbul
- How to Build on Common Interests: Current Situation in Türkiye and Opportunities for Conflict Resolution – 25 September 2023, Online
- Recent Developments in Türkiye: A Conflict Resolution Perspective – 9 October 2023, London

Focus Area 4. International Law and Human Rights Programmes

This field of work actively promotes the indivisibility of human rights, advances the rule of law, and defends the rights of some of society's most vulnerable individuals, groups, and minorities. Through these efforts, it stands as a bulwark against future human rights abuses, safeguarding the well-being of upcoming generations. The work encompasses the promotion of the rule of law and human rights in the Region, achieved through litigation, advocacy, and the provision of legal advice to applicants, lawyers, and civil society groups.

To bolster these endeavours, DPI benefits from the advice and support of pro bono lawyers with an international and regional focus, further fortifying its legal activities. This collaborative approach underscores a collective commitment to upholding human rights and fostering a just and equitable environment in the Region.

Evaluation

DPI consistently conducts monitoring and evaluation of its organisational systems, a commitment upheld in the year 2023. The organisation vigilantly monitors the dynamic situation in the Region, engaging in regular discussions with advisers to ensure a comprehensive understanding of any changes that may impact project work. Strategic meetings, Board Meetings and Auditing reviews are also conducted throughout the year to assess impact and deliberate on program execution.

Going forward into 2024, DPI remains committed to implementing its robust monitoring and evaluation framework. This framework serves as the foundation for assessing the impact and scope of our work.

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Our outcomes are meticulously tracked through various M&E tools, including participant surveys that yield both qualitative and quantitative feedback and through social media analyses.

Specifically, for participants engaging with multiple sessions, DPI focuses on tracking the cumulative impact of knowledge exposure. This involves soliciting more in-depth qualitative information to enhance our monitoring efforts. The lessons derived from these insights are then leveraged to enrich and refine our future programming. This comprehensive approach ensures that our initiatives are continually refined, responsive and effectively contribute to our overarching goals.

Voluntary Internship Scheme

The internship programme aims to provide volunteers opportunities to develop skills and gain valuable work experience at the start of their professional career or part-time during university studies. As part of the scheme, DPI continuously seeks ways to offer valuable experiences to all volunteers, such as professional networking opportunities and career development guidance, and actively seeks volunteers' feedback to continuously improve the experience.

DPI continued to work in consultation with prominent universities and scholars throughout 2023. DPI continues to enjoy a relationship with various peacebuilding organisations and universities worldwide whose students and graduates wish to gain practical experience in conflict resolution and non-governmental international relations. DPI internship opportunities include travel to international conferences, paper publication, casework research, programme implementation and operational work, amongst other tasks and experiences.

The following individuals volunteered with DPI as interns in 2023:

Patrice Imazone
Maria Pajaro
Annabel Lunson
Chris Hughes
James Pleace
Nalina Ali
Zoe Moreau
Angus Patterson
Çakıl Güldal
Leena Kashif
Emily Gobet
Eylül Leblebici
Miriam Lo
Viktoria Nagy
Esmâ Karuv
Nabiha Naaz
Pearson Stiller
Manon Daligand
Muskan Mahajan
Sandra Oparah
Giulia Marini Cossetti

Through their donated time, these volunteer interns made invaluable contributions which helped the organisation achieve its goals.

Achievements and Performance

DPI has continued its steadfast commitment to creating and nurturing democratic platforms where realistic solutions are explored. This structured approach to fostering constructive, coherent, and sustainable discussions on Türkiye's democratic initiatives has provided a vital forum for relevant stakeholders to exchange knowledge, ideas, concerns, and challenges amidst the current circumstances. Our targeted efforts have provided avenues for key societal actors to collaborate towards developing solutions, fostering a vibrant human rights culture, and achieving genuine and lasting peace through consistent guidance in conflict resolution.

In 2023, DPI took forward the lessons of the COVID-19 pandemic and used a hybrid system to remain adaptable and transition programming to online platforms when necessary. By employing a blend of online and in-person activities, DPI has successfully met its objectives and indicators outlined in our monitoring and evaluation framework.

DPI's influence has continued to expand and diversify. In 2023, we engaged regularly with political party officials, facilitating discussions on the peace process even during Türkiye's challenging times. Party leaders openly addressed conflict-related issues, linking them to broader societal challenges, thus making conflict resolution a timely and pertinent topic. These meetings garnered significant participation, offering a unique opportunity for dialogue in a diverse context, allowing individuals who typically lack access to high-level politicians, as well as members of the international community to engage with them and each other.

The tangible impact of DPI's initiatives is evident in media coverage and social media engagement during and following our activities. Online events have significantly bolstered our social media presence and public discourse, reflected in increased followers on both our English and Turkish accounts. Moreover, participants actively disseminate information acquired from our activities to their constituencies, supported by DPI's follow-up efforts, including attendance at participant meetings.

DPI's extensive field visits and publication of research papers and reports on thematic topics, along with numerous briefings on ground developments, underscore our commitment to promoting peace and democracy-building. From addressing the roles of women, business, and youth to constitutional issues and freedom of expression, DPI remains at the forefront, working with experts and stakeholders to prepare for a return to the negotiating table and the establishment of democratic structures. Our International Law and Human Rights Program continues to underpin democracy initiatives in the Region.

Despite the deep societal polarisation, especially during the 2023 elections, DPI's unique ability to convene all relevant actors, bolstered by our robust foundation, extensive network, and consistent approach, has enabled us to promote and facilitate dialogue even in the most challenging times. Our work actively champions the participation of marginalised communities and seeks to address the interconnected issues of human rights, peace, and stability.

Financial Review

Review of financial position

The Charity has a deficit for the year of £128,455. Incoming resources for the year totalled £347,623 of which £343,990 relates to grant income. Due to on-going economic and other geopolitical changes on the international stage this has led to reduced availability of grants from governments and governmental organisations. The Charity is continuing to look for new sources of income and to diversify its income base.

As of 31 December 2023, the total reserves stand at £157,777, of which all are unrestricted.

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The Charity also has a reserves policy of maintaining 3-6 months' total expenditure in unrestricted reserves which is approximately £240,000. This will be used if the charity encounters financial difficulties in the future.

The current free reserves of the charity are £157,777 and the Trustee's are taking steps to meet the reserves policy.

Principle funding sources

In 2023, DPI has received funding from several European Governments, including, the Irish Department of Foreign Affairs, the Norwegian Ministry of Foreign Affairs, and the Swiss Federal Department of Foreign Affairs. DPI also received funding from the United Nations Voluntary Fund for Victims of Torture

Restrictions on distribution

The Charity has not issued share capital or debentures, hence there are no Directors' interests required to be stated in the accounts. Upon dissolution or winding up of the Charity, the assets shall be given or transferred to a similar institution having objects similar to the Charity. Each of its members has undertaken to contribute to the Charity a sum not exceeding £1 in the event of it being wound up while they are members or within one year after they cease to be members.

Tax status

The Charity is entitled to exemption from taxation on income and capital gains to the extent that its funds are applied for charitable purposes.

Plans for future periods

Centred on thematic topics and with a thoughtful consideration of regional dimensions, our parallel programmes and activities for 2024 will leverage a distinctive and well-established political analysis. These initiatives aim to facilitate inclusive political dialogue, ultimately fortifying democracy-building measures. The planning process will integrate internal research, along with insights and information from our extensive network, ensuring that our work is not only developed comprehensively but also implemented effectively. This approach is designed to be responsive to the Region's evolving needs.

While online events offer certain advantages, some aspects of our work can only be effectively addressed in face-to-face meetings, or they are better suited to such interactions. Consequently, as we venture into 2024, DPI will prioritise in-person activities wherever feasible while remaining open to online and hybrid approaches as needed. Indeed, in adopting a hybrid approach for 2023, DPI has observed that it seamlessly merges the advantages of online meetings, such as broader access and participation, with the nuanced understanding and trust that arise from face-to-face interactions.

To fortify our extensive network, DPI is committed to expanding collaborations with international experts, organisations, and institutions. We will continue leveraging the expertise of our Council of Experts and the support of our network of international lawyers. The insights gained from research and advice will be integral to our strategic planning, advancing the comprehension of conflict resolution and peacebuilding in our target countries. Our focus remains on enhancing public awareness of issues related to peace in the Region, with specific attention to access to justice, human rights, gender issues, and the regional implications of distinct resolution models. DPI has also identified topics such as economics and constitutional matters as successful and will prioritise them for emphasis in 2024.

Furthermore, DPI is dedicated to diversifying funding sources and cultivating fruitful partnerships with individuals and institutions that align with or reflect DPI's objectives.

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of DPI – Democratic Progress Institute 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 (the United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. 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 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 accounting 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. They 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.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on and signed on their behalf by:



Nicholas Stewart KC, Chair
Trustee

Date: 31 July 2024

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Independent Examiner's Report to the Trustees of DPI - Democratic Progress Institute ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

Responsibilities and Basis of Report

As the trustees of the Charity (and 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 Charity 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 the Charity's accounts 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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters, other than those fully detailed below, have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Material uncertainty related to going concern

We draw attention to note 1.2 which identifies that the Charity's forecasts, as is usual for similar entities, are reliant on external funding by means of donations and grants, some of which are currently unconfirmed. This reliance on unsecured funding indicates that a material uncertainty exists that may cast significant doubt on the Charity's ability to continue as a going concern.

The independent examiner's report is not qualified as sufficient disclosures have been made in these financial statements.

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INDEPENDENT EXAMINER'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

This report is made solely to the Charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for my work or for this report.

Hazra Patel

06 August 2024

Signed:

Dated:

Hazra Patel ACA

Lubbock Fine LLP

Chartered Accountants & Statutory Auditors

Paternoster House

65 St Paul's Churchyard

London

EC4M 8AB

DPI - DEMOCRATIC PROGRESS INSTITUTE
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STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	As restated Total funds 2022 £
Income from:					
Donations and legacies	2	-	343,990	343,990	409,431
Investments	3	2,959	-	2,959	382
Other income	4	674	-	674	1,279
Total income		<u>3,633</u>	<u>343,990</u>	<u>347,623</u>	<u>411,092</u>
Expenditure on:					
Charitable activities	5	132,088	343,990	476,078	537,469
Total expenditure		<u>132,088</u>	<u>343,990</u>	<u>476,078</u>	<u>537,469</u>
Net movement in funds		<u>(128,455)</u>	<u>-</u>	<u>(128,455)</u>	<u>(126,377)</u>
Reconciliation of funds:					
Total funds brought forward		286,232	-	286,232	412,609
Net movement in funds		(128,455)	-	(128,455)	(126,377)
Total funds carried forward		<u>157,777</u>	<u>-</u>	<u>157,777</u>	<u>286,232</u>

The notes on pages 19 to 33 form part of these financial statements.

Unless stated in the relevant notes all income and expenditure related to unrestricted funds.

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Note	2023 £	As restated 2022 £
Fixed assets			
Tangible assets	9	14,731	18,413
		<u>14,731</u>	<u>18,413</u>
Current assets			
Debtors	10	16,602	18,386
Cash at bank and in hand		255,790	344,968
		<u>272,392</u>	<u>363,354</u>
Creditors: amounts falling due within one year	11	(129,346)	(95,535)
Net current assets		<u>143,046</u>	<u>267,819</u>
Total net assets		<u><u>157,777</u></u>	<u><u>286,232</u></u>
Charity funds			
Unrestricted funds	12	157,777	286,232
Total funds		<u><u>157,777</u></u>	<u><u>286,232</u></u>

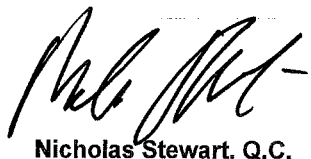
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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 and signed on their behalf by:


Nicholas Stewart, Q.C.

Date: 31 July 2024

The notes on pages 19 to 33 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies

1.1 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.

DPI - Democratic Progress Institute 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.

The financial statements are presented in sterling, which is the functional currency of the charity, and are rounded to the nearest £.

1.2 Going concern

The charity is reliant upon grants from worldwide governments and governmental organisations, as well as from other charitable organisations, to meet its running costs. Due to the recent global economic uncertainties the availability of funding from such organisations has been affected, and the timing of grant awards and receipt of funding has become unpredictable leading to reduced levels of income. The trustees are currently awaiting the outcome of various funding applications however due to the nature of its activities; the majority of the Charity's expenditure is incurred directly on projects and so the Charity is able to control its direct charitable expenditure based on the level of funding that it has received.

After considering forecasts for 2024 and beyond in addition to funding that has already been secured for 2024/25, whilst it is common for a charity similar in nature to be reliant on external funding, these forecasts are heavily reliant on some unconfirmed grants. Whilst the Trustees are of the opinion that either sufficient funding will be obtained or in the absence of which activities can be scaled down, this reliance on unsecured funding indicates that a material uncertainty exists that may cast significant doubt on the Charity's ability to continue as a going concern.

1.3 Company status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

The registered office and principal place of business is 11 Guilford Street, London, WC1N 1DH.

1.4 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 Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies (continued)

1.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

1.6 Income

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

Grant income is recognised upon acceptance of the grant. Where grants specify the period the activities and the costs to which they relate, they are recognised as income over that period as the associated costs which give rise to the entitlement to the income are incurred.

No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Donations are recognised on a receipts basis. Investment income is recognised on an accruals basis. In light of uncertainty as to the recovery of awards of costs in legal cases, these are not reflected until the funds have been remitted to the United Kingdom and the charity can demonstrate that it is entitled to retain the funds.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies (continued)

1.7 Expenditure

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable activity costs are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.8 Interest receivable

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

1.9 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office and computer equipment - 20% straight line

1.10 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating Income and Expenditure Account on a straight line basis over the lease term.

1.11 Debtors

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

1.12 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies (continued)

1.13 Liabilities

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 Charity 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.

1.14 Financial instruments

The Charity 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.

1.15 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2. Income from donations and legacies

	Restricted funds 2023 £	Total funds 2023 £
Grants and associated income	343,990	343,990
	<u>343,990</u>	<u>343,990</u>
	As restated Restricted funds 2022 £	As restated Total funds 2022 £
Grants and associated income	409,431	409,431
	<u>409,431</u>	<u>409,431</u>

The charity is funded by a number of Charitable Trusts, Foundations and European Governments.

Included in the grant income above is £nil (2022: £65,080) from the Department of Foreign Affairs and Trade, Ireland 2020/21 grant.

Included in the grant income above is £27,734 (2022: £34,848) from the Department of Foreign Affairs and Trade, Ireland 2021/22 grant.

Included in the grant income above is £13,173 (2022: £nil) from the Department of Foreign Affairs and Trade, Ireland 2022/23 grant.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

3. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Bank interest receivable	2,959	2,959
	<u>2,959</u>	<u>2,959</u>

	Unrestricted funds 2022 £	Total funds 2022 £
Bank interest receivable	382	382
	<u>382</u>	<u>382</u>

4. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £
Sundry income	674	674
	<u>674</u>	<u>674</u>

	Unrestricted funds 2022 £	Total funds 2022 £
Sundry income	1,279	1,279
	<u>1,279</u>	<u>1,279</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Strategic Human Rights Litigation, Advocacy and Monitoring	32,288	78,133	110,421
Small Group Expertise Sharing	35,224	93,531	128,755
Research, Assessment and Targeted Advice	32,288	75,142	107,430
Broadening Bases of Engagement and Participation	32,288	97,184	129,472
	<u>132,088</u>	<u>343,990</u>	<u>476,078</u>

	As restated Unrestricted funds 2022 £	As restated Restricted funds 2022 £	As restated Total 2022 £
Strategic Human Rights Litigation, Advocacy and Monitoring	-	-	-
Small Group Expertise Sharing	45,535	145,767	191,302
Research, Assessment and Targeted Advice	37,220	107,285	144,505
Broadening Bases of Engagement and Participation	37,218	156,380	193,598
Audit Fees	8,064	-	8,064
	<u>128,037</u>	<u>409,432</u>	<u>537,469</u>

Refer to note 17 for details of the prior year adjustment.

Summary by expenditure type

	Staff costs 2023 £	Other costs 2023 £	Total 2023 £
Strategic Human Rights Litigation, Advocacy and Monitoring	58,684	51,737	110,421
Small Group Expertise Sharing	58,684	70,071	128,755
Research, Assessment and Targeted Advice	58,684	48,746	107,430
Broadening Bases of Engagement and Participation	58,684	70,788	129,472
	<u>234,736</u>	<u>241,342</u>	<u>476,078</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

5. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type (continued)

	As restated Staff costs 2022 £	As restated Other costs 2022 £	As restated Total 2022 £
Strategic Human Rights Litigation, Advocacy and Monitoring	-	-	-
Small Group Expertise Sharing	86,159	105,143	191,302
Research, Assessment and Targeted Advice	86,159	58,346	144,505
Broadening Bases of Engagement and Participation	86,160	107,438	193,598
Audit Fees	-	8,064	8,064
	<u>258,478</u>	<u>278,991</u>	<u>537,469</u>

Refer to note 17 for details of the prior year adjustment.

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Strategic Human Rights Litigation, Advocacy and Monitoring	80,676	29,745	110,421
Small Group Expertise Sharing	99,010	29,745	128,755
Research, Assessment and Targeted Advice	77,685	29,745	107,430
Broadening Bases of Engagement and Participation	99,727	29,745	129,472
Total 2023	<u>357,098</u>	<u>118,980</u>	<u>476,078</u>

Included within support costs are premises costs of £83,595 (2022 - £66,975), general office expenses of £22,764 (2022 - £31,154) and professional fees of £12,617 (2022 - £16,818).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Analysis of expenditure by activities (continued)

	As restated Activities undertaken directly 2022 £	As restated Support costs 2022 £	As restated Total funds 2022 £
Strategic Human Rights Litigation, Advocacy and Monitoring	-	-	-
Small Group Expertise Sharing	152,986	38,316	191,302
Research, Assessment and Targeted Advice	106,189	38,316	144,505
Broadening Bases of Engagement and Participation	155,282	38,316	193,598
Audit Fees	8,064	-	8,064
Total 2022 as restated	422,521	114,948	537,469

Refer to note 17 for details of the prior year adjustment.

7. Auditors/Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts (governance)	-	8,064
Fees payable to the Charity's independent examiner in respect of:		
Independent examination of the Charity's annual accounts (governance)	4,200	-
All assurance services not included above	4,800	-

8. Staff costs

	2023 £	As restated 2022 £
Wages and salaries	210,699	229,565
Social security costs	20,754	24,095
Contribution to defined contribution pension schemes	3,283	4,818
	234,736	258,478

Key management personnel remuneration for the year totalled £92,688 (2022 - £93,122).

Refer to note 17 for details of the prior year adjustment.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

8. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2023	2022
	No.	No.
Average number of employees	6	7

No employee received remuneration amounting to more than £60,000 in either year.

For the purposes of the Department of Foreign Affairs and Trade, Ireland grant, one employee (2022 - one) received total remuneration of between €60,000 (£48,240) and €70,000 (£56,280).

During the current or prior year no Trustee received remuneration or other benefits. Details of reimbursement of expenses to trustees is included in note 16.

9. Tangible fixed assets

	Office and computer equipment £
Cost or valuation	
At 1 January 2023	57,278
At 31 December 2023	<u>57,278</u>
Depreciation	
At 1 January 2023	38,865
Charge for the year	3,682
At 31 December 2023	<u>42,547</u>
Net book value	
At 31 December 2023	<u>14,731</u>
At 31 December 2022	<u>18,413</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

10. Debtors

	2023	As restated
	£	2022
		£
Due within one year		
Other debtors	14,495	16,780
Prepayments and accrued income	2,107	1,606
	<u>16,602</u>	<u>18,386</u>
	<u><u>16,602</u></u>	<u><u>18,386</u></u>

Refer to note 17 for details of the prior year adjustment.

11. Creditors: Amounts falling due within one year

	2023	As restated
	£	2022
		£
Trade creditors	43,095	40,496
Other creditors	3,370	167
Accruals and deferred income	82,881	54,872
	<u>129,346</u>	<u>95,535</u>
	<u><u>129,346</u></u>	<u><u>95,535</u></u>

Refer to note 17 for details of the prior year adjustment.

	2023	2022
	£	£
Deferred income		
Deferred income at 1 January 2023	27,734	82,117
Resources deferred during the year	51,177	27,734
Amounts released from previous periods	(27,734)	(82,117)
	<u>51,177</u>	<u>27,734</u>
	<u><u>51,177</u></u>	<u><u>27,734</u></u>

The deferred income balance is in relation to restricted grant income received during the year which has been set aside for projects in 2024. Included within deferred income is £51,177 (2022 - £27,734) received from Department of Foreign Affairs and Trade, Ireland during the year.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

12. Statement of funds

Statement of funds - current year

	As restated Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
General Funds	286,232	3,633	(132,088)	157,777
Restricted funds				
Strategic Human Rights, Litigation, Advocacy and Monitoring	-	78,133	(78,133)	-
Small Group Expertise Sharing	-	93,531	(93,531)	-
Research, Assessment and Targeted Advice	-	75,142	(75,142)	-
Broadening Bases of Engagement and Participation	-	97,184	(97,184)	-
	-	343,990	(343,990)	-
Total of funds	286,232	347,623	(476,078)	157,777

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

12. Statement of funds (continued)

Statement of funds - prior year

	As restated Balance at 1 January 2022 £	As restated Income £	As restated Expenditure £	As restated Balance at 31 December 2022 £
Unrestricted funds				
General Funds	412,609	1,660	(128,037)	286,232
Restricted funds				
Strategic Human Rights, Litigation, Advocacy and Monitoring	-	-	-	-
Small Group Expertise Sharing	-	145,767	(145,767)	-
Research, Assessment and Targeted Advice	-	107,285	(107,285)	-
Broadening Bases of Engagement and Participation	-	156,380	(156,380)	-
	-	409,432	(409,432)	-
Total of funds	412,609	411,092	(537,469)	286,232

Restricted funds

Restricted projects are funded by a number of Charitable Trusts, Foundations and European governments.

Strategic Human Rights Litigation, Advocacy and Monitoring activities include assistance of victims of torture and ill treatment, promoting of human rights for everybody who lives in the Kurdish regions and elsewhere, training and seminars to educate local lawyers and to prepare cases for submission to the ECHR.

Small Group Expertise Sharing activities include comparative study visits, briefings and mentoring for key stakeholders.

Research, Assessment and Targeted Advice activities are carried out to assist with other charitable activities.

Broadening Bases of Engagement and Participation activities include seminars, conferences and roundtables aimed at key stakeholders and influencers in the solution process in Turkey.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	14,731	14,731
Current assets	272,392	272,392
Creditors due within one year	(129,346)	(129,346)
Total	<u>157,777</u>	<u>157,777</u>

Analysis of net assets between funds - prior year

	As restated Unrestricted funds 2022 £	As restated Total Funds 2022 £
Tangible fixed assets	18,413	18,413
Current assets	363,354	363,354
Creditors due within one year	(95,535)	(95,535)
Total	<u>286,232</u>	<u>286,232</u>

Refer to note 17 for details of the prior year adjustment.

14. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £3,283 (2022 - £4,818). Contributions totalling £827 (2022 - £697) were payable to the fund at the balance sheet date and are included in creditors.

DPI - DEMOCRATIC PROGRESS INSTITUTE
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

15. Operating lease commitments

At 31 December 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Not later than 1 year	76,500	76,500
Later than 1 year and not later than 5 years	76,500	153,000
	<u>153,000</u>	<u>229,500</u>

The total lease payments recognised as an expense during the year were £74,050 (2022 - £74,050).

16. Related party transactions

During the year expenditure totalling £222 (2022 - £nil) was reimbursed to one (2022 - none) trustee.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

17. Prior year adjustments

Funds incorrectly recognised as cash at bank

A prior year adjustment has been made to reclassify a balance that was incorrectly included within bank as at 31 December 2022 to correctly show this as unrestricted funds.

The total impact of the adjustment is to increase unrestricted funds by £19,687 and reduce cash at bank by £19,687 as at 31 December 2022.

Opening Balances

A prior year adjustment has been made to correct the opening position for the year ended 31 December 2022 in the comparative column.

The total impact of the adjustment is to reduce debtors by £118, increase creditors by £30,284 and increase opening unrestricted funds by £30,165 as at 31 December 2022.

Rent free accrual

A prior year adjustment has been made to recognise the rent free accrual on the office lease held.

The total impact of the adjustment is to reduce creditors by £4,692 and reduce the deficit for the year ended 31 December 2022 by £4,692.

Deferred Income

A prior year adjustment has been made to correct the deferred income position as at 31 December 2022.

The total impact of the adjustment is to increase creditors by £8,315 and increase the deficit for the year ended 31 December 2022 by £8,315.

Holiday Pay accrual

A prior year adjustment has been made to recognise the holiday pay accrual as at 31 December 2022.

The total impact of the adjustment is to increase creditors by £1,206 and increase the deficit for the year ended 31 December 2022 by £1,206.

Overall impact

The overall impact of the prior year adjustments made is a reduction in debtors of £118, a reduction in creditors of £25,455 a reduction in cash at bank of £19,687, an increase in unrestricted funds of £5,649 and an increase in the deficit for the year of £4,829.

DPI - DEMOCRATIC PROGRESS INSTITUTE

England & Wales - Charity number 1037236

Accounts

Registered number: 2922108
Charity number: 1037236

DPI - DEMOCRATIC PROGRESSINSTITUTE
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

DPI - DEMOCRATIC PROGRESSINSTITUTE
(A Company Limited by Guarantee)

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DPI - DEMOCRATIC PROGRESSINSTITUTE
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees	Nicholas Stewart, Q.C., Chair Arild Humlen, Treasurer Priscilla Hayner Jacqueline Muirhead (Resigned 17 th Feb 23) Antonia Potter Prentice Catherine Woollard Owen Bowcott (Appointed 17 th Feb 23)
Company registered number	2922108
Charity registered number	1037236
Registered office	11 Guilford Street London WC1N 1DH
Chief executive officer	Kerim Yildiz
Independent auditors	Mills Hendy Audit Limited t/a Rise Audit Chartered Accountants & Statutory Auditors Unit 2 Beverley court 26 Elmtree Road Teddington Middlesex TW11 8ST
Bankers	Barclays Bank plc 27 Regent Street London W1 4UB

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees (who are also directors of the charity for the purposes of the Companies Acts) present their annual report together with the audited financial statements of DPI – Democratic Progress Institute (the Charity) for the year ended 31 December 2022.

The Trustees confirm that the Annual Report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Reference and administrative details

Reference and administrative details are shown in the schedule of members of the Board and professional advisers on page 1 of the financial statements.

The Board of Directors

The Board that served DPI in 2022 comprised the individuals listed below:

Nicholas Stewart, K.C. (Chair)

Antonia Potter Prentice (Secretary)

Priscilla Hayner

Arild Humlen (Treasurer)

Jacki Muirhead Resigned 17th Feb 23

Catherine Woollard

Owen Bowcott Appointed 17th Feb 23

Structure, governance and management

DPI is registered as a charitable company limited by guarantee and is governed by a Board of Directors. Members of the Board aim to meet once per calendar year but usually exceed this number meeting three or more times. In 2022, three board meetings took place during the months of March, June and November. On March 31st to the 1st of April, the first board meeting of the year took place in Dublin and a further two meetings were held in person at the London Office. Board members are elected or co-opted under the terms of the Articles of Association. All members retire at each Annual General Meeting and are eligible for re-election at that time. The Board of Directors are the Trustees of DPI, and overall responsibility for the management of DPI rests with this Board. Arrangements for setting pay and remuneration of key management personnel are decided by the Board and the general policy is to increase staff remuneration to compensate for inflation plus a small incentive increase across the board. Additionally, DPI works with a network of experts and expert bodies which provide advice on the direction and content of the organisation's activities and projects. Members of our Council of Experts provided advice on areas of human rights, constitutional law, transitional justice and truth commissions, international humanitarian law, mediation and conflict resolution. The Council

**DPI - DEMOCRATIC PROGRESSINSTITUTE
(A Company Limited by Guarantee)**

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

currently comprises:

Council of Experts

Bertie Ahern

Dermot Ahern

Professor Naomi Roht-Arriaza

Ali Bayramođlu

Professor Christine Bell

Prof. Dr. Mehmet Asutay

Cengiz andar

Oral alıřlar

Andy Carl

Dr. Vahap Cořkun

Ayřegöl Dođan

Vegard Ellefsen

Professor Dr. Fazıl Hüsnü Erdem

Salomon Lerner Febres

Martin Griffiths

Dr. Edel Hughes

David Gorman

Mervyn Frost

Professor Ahmet İnel

Kezban Hatemi

Aleka Kessler

Avila Kilmurray

Bejan Matur

Kadir İnanır

Ram Manikkalingam

Professor Monica McWilliams

Hanne Melfald

Roelf Meyer

Mark Muller

Mehmet Avni Özgürel

Professor John Packer

Dr Mehmet Ufuk Uras

Jonathan Powell

Rajesh Rai

Sir David Reddaway

Sir Kieran Prendergast

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Professor Dr Sevtap Yokuş

DPI's Network

DPI's main focus continues to be Turkey with its wider network constantly expanding through to the Middle East and North Africa through developing relationships and partnerships with local contacts, organisations and expert bodies.

DPI engages with and consults this wider network, including the DPI's Council of Experts, regarding the direction, context and activities. DPI uses the following sources to expand its network:

1. Membership with the European Peacebuilding Liaison Office (EPLO) in Brussels which provides the opportunity to interact with a variety of international civil society organisations.
2. Experts, scholars and universities in the region who provide access to the latest information about the Region
3. Turkey Democracy Platform which comprises prominent jurists, entrepreneurs, academics, journalists and other civil society representatives and provides another forum for cooperation and for DPI's work to be disseminated at the highest level.
4. Bar associations and human rights organisations both in the Region and worldwide.
5. Universities in the UK, Europe and Turkey.

The consultation and collaboration with this wider network have enhanced our capacity to reach an even wider audience, providing valuable insight and information. DPI will continue to seek out new relationships and partnerships which improve the organisation's access to first-hand accounts and on-the-ground information relevant to trends and casework.

Risk Management

The risks to which DPI is exposed, under DPI's aims and objectives, are regularly monitored by the council of experts and DPI's wider network. DPI continues to implement a risk assessment framework which includes an assessment policy relating to planning stages, travel and implementation of our activities and proposes alternative options should any of the anticipated risks arise. Given the everchanging dynamics in the Region, it is important to continually assess the associated risks in terms of understanding local dynamics and trends of all our activities. Desk-based research and face to face evaluation, as well as following a range of sources, contribute to this process.

DPI monitors the situation on the ground and any risks are individually addressed and identified through quarterly strategy meetings and ongoing consultations with staff, experts and key contacts with extensive knowledge of the developments taking place in the Region. The Trustees are committed to regular monitoring and evaluation of organisational risk assessment and are satisfied that efficient and effective systems are in place to mitigate exposure to major risks. DPI continued to effectively mitigate risks associated with the COVID-19 pandemic throughout 2022. Earlier in the pandemic, DPI had swiftly created an adapted programme model for online platforms to continue activities and to meet programme objectives, and throughout 2022 the organisation carried out online, in-person and hybrid activities in line with the COVID situation at hand at any given moment.

Extensive risk assessment was carried out of DPI premises and guidance provided to staff on how to manage risks in the DPI premises. Moving into 2023, to implement a full activity plan in the most effective way DPI will continue to implement a hybrid approach, which seeks to combine the benefits accrued from online meetings, such as greater access and participation, with the gains in understanding and trust born from face-to-face interactions. The hybrid approach will be particularly beneficial during multi-speaker events, where different speakers (and participants) can attend events from locations in different cities and countries. Additionally, online platforms will be utilised for sharing materials before and after, and co-ordinating follow-up meetings, which will be highly beneficial to the project and overall mission of DPI.

Objectives and Activities

Theoretical Framework: DPI's work is underpinned by the Elite Theory model of sociological theory concerning social change. This theory proposes that change can be enacted by targeting those in society who hold positions of power and influencing their positions on a matter (here, democracy and an eventual resolution process). DPI's work is further supported by the proximity principle, which highlights how repeated interactions build relationships. DPI endeavours to reach a broad crosssection of participants whose power lies in traditional political or parliamentary positions alongside those influential in journalism, the media, the arts, academia, business and civil society. Balanced with this broad approach is the reunion of particular individuals, including "core group" streams, where evidence indicates that repeated exposure compounds relationship building, here with the anticipated aim of increased interest in coalition building and collaborative thinking.

Projects address conflict resolution through the advancement of human rights, peace and democracy building. This is carried out by creating a platform for participants to meet experts and to draw on comparative studies to analyse and extract lessons from mechanisms used to achieve sustainable peace elsewhere. The work supports the development of a pluralistic political arena capable of generating consensus and ownership over work on key issues surrounding a democratic solution at the political and the local level. Activities are aimed at finding sustainable solutions with the involvement and participation of every level of society, from grassroots organisations to the highest levels of leadership.

DPI's Theory of Change highlights how DPI's way of working and actions fundamentally contribute to two specific changes. The first is preparing the actors, which ensures that constructive dialogue is taking place between different political parties and political party leaders. DPI recognises that without the maintenance of crucial dialogue between different parties with differing ideologies, the peace process in Turkey will continue to be stalled. Enhancing these dialogue platforms allows for common goals and advantages to be discussed and addressed. To support this, DPI also ensure that all policy makers have access to evidence of the benefits of peace, ensuring that discussions based not only on theory but also on real-life achievements and advancements. DPI also promotes inclusive dialogue between European governments and the political parties in Turkey, to encourage democratic progress.

Public Benefit

DPI refers to the Charity Commission's general guidance on public benefit when reviewing the organisation's aims and objectives and in the planning of future activities.

DPI aims to create an atmosphere whereby different parties share knowledge, ideas, concerns and suggestions regarding challenges to peace and democracy in Turkey and the region. Our work focuses on providing expertise combining research and practical approaches to broaden bases for wider public involvement in promoting peace and democracy building.

Activities in 2022:

International Conflict Resolution Exchanges (ICREs) (4 completed) : 'Comparative Study Visits', the ICREs in 2022 brought together key participants in the resolution process in a country currently or previously engaged in conflict resolution and democratic transformation processes. They sometimes also occurred as "reverse" events, bringing experts to Turkey with first-hand experience with different international case studies. They facilitate comparative learning and constructive interaction between participants and provide valuable insights for participants from Turkey into how peace processes have unfolded in other jurisdictions. This ties into the overall objective of expanded dialogue amongst diversified participants by providing further platforms for a possible solution to be formed. Publicity from comparative study visits further creates greater opportunities for dialogue and debate in Turkey as a result of the activities.

Peace Table discussions (8 completed): Building on the success of the past, inclusive roundtable meetings were held throughout 2022, to discuss the way forward for a peace process in Turkey. Roundtable meetings moved beyond DPI's usual roundtable template from previous years, as they included a combination of discussion roundtables, expert led participatory workshops, group exercises and training programmes designed to target aspects of solving the Kurdish issue, the aim being to collaboratively produce concrete evidence that the path to peace in Turkey is being worked on. Programmes were designed to allow for creative, critically informed engagement on questions related to a long-term resolution to the conflict in Turkey. Roundtable meetings were held with all stakeholder groups including cross-cutting core groups, for example bringing the youth group together with the women's group to explore what they can learn from each other.

Interactive Seminars (2 completed): Interactive Seminars were a new programme component implemented by DPI in 2022 and were held with key civil society actors who can create ripple effects and drive progress in Turkey. The seminars provided participants with skills to operationalise lessons learnt in DPI's activities, enabling them to continue promoting the dialogue and make tangible steps forward in the peace process. We worked with expert convenors to design the separate modules, in collaboration with the DPI team, with clear and explicit objectives and actions for progress. The Interactive Seminars as a programme component respond to the fact that various groups who were traditionally excluded from political conversations in Turkey are now increasingly interested and invested in working towards peace. This is a new element in peace talks which has not been seen in

Turkey before, and one which is expected to be extremely positive for overall conflict resolution.

Research and Publications (11 completed): Assessment papers draw on a combination of desk and field-based research and evaluative consultations with key actors and experts on the ground and internationally. These assessments focus on the complex dynamics at work in Turkey's political arena in addition to areas concerning peace and democracy-building and conflict resolution. This work complements and feeds into our other activities by contributing to a thorough mapping of the greatest needs and dynamics currently present on the ground. Many of our assessment papers are published and made available to the public, extending the reach of our analysis and contributing to building a public interest in democracy and peacebuilding. Where appropriate, assessments are also shared publicly through DPI's website. On occasion, the reports are also presented and discussed at small assessment meetings in which the author of the assessment meets with invited guests from policy, academic and NGO circles with an interest in or working on Turkey. DPI also prepares and shares private written briefings on the situation in the region to its contacts where appropriate.

Briefing and Mentoring Sessions (15 completed): These sessions led by DPI and international experts throughout 2022 period were held with key Turkish actors, experts and institutions, to allow for more focused guidance on the technical details of conflict resolution and private diplomacy. They specifically allow participants (such as parliamentary chairs, government advisers, policymakers, civil society and media figures) access to experts such as policy advisers, mediators and advisers from international peace lessons learnt on the practical aspects of conflict resolution. These sessions also seek to ensure that the impact of DPI is sustainable by building skills and providing practical tools to further the capacity of local and international actors involved in the process in Turkey. Additionally, the sessions include access to experts and follow-up support to stakeholders who have attended DPI activities, to help ensure that they are sufficiently equipped to take the learning further.

Charitable Objects

- a) To promote and protect the rights of people in Turkey, the Middle East and North Africa (the "Region") regardless of race, colour, sex, language, religion, political persuasion or other belief or opinion and people elsewhere in the world who have ties to the Region and who are or have been the victims of contraventions of their human rights and the families of such people and to assist them in gaining redress for their suffering and promoting better future protections.
- b) To assist people who have ties to the Region and who are in need, and who are, or have been the victims of contraventions of their human rights and the families of such people in obtaining financial and legal assistance.
- c) To advance education by raising awareness of the situation of people who have ties to the Region throughout the world.
- d) To procure the abolition of torture and other contraventions of human rights of people who have ties to the Region by all lawful means including without limitation providing information and

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FOR THE YEAR ENDED 31 DECEMBER 2022

other assistance to states or governments prosecuting torturers and those who conspire with them and to promote peace and democracy.

The Charitable Objectives are met through a set of complementary approaches which in 2022:

- Contributed to the establishment of a structured public dialogue on peace and democracy building.
- Provided opportunities for different parties to draw on comparative studies, analyse and compare various mechanisms used to achieve positive results.
- Supported a public atmosphere of inclusion and frank, structured discussions whereby different parties share knowledge, ideas, concerns, suggestions and challenges of building and strengthening democracy.
- Strengthened and supported collaboration between academics, civil society policymakers.
- Identified common priorities and developed innovative approaches to participating in and influencing democracy building.
- Promoted and protected human rights regardless of race, colour, sex, language, religion, political persuasion or other belief or opinion.
- Adapted programming swiftly and efficiently for online platforms to continue to meet the objectives during the global pandemic.

These approaches included activities which empowered direct beneficiaries while helping to positively influence discourse and policy objectives around democracy in Turkey and the Region. Through this work, DPI contributed to the promotion and nurturing of democracy, human rights and access to justice. Over the year, DPI brought together a cross-section of participants for activities which empowered individuals and institutions to play a more significant and active role in the decisions that affect their communities. Recognising that strong dialogue and collaboration amongst all sectors of society are necessary to progress towards peaceful conflict resolution, DPI conducted activities to promote this dialogue and cooperation. The work aided governments to fulfil their obligations under international human rights agreements and development plans, while ensuring peace and democracy remain on the international agenda.

DPI's complementary approaches included work in 2022 on the following:

Focus Areas:

- 1) Small-Group Expertise Sharing
- 2) Broadening Bases of Engagement and Participation
- 3) Assessment, Analysis and Targeted Advice
- 4) International Law and Human Rights Programmes

Focus Area 1. Small-Group Expertise Sharing (International Conflict Resolution Exchanges, Briefings, Mentoring)

This area of work aims to facilitate collaborative expertise sharing by encouraging participants to focus attention on commonalities with other conflicts, rather than their differences. This unique model helps

establish an environment in which potential solutions can be explored with conflict transformation experts who have practical experience, and in which bridges are built between different sides of a conflict. This work is conducted through International Conflict Resolution Exchanges, as well as briefing and mentoring sessions. It has proven to be a practical and effective tool for creating a space for key actors to achieve long-term, open and democratic cooperation. This approach allows participants to discover and create common points of reference, leading to long term relationship building, which often continues beyond the activity. These activities helped ensure that decisionmakers and the wider public were able to access comparative information and examples of steps to achieve peace, democracy and justice in the Region. Decision-makers were able to access a diverse range of information to inform policy proposals. Participants in DPI activities included those receiving strategic briefings and mentoring advice from DPI, who were able to put their new knowledge into practice engaging with experts on topical case studies.

International Conflict Resolution Exchanges

The International Conflict Resolution Exchange activities implemented in 2022 were:

- Shared Economic Interest as a Basis for Peace, Diyarbakir. 21-23 April.
- Mapping Dividends of Peace in Turkey: 'Dividends of Peace from a Regional Perspective', Van. 9-31 July 2022.
- Art and Culture in Conflict Resolution, Dublin & Belfast. 9t May 2022.
- Shared Economic Interests as a Basis For Peace' In collaboration with Diyarbakir Chambers of commerce and Industry. 29-31 July 2022

Briefing and Mentoring

The aim of DPI's Briefing and Mentoring meetings is to support high-level dialogue through private diplomacy and targeted advice by creating space in which key actors, experts and institutions within Turkey may come together to discuss a wide range of issues pertaining to the resolution process. These sessions specifically allow participants (such as parliamentary chairs, government advisers, policymakers, civil society and media figures) access to experts, such as mediators and advisers from international peace processes and parties to international peace agreements, with whom they can exchange experiences and lessons learnt on the practical aspects of conflict resolution. The sessions are directed towards creating policy makers, officials, parties and conditions conducive to resuming and establishing a robust and comprehensive peace process. This effective work has been impactful in keeping open channels and dialogue concerning the resolution process in Turkey. Furthermore, the information discussed in these sessions can contribute to the production of private briefings which are disseminated to a limited audience. Due to the private nature of some of these sessions, it is not deemed appropriate to record sessions or to ask stakeholders to complete monitoring and evaluation forms post sessions. Therefore, evidence of the success of the indicators for this outcome was gathered by direct inquiries by the DPI staff conducting the meetings as to whether the stakeholders wanted to continue to participate in DPI's briefing and mentoring sessions. Throughout the project, a record has been kept of the topics discussed in sessions and the type of stakeholders involved. The

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

record shows a wide variety of meetings and sessions held during the reporting period in different parts of Europe and Turkey, via telecom and through online platforms.

Overall, discussions with groups focused on the role that they could play in resolving the conflict in Turkey. Subtopics during these meetings included:

- The Peace Process and Current Political and Economic Situation in Turkey.
- Legal bases for peace and constitution making in polarized societies.
- Briefings on the cases of Iraq and Syria.
- Discussions about the implications of the new Biden administration in the USA.
- Implications of the Biden government in the region and Turkey.
- Common principles regarding peace making among civil society organizations in Turkey & Civil societies priorities for peace.
- The effects of the ongoing armed conflict and the resolution process.
- Potential avenues for reform to achieve peace.
- Current government policy and human rights action plans.
- The role of business in the peace process The role of media in conflict resolution.
- How to promote dialogue during the continued COVID-19 pandemic.
- Role of women in peace making.
- Role of youth in peace making.
- Digital technologies role in conflict resolution.

Focus Area 2. Broadening Bases of Engagement and Participation (Peace Tables and Interactive Seminars)

This area of work provided inclusive platforms for dialogue and increased participation of all sectors of society in democracy building, broadening the bases of support in Turkey for democratic processes. Through seminars, conferences and roundtables civil society groups in Turkey participated effectively at the centre of high-level discussions on future processes. The inclusive approach ensured that peripheral groups, such as women and minorities, were included in conversations about issues that directly affect their lives. DPI's work towards peace and reconciliation has resulted in a wider sense of ownership for long-term, open and democratic dialogue in the region and has brought about new opportunities for these groups to work more closely together.

Seminars, Conferences, Roundtables

The following events under this category took place in 2022:

- Online constitution making in polarized societies, online. 14 Jan 2022.
- Conflict Resolution and constitution making series:
 - o Incrementalist constitution making series in polarized societies. 21 February 2022.
 - o Peace and counterbalancing the ruling power in Istanbul Turkey. 28 June
 - o Constitutional priorities and confidence building steps, Istanbul. 24 September.
- Women Voicing Peace, Istanbul. 5 March 2022.
- Political Dynamics in Turkey towards the 2023 General Elections with Turkey-Based COE's. online. 22 August 2022.

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- Youth and Civil society with Monica McWilliams. Istanbul. 17 October.
- Women Voicing Peace, Diyarbakir. 19 October.

Focus Area 3. Assessment, Analysis and Targeted Advice

Throughout the year, DPI produced a dynamic range of assessments, reports, briefings and media releases which aimed to increase the public's awareness of issues affecting peace in the Region. Through this area of work we have strengthened knowledge of the complex dynamics at work in the conflict and have shared potential solutions with the aim that it will contribute to a long-lasting political resolution to the conflict.

DPI continued to provide advice to policymakers, civil society organizations, academics, journalists, researchers and other individuals and institutions working on issues relevant to peace and democracy in the Region, helping to keep international human rights dialogue informed and abreast of developments.

DPI's assessment comprises an ongoing body of work. The research and evaluation conducted are independent and critically engaged with a suite of issues related to democracy building and conflict resolution. In 2022 the topics of assessments included:

- New political parties, the Kurdish issue.
- The role of the opposition in peace processes.
- The business of peace, the impact of Covid-19 on peace.
- The EU and conflict transformation processes.
- Dynamics of the Table of Six (main opposition bloc) and the common Presidential candidate.
- Political parties' peace agenda as we approach general and Presidential elections and well as the 100th-year anniversary of the Republic.
- The economy and the possible economic implications of peace in Turkey (dividends of peace).
- Addressing the Kurdish issue as a way to normalise domestic and foreign policy.
- Kurds' kingmaker position.
- Constitution writing as a conflict resolution tool (following discussions initiated by the president over the constitution).

All of DPI's publications were translated where appropriate. To enhance accessibility and ensure transparency, publications are available to be downloaded from www.democraticprogress.org and on academia.edu. Publications from 2022 are listed below:

Assessments and Research in 2022

Assessment and Research Papers

- Conflict Resolution and Constitution Making (14-01-2022)
- DPI Roundtable: Digital Citizenship in Turkey The Idea of Peace (08-02-2022)
- DPI Comparative Study Visit 'Peace Dividends: Beyond National Borders' (23-02-2022)
- DPI Comparative Study Visit 'Reconsidering the Role of Media in (01-03-2022)
- Conflict Resolution' DPI Comparative Study Visit – 'Civil Society's Priorities for Peace' (22-03-2022)
- DPI Roundtable – 'Women Voicing Peace' (05-07-2022)

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- DPI Roundtable – ‘Shared Economic Interests as the Base for Peace ‘ (19-07-2022)
- DPI Roundtable – ‘ Incrementalist Constitution Making in a Polarized Society- the Turkish Case’ (12-08-2022)
- Digital Technologies and Conflict Resolution (02-09-2022)

- The Art of Resolution: The Role of Culture and the Arts in Conflict Transformation –Dr Edel Hughes (16-11-2022)

Four briefs were distributed in 2022.

Assessment Meetings in 2022:

To provide a platform for further understanding of assessments DPI held a series of assessment meetings and evaluated its work in Turkey between 13 and 20 November. Inviting the authors to present their work and interact with experts in the field. These meetings have served the function of further disseminating information and creating space for evaluating the current situation in Turkey. All meetings were followed by a question-and-answer session with the speakers. These meetings further contributed to DPI’s strategizing for the next quarter and helped to maximize the impact of DPI’s work. In 2022, the following Assessment Meetings took place:

- DPI Assessment Meeting with Nagehan Alci & Bertie Ahern, 25 January 2022.
- DPI Assessment Meeting with Nego Team in Brussels, 27 January 2022.
- DPI Assessment Meeting with Mehmet Kaya, 28 January 2022.
- DPI Assessment Meeting ‘The Current Situation in Turkey’ Dublin, 1 – 3 February 2022.
- DPI Assessment Meeting ‘The Current Situation in Turkey’, 14 March 2022, London.
- DPI Assessment Meeting ‘Mapping a Cultural Repertoire of Peace in Turkey’, 28 - 31 March 2022, London & Dublin.
- Assessment Meeting with Cansu Çamlıbel, 27 Ma, 2022.
- Current Situation in Turkey in the Context of Conflict Resolution Online Assessment Meeting 30 June 2022.

Focus Area 4. International Law and Human Rights Programmes

This area of work promotes the indivisibility of human rights, advances the rule of law and defends the rights of some of society’s most vulnerable individuals, groups and minorities, thereby safeguarding future generations from further human rights abuses. This work includes the promotion of the rule of law and human rights in the Region through litigation, advocacy and the provision of legal advice to applicants, lawyers and civil society groups. DPI receives the advice and support of international and regionally based pro bono lawyers for its legal activities.

Evaluation

DPI conducts regular monitoring and evaluation of its systems as an organisation and continued to do so in 2022. DPI closely monitors the situation in the Region and discusses with its advisers to ensure that it is fully aware of all changes which may impact the work of the project. DPI also conducts strategic meetings throughout the year to assess the impact and discuss how programmes will be carried out, as well as Board Meetings and Auditing reviews. DPI held Strategy and M&E meetings

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each quarter of 2022 to discuss programming in relation to the changing situation in the Region. Contributions from advisers were also sought during these meetings for 2022 planning. Going forward into 2023, DPI will continue to implement its monitoring and evaluation framework which provides the structure for measuring the impact and reach of our work, with quantifiable data to complement our existing qualitative methods. The outcomes of our work are tracked via several M&E tools, such as participant surveys generating both qualitative and quantitative feedback, but also through social media analyses. Specifically for recurring participants, DPI tracks the cumulative effect of exposure to knowledge by eliciting more in-depth qualitative information for monitoring purposes and using these lessons to enrich future programming.

Voluntary Internship Scheme

A key aim of the internship programme is to provide volunteers with opportunities to develop skills and gain valuable work experience at the start of their professional career, or part-time during university studies. As part of the scheme, DPI continuously looks for ways to offer valuable experiences such as professional networking opportunities and career development guidance to all volunteers, and actively seeks feedback from volunteers to continuously improve the experience further.

DPI continued to work in consultation with prominent universities and scholars throughout 2022. DPI continues to enjoy a relationship with various peacebuilding organizations and universities across the world whose students and graduates wish to gain practical experience of working in conflict resolution and non-governmental international relations. DPI internship opportunities include travel to international conferences, paper publication, casework research, programme implementation and operational work, amongst other tasks and experiences.

The following individuals volunteered with DPI as interns in 2022:

Ciara Murphy
Centine Johanssen
Annabel Noorzdi
Iliana Moridou
Vedat Semiz
Nehir Atalay
Katherine Tardo
Madeleine Mooji
Maria Nembo
Aimee Doeksen
Abigail Grant-McGilvray
Tulika Lundmark
Klara Ipek
Patrice Imazone
Melissa Hussein

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Motunrayo Esan

Maria Pajaro

Simon Tesfay

Ilgin Pasli

Annabel Lunson

Sophie Adams

Esra Erin

Dara Yildiz

Deniz Bal

Chris Hughes

Through their donated time, these volunteer interns made invaluable contributions which helped the organisation achieve its goals.

Achievements and performance

DPI has continued to create and foster democratic platforms in which realistic solutions are being explored. This formal structure for a constructive, coherent and sustainable discussion on the democratic initiative in Turkey has enabled relevant parties to share knowledge, ideas, concerns and challenges facing the current situation. The focus areas of our work have created opportunities for key actors from across society to work collaboratively towards developing solutions and furthering a vibrant human rights culture conducive to achieving genuine and lasting peace, by providing concrete and consistent direction in conflict resolution.

As the COVID-19 pandemic continued in 2022, DPI also continued to ensure it adapted its programming for online platforms wherever necessary, but with a careful return to in-person events too. Throughout the year DPI has maintained constant communication with our Council of Expert members in relation to our ongoing assessments of the impact of COVID-19. Through the combination of online and in-person activities, DPI's objectives and indicators in our monitoring and evaluation framework continue to be met.

DPI's reach has continued to expand and diversify. In 2022 DPI has been regularly in contact with political party officials, and conversations relating to the peace process during a challenging time in Turkey have been carried out. Party leaders openly discussed issues related to the conflict and conflict resolution as part of the broader challenging times that the country is in, and established links between these issues, making conflict resolution a timely topic. The participation level in these meetings was extremely high, and both the speakers and the participants appreciated the unique opportunity to engage in conversations in such a diverse context. People who normally do not have access to these high-level politicians, as well as the members of the international community, had the opportunity to engage with them and with each other.

The measurable impact of DPI's work is seen through media coverage and social media activity during and following DPI activities. Online events also positively influenced our social media engagements, increasing our public visibility and public debate. Both our English and Turkish social media accounts

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saw an increase in the number of followers. Additionally, participants systematically disseminate the information and knowledge gained from our activities to their constituencies. This is complemented by regular follow-ups by DPI which include attendance at meetings of participants themselves.

DPI conducted several visits to the Region and published numerous research papers and reports on thematic topics and numerous briefings of the developments on the ground. The organisation's activities covered the roles of women, business, youth, public engagement, media, the Wise Persons Committee, the private sector, the media and wider civil society in peace and democracy-building, the Kurdish Issue, constitutional issues, and freedom of expression. DPI is the only organisation able to continue to act with experts and stakeholders in the Region to work to prepare stakeholders for an eventual return to the negotiating table and extension of full democratic structures. DPI's International Law and Human Rights Programme carried out activities which underpinned democracy initiatives in the Region.

Despite the deep social polarisation of society currently experienced in the Region, DPI has the unique ability to bring together all relevant actors as a result of our strong foundation, wide contacts network and consistent approach which allow DPI to actively promote and facilitate dialogue even during the most difficult of times. Our work advances the participation of easily marginalised communities and aims to find solutions to the interrelated issues of human rights, peace and stability.

Financial Review

Review of financial position

The Charity has a deficit for the year of £121,551. Incoming resources for the year totaled £419,407 of which £417,746 relates to grant income. Due to on-going economic uncertainties related to Covid-19 and other geopolitical changes on the international stage, leading to reduced availability of grants from governments and governmental organisations, the Charity is continuing to look for new sources of income and to diversify its income base.

At 31 December 2022, the total reserves stand at £280,580, of which all are unrestricted.

The Charity also has a reserves policy of maintaining 3-6 months' total expenditure in unrestricted reserves. This will be used if the charity encounters financial difficulties in the future. The charity aims to build up its reserves so that they are in line with the reserves policy.

Principle funding sources

In 2022, DPI has been funded by several European Governments – the Norwegian Ministry of Foreign Affairs, the Irish Department of Foreign Affairs and the Swiss Federal Department of Foreign Affairs.

Restrictions on distribution

The Charity has no issued share capital or debentures, hence there are no Directors' interests required to be stated in the accounts. Upon dissolution or winding up of the Charity, the assets shall be given or transferred to some similar institution having objects similar to the Charity. Each of its members has undertaken to contribute to the Charity a sum not exceeding £1 in the event of it being wound up while they are members or within one year after they cease to be members.

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The Charity is entitled to exemption from taxation on income and capital gains to the extent that its funds are applied for charitable purposes.

Plans for future periods

With a focus on thematic topics and due consideration for the regional dimensions, our parallel programmes and activities for 2023 will draw from a unique and well-established political analysis and facilitate inclusive political dialogue to strengthen democracy-building measures. Programmatic planning will incorporate internal research, as well as knowledge and information from our wider network to ensure that our work is developed and implemented effectively and in response to the changing needs of the Region.

The past year's activities demonstrated that while there are some advantages to online events, there are also some parts of our work that can only be (or be better) addressed in face-to-face meetings. Therefore, moving into 2023, DPI will implement in-person activities where possible, but being open to online and hybrid approaches where required. A hybrid approach can serve well to combine the benefits of online meetings, such as greater access and participation, with the gains in understanding and trust born from face-to-face interactions.

DPI will continue to follow the advice of concerned governments with regard to Covid-19. Providing that we can ensure the safety and wellbeing of our stakeholders and employees, DPI will organise in-person meetings where possible.

To strengthen this wider network, DPI will work to expand relationships with international experts, organisations and institutions. We will continue to utilise the Council of Experts and our network of international lawyers. Research and advice will feed into our strategic planning and continue to advance the understanding of conflict resolution and peacebuilding in the target countries, increasing the public's awareness of issues affecting peace in the Region, with a focus on areas of access to justice, human rights, gender issues and the regional impact of particular models of resolution. The organisation will seek to diversify funding and will continue to build productive partnerships with individuals and institutions that share or reflect DPI's objectives.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of DPI – Democratic Progress Institute 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 (the United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. 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 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;

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- make judgments and accounting estimates that are reasonable and prudent;

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. They 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.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on and signed on their behalf by:


Trustee

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DPI - DEMOCRATIC PROGRESS INSTITUTE
FOR THE YEAR ENDED 31 DECEMBER 2022

Opinion

We have audited the financial statements of DPI - Democratic Progress Institute (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DPI - DEMOCRATIC PROGRESS INSTITUTE
(CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DPI - DEMOCRATIC PROGRESS INSTITUTE
(CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- The nature of the sector and the impact of Covid-19 on financial and operating performance and policies;
- Enquiries of management, including obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance of laws and regulations; and
- Discussions among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. The engagement team includes audit partners and staff who have extensive experience of working with charities in similar sectors and this experience was relevant to the discussion about where fraud risks might arise.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Charities Act and Charities SORP 2019.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included health and safety regulations and employment law.

As a result of these procedures, we considered the particular areas that were susceptible to misstatement due to irregularities, including fraud were in respect of revenue recognition and classification, management override, the incorrect allocation of expenditure between restricted funds, occurrence of expenditure and personal expenses being included within the charity's records. Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- reviewing revenue recognition and classification on an individual grant basis for all material grants;

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DPI - DEMOCRATIC PROGRESS INSTITUTE
(CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the rationale of any significant transactions that are unusual or outside the normal course of the charity's operations.
- Reviewing the allocation of expenditure between funds on a sample basis.
- Agreeing expenditure on a sample basis to verify validity.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



David Sloggett (Aug 30, 2023, 9:07am)
David Ronald Sloggett FCCA
Mills Hendy Audit Limited t/a Rise Audit
Chartered Accountants & Statutory Auditors
Unit 2 Beverley Court
26 Elmtree Road
Teddington
Middlesex
TW11 8ST

Date 25 August 2023

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STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations and legacies	2	-	417,746	417,746	601,739
Investments	3	382		382	72
Other income	4	1,279		1,279	11,793
Total income		1,661	417,746	419,407	613,604
Expenditure on:					
Charitable activities	5	-123,212	-417,746	-540,958	591,583
Total expenditure		-123,212	-417,746	-540,958	591,583
Net income		-121,551	0	-121,551	22,021
Transfers between funds	13			0	-
Net movement in funds		-121,551	0	-121,551	22,021
Reconciliation of funds:					
Total funds brought forward		402,131		402,131	380,110
Net movement in funds		-121,551		-121,551	22,021
Total funds carried forward		280,580	0	280,580	402,131

The notes on pages 28 to 42 form part of these financial statements.

Unless stated in the relevant notes all income and expenditure related to unrestricted funds.

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	18,412	21,487
Current assets			
Debtors	10	18,505	18,614
Cash at bank and in hand		364,655	506,711
		<u>383,161</u>	<u>525,325</u>
Creditors: amounts falling due within one year			
	11	<u>-120,993</u>	<u>-144,681</u>
Net current assets		<u>262,168</u>	<u>380,644</u>
Total net assets		<u>280,580</u>	<u>402,131</u>
Charity funds			
Restricted funds		-	-
Unrestricted funds	13	280,580	402,131
Total funds		<u>280,580</u>	<u>402,131</u>

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 and signed on their behalf by:

Trustee

Date: 29.08.2023

The notes on pages 28 to 42 form part of these financial statements.

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STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
Note	£	£
Cash flows from operating activities		
Net cash used in operating activities	15 <u>171,074</u>	<u>-368,568</u>
Cash flows from investing activities		
Dividends, interests and rents from investments	382	72
Purchase of tangible assets	<u>-1,529</u>	<u>-9,185</u>
Net cash used in investing activities	-1,147	-9,113
Change in cash and cash equivalents in the year	172,221	-377,681
Cash and cash equivalents at the beginning of the year	506,711	884,392
Cash and cash equivalents at the end of the year	16 <u>364,655</u>	<u>506,711</u>

The notes on pages 28 to 42 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

1.1 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.

DPI - Democratic Progress Institute 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.

The financial statements are presented in sterling, which is the functional currency of the charity, and are rounded to the nearest £.

1.2 Going concern

The charity is reliant upon grants from worldwide governments and governmental organisations, as well as from other charitable organisations, to meet its running costs. Due to recent global economic uncertainties, the availability of funding from such organisations has been affected, and the timing of grant awards and receipt of funding has become unpredictable. The trustees are currently awaiting the outcome of various funding applications however due to the nature of its activities; the majority of the Charity's expenditure is incurred directly on projects and so the Charity is able to control its direct charitable expenditure based on the level of funding that it has received.

After considering forecasts for 2022 and beyond in addition to funding that has already been secured for 2022/23, the trustees consider it appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustment which would result if there were insufficient funds available in respect of the Charity's operations.

1.3 Company status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

The registered office and principal place of business is 11 Guilford Street, London, WC1N 1DH.

1.4 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 Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies (continued)

1.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

1.6 Income

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

Grant income is recognised upon acceptance of the grant. Where grants specify the period the activities and the costs to which they relate, they are recognised as income over that period as the associated costs which give rise to the entitlement to the income are incurred.

No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Donations are recognised on a receipts basis. Investment income is recognised on an accruals basis. In light of uncertainty as to the recovery of awards of costs in legal cases, these are not reflected until the funds have been remitted to the United Kingdom and the charity can demonstrate that it is entitled to retain the funds.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies (continued)

1.7 Expenditure

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable activity costs are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.8 Interest receivable

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

1.9 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office and computer equipment – reducing balance.

1.10 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating Income and Expenditure Account on a straight line basis over the lease term.

1.11 Debtors

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

1.12 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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies (continued)

1.13 Liabilities

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 Charity 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.

1.14 Financial instruments

The Charity 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.

1.15 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Grants and associated income	1,661	417,746	419,407

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Grants and associated income	1,941	599,798	601,739

The charity is funded by a number of Charitable Trusts, Foundations and European Governments.

Included in the grant income above is £65,080 (2021: £64,476) from the Department of Foreign Affairs and Trade, Ireland 2020/21 grant.

Included in the grant income above is £34,848 (2021: £21,035) from the Department of Foreign Affairs and Trade, Ireland 2021/22 grant.

DPI - DEMOCRATIC PROGRESSINSTITUTE
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

3. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Bank interest receivable	382	382

	Unrestricted funds 2021 £	Total funds 2021 £
Bank interest receivable	72	72

4. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Sundry income	1,279	1,279	11,793

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Strategic Human Rights Litigation, Advocacy and Monitoring	28,787	-	28,787
Audit fees	8,064		8,064
Small Group Expertise Sharing	28,787	154,082	182,869
Research, Assessment and Targeted Advice	28,787	107,285	136,072
Broadening Bases of Engagement and Participation	28,787	156,380	185,167
	123,212	417,746	540,,958

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

5. Analysis of expenditure on charitable activities (continued)

Summary by fund type – prior year (continued)

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Strategic Human Rights Litigation, Advocacy and Monitoring	3,942	53,880	57,822
Small Group Expertise Sharing	-	91,777	91,777
Research, Assessment and Targeted Advice	-6,762	344,106	337,344
Broadening Bases of Engagement and Participation	-	104,640	104,640
	-2,820	594,403	591,583

Summary by expenditure type

	Staff costs 2022 £	Other costs 2022 £	Total funds 2022 £
Strategic Human Rights Litigation, Advocacy and Monitoring	-	-	-
Small Group Expertise Sharing	83,670	109,902	193,571
Audit		8,064	8,064
Research, Assessment and Targeted Advice	83,670	61,444	145,114
Broadening Bases of Engagement and Participation	83,670	110,539	194,208
	251,009	289,949	540,958

	Staff costs 2021 £	Other costs 2021 £	Total funds 2021 £
Strategic Human Rights Litigation, Advocacy and Monitoring	-	57,822	57,822
Small Group Expertise Sharing	8,682	83,095	91,777
Research, Assessment and Targeted Advice	281,571	55,773	337,344
Broadening Bases of Engagement and Participation	8,682	95,958	104,640
	298,935	298,648	591,583

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Strategic Human Rights Litigation, Advocacy and Monitoring	-	-	-
Small Group Expertise Sharing	153,692	39,880	193,571
Audit	8,064		8,064
Research, Assessment and Targeted Advice	105,234	39,880	145,114
Broadening Bases of Engagement and Participation	154,329	39,880	194,208
Total 2022	421,318	119,640	540,958

Prior year:

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Strategic Human Rights Litigation, Advocacy and Monitoring	21,783	36,039	57,822
Small Group Expertise Sharing	55,738	36,039	91,777
Research, Assessment and Targeted Advice	301,305	36,039	337,344
Broadening Bases of Engagement and Participation	68,601	36,039	104,640
Total 2021	447,427	144,156	591,583

7. Auditors' remuneration

	2022 £	2021 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts (governance)	8,064	9,540
Fees payable to the Charity's auditor in respect of: Audit-related assurance services	-	8,908

DPI - DEMOCRATIC PROGRESSINSTITUTE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8. Staff costs

	2022	2021
	£	£
Wages and salaries	228,509	272,889
Social security costs	23,947	20,450
Contribution to defined contribution pension schemes	4,818	5,596
	<u>257,274</u>	<u>298,935</u>

The average number of persons employed by the Charity during the year was as follows:

	2022	2021
	No.	No.
Average number of employees	<u>7</u>	<u>8</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the current or prior year no Trustee received remuneration, other benefits or reimbursement of expenses.

DPI - DEMOCRATIC PROGRESSINSTITUTE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

9. Tangible fixed assets

	Office and computer equipment £
Cost or valuation	
At 1 January 2022	55,749
Additions	<u>1,529</u>
At 31 December 2022	<u>57,278</u>
Depreciation	
At 1 January 2022	<u>34,262</u>
Charge for the year	<u>4,603</u>
At 31 December 2022	<u>38,865</u>
Net book value	
At 31 December 2022	<u>18,412</u>
At 31 December 2021	<u>21,487</u>

10. Debtors

	2022	2021
	£	£
Due within one year		
Other debtors	16,899	16,064
Prepayments and accrued income	1,606	2,550
	<u>18,505</u>	<u>18,614</u>

DPI - DEMOCRATIC PROGRESSINSTITUTE
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

11. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	34,228	34,358
Other creditors	-	2,362
Accruals and deferred income	86,765	107,961
	<hr/>	
	120,993	144,681
	2022	2021
	£	£
Deferred income		
Deferred income at 1 January 2022	82,117	273,190
Resources deferred during the year	27,734	82,117
Amounts released from previous periods	(82,117)	(273,190)
	<hr/>	
	27,117	82,117
	<hr/>	

The deferred income balance is in relation to restricted grant income received during the year which has been set aside for projects in 2022. Included within deferred income is £65,080 (2021 - £64,689) received from Department of Foreign Affairs and Trade, Ireland during the year.

DPI - DEMOCRATIC PROGRESSINSTITUTE
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

12. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
General Funds	402,131	1,661	123,212	-	280,580
Restricted funds					
Strategic Human Rights, Litigation, Advocacy and Monitoring	-	-	-	-	-
Small Group Expertise Sharing	-	-	-	-	-
Research, Assessment and Targeted Advice	-	154,082	(154,082)	-	-
Broadening Bases of Engagement and Participation	-	107,285	(107,285)	-	-
	-	156,380	(156,380)	-	-
	-	-	-	-	-
	<u>-</u>	<u>417,746</u>	<u>(417,746)</u>	<u>-</u>	<u>-</u>
Total of funds	<u>402,131</u>	<u>419,407</u>	<u>(540,958)</u>	<u>-</u>	<u>280,580</u>

DPI - DEMOCRATIC PROGRESSINSTITUTE
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
General Funds	380,110	13,806	2,820	5,395	402,131
Restricted funds					
Strategic Human Rights, Litigation, Advocacy and Monitoring	-	162,603	(157,208)	(5,395)	-
Small Group Expertise Sharing	-	162,224	(162,224)	-	-
Research, Assessment and Targeted Advice	-	123,216	(123,216)	-	-
Broadening Bases of Engagement and Participation	-	151,755	(151,755)	-	-
	-	599,798	(594,403)	(5,395)	-
Total of funds	380,110	613,604	(591,583)	-	402,131

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

13. Statement of funds (continued)

Restricted funds

Restricted projects are funded by a number of Charitable Trusts, Foundations and European governments.

Strategic Human Rights Litigation, Advocacy and Monitoring activities include assistance of victims of torture and ill treatment, promoting of human rights for everybody who lives in the Kurdish regions and elsewhere, training and seminars to educate local lawyers and to prepare cases for submission to the ECHR.

Small Group Expertise Sharing activities include comparative study visits, briefings and mentoring for key stakeholders.

Research, Assessment and Targeted Advice activities are carried out to assist with other charitable activities.

Broadening Bases of Engagement and Participation activities include seminars, conferences and roundtables aimed at key stakeholders and influencers in the solution process in Turkey.

Transfer of funds

Restrictions placed on certain funds were satisfied during the year resulting in a transfer of £ (2021 - £5,395) from restricted to unrestricted funds.

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	18,413	-	18,412
Current assets	383,161	27,734	410,895
Creditors due within one year	(120,993)	(27,734)	(148,727)
Total	280,580	-	280,580

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	21,487	-	21,487
Current assets	443,207	82,118	525,325
Creditors due within one year	(62,563)	(82,118)	(144,681)
Total	402,131	-	402,131

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	(119,890)	22,021
Adjustments for:		
Depreciation charges	4,603	5,371
Dividends, interests and rents from investments	(382)	(72)
Decrease in debtors	-	2,253
(Decrease)/Increase in creditors	(251,176)	(398,141)
Net cash used in operating activities	(366,845)	(368,568)

16. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	364,655	506,711
Total cash and cash equivalents	364,655	506,711

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

17. Analysis of changes in net debt

	At 1 January 2022	Cash flows	At 31 December 2022
	£	£	£
Cash at bank and in hand	506,711	142,056	364,655
	<u>506,711</u>	<u>142,056</u>	<u>364,655</u>

18. Operating lease commitments

At 31 December 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	76,500	79,375
Later than 1 year and not later than 5 years	153,000	238,126
Later than 5 years	-	719
	<u>229,500</u>	<u>318,220</u>

The total lease payments recognised as an expense during the year were £76,000 (2021 - £62,089).

19. Related party transactions

There were no related party transactions in the current or prior year.



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Audit history log

Date	Action
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DPI - DEMOCRATIC PROGRESS INSTITUTE

England & Wales - Charity number 1037236

Accounts

Registered number: 2922108
Charity number: 1037236

**DPI - DEMOCRATIC PROGRESS
INSTITUTE**

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

LUBBOCK FINE LLP
Chartered Accountants
Paternoster House
65 St Paul's Churchyard
London EC4M 8AB

DPI - DEMOCRATIC PROGRESS INSTITUTE
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	Nicholas Stewart, Q.C., Chair Arild Humlen, Treasurer Priscilla Hayner Jacqueline Muirhead Antonia Potter Prentice Catherine Woollard
Company registered number	2922108
Charity registered number	1037236
Registered office	11 Guilford Street London WC1N 1DH
Chief executive officer	Kerim Yildiz
Independent auditors	Lubbock Fine LLP Chartered Accountants & Statutory Auditors Paternoster House 65 St Paul's Churchyard London EC4M 8AB
Bankers	Barclays Bank plc 27 Regent Street London W1 4UB

DPI - DEMOCRATIC PROGRESS INSTITUTE

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees (who are also directors of the charity for the purposes of the Companies Acts) present their annual report together with the audited financial statements of DPI – Democratic Progress Institute (the Charity) for the year ended 31 December 2021. The Trustees confirm that the Annual Report, which acts as a director's report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Reference and administrative details

Reference and administrative details are shown in the schedule of members of the Board and professional advisers on page 1 of the financial statements.

The Board of Directors

The Board that served DPI in 2021 comprised the individuals listed below:

Nicholas Stewart, Q.C. (Chair)

Arild Humlen (Treasurer)

Antonia Potter Prentice

Priscilla Hayner

Jacqueline Muirhead

Catherine Woollard

Structure, governance and management

DPI is registered as a charitable company limited by guarantee and is governed by a Board of Directors. Members of the Board meet at least once per calendar year and usually three or more times. In 2021 there was one Board meeting, that took place virtually due to the ongoing COVID-19 pandemic. A second Board Meeting was scheduled for in-person, but this was postponed due to the increase of COVID-19 cases in the United Kingdom and Ireland, and subsequent restrictions. They are elected and co-opted under the terms of the Articles of Association. All members retire at each Annual General

DPI - DEMOCRATIC PROGRESS INSTITUTE

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Meeting and are eligible for re-election at that time. The Board of Directors are the Trustees of DPI, and overall responsibility for the management of DPI rests with this Board.

Arrangements for setting pay and remuneration of key management personnel are decided by the Board and the general policy is to increase staff remuneration to compensate for inflation plus a small incentive increase across the board. Additionally, DPI works with a network of experts and expert bodies which provide advice on the direction and content of the organisation's activities and projects. Members of our Council of Experts provided advice on areas of human rights, constitutional law, transitional justice and truth commissions, international humanitarian law, mediation and conflict resolution. The Council currently comprises:

Council of Experts

Bertie Ahern, Ireland

Dermot Ahern, Ireland

Prof. Naomi Roht-Arriaza, United Kingdom

Ali Bayramoğlu, Turkey

Prof. Christine Bell, Northern Ireland

Cengiz Çandar, Turkey

Oral Çalışlar, Turkey

Ayşegül Doğan

Andy Carl, United Kingdom

Vegard Ellefsen, Norway

Dr. Vahap Coşkun, Turkey

Prof. Salomón Lerner Febres, Peru

Prof. Dr. Fazil Hüsnü Erdem, Turkey

Martin Griffiths, Yemen

David Gorman, Cyprus

Dr Edel Hughes, Ireland

Prof. Mervyn Frost, United Kingdom

Prof. Dr Ahmet Insel, Turkey

Kezban Hatemi, TurkeyAvila Kilmurray, Northern Ireland

Kadir İnanır, Turkey

Prof. Ram Manikkalingam, Sri Lanka

Bejan Matur, Turkey

Hanne Melfald, Norway

Prof. Monica McWilliams, Northern Ireland

Roelf Meyer, South Africa

DPI - DEMOCRATIC PROGRESS INSTITUTE

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Mark Muller, QC, United Kingdom

Prof. John Packer, Canada

Avni Özgürel, Turkey

Jonathan Powell, United Kingdom

Sir Kieran Prendergast, United Kingdom

Rajesh Kumar Rai, United Kingdom

Aleka Kessler (Switzerland)

Sir David Reddaway, United Kingdom

Prof. Dr. Mehmet Ufuk Uras, Turkey

Prof. Dr. Sevtap Yokuş, Turkey

DPI's Network

DPI's main focus continues to be Turkey with its wider network constantly expanding through to the Middle East and North Africa through developing relationships and partnerships with local contacts, organisations and expert bodies in Turkey and elsewhere.

DPI engages with and consults this wider network, including the DPI's Council of Experts, regarding the direction, context and activities. DPI uses the following sources to expand its network:

1. Membership with the European Peacebuilding Liaison Office (EPLO) in Brussels which provides the opportunity to interact with a variety of international civil society organisations.
2. Experts, scholars and universities in the region who provide access to the latest information about the Region.
3. Turkey Democracy Platform which comprises prominent jurists, entrepreneurs, academics, journalists and other civil society representatives and provides another forum for cooperation and for DPI's work to be disseminated at the highest level.
4. Bar associations and human rights organisations both in the region and worldwide who strengthen DPI's legal work
5. Universities in the UK, Europe and Turkey.

The consultation and collaboration with this wider network have enhanced our capacity to reach an even wider audience, providing valuable insight and information. DPI will continue to seek out new relationships and partnerships which improve the organisation's access to first-hand accounts and on-the-ground information relevant to trends and casework.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Risk Management

The risks to which DPI is exposed, under DPI's aims and objectives are regularly monitored by the council of experts and DPI's wider network. DPI continues to implement a risk assessment framework which includes an assessment policy relating to planning stages, travel and implementation of our activities and proposes alternative options should any of the anticipated risks arise. Given the ever-changing dynamics in the Region, it is important to continually assess the associated risks in terms of understanding local dynamics and trends of all our activities. Desk-based research and face to face evaluation, as well as following a range of sources contribute to this process.

DPI monitors the situation on the ground and any risks are individually addressed and identified through quarterly strategy meetings and ongoing consultations with staff, experts and key contacts with extensive knowledge of the developments taking place in the Region. The Trustees are committed to regular monitoring and evaluation of organisational risk assessment and are satisfied that efficient and effective systems are in place to mitigate exposure to major risks. DPI effectively mitigated risks associated with the COVID-19 pandemic. DPI swiftly created an adapted programme model for online platforms to continue activities and to meet programme objectives. Extensive risk assessment was carried out of DPI premises and guidance provided to staff on how to manage risks in the DPI premises. Moving into 2022, to implement a full activity plan in the most effective way DPI will be implementing a hybrid approach, which seeks to combine the benefits accrued from online meetings, such as greater access and participation, with the gains in understanding and trust borne from face-to-face interactions. The hybrid approach will be particularly beneficial during multi-speaker events, where different speakers (and participants) can attend events from locations, in different cities and countries. Additionally, online platforms will be utilised for sharing materials before and after, and co-ordinating follow-up meetings, which will be highly beneficial to the project and overall mission of DPI.

Objectives and Activities

Theoretical Framework: DPI's work is underpinned by the Elite Theory model of sociological theory concerning social change. This theory proposes that change be enacted by targeting those in society who hold positions of power and influencing their positions on a matter (here, democracy and an eventual resolution process). DPI's work is further supported by the proximity principle, which highlights how repeated interactions build relationships. DPI endeavours to reach a broad cross-section of participants whose power lies in traditional political or parliamentary positions alongside those influential in journalism, the media, the arts, academia, business and civil society. Balanced with this broad approach is the reunion of particular individuals, including "core group" streams, where evidence

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

indicates that repeated exposure compounds relationship building, here with the anticipated aim of increased interest in coalition building and collaborative thinking.

Projects address conflict resolution through the advancement of human rights, peace and democracy building. This is carried out by creating a platform for participants to meet experts and to draw on comparative studies to analyse and extract lessons from mechanisms used to achieve sustainable peace elsewhere. The work supports the development of a pluralistic political arena capable of generating consensus and ownership over work on key issues surrounding a democratic solution at the political and the local level. Activities are aimed at finding sustainable solutions with the involvement and participation of every level of society, from grassroots organisations to the highest levels of leadership.

DPI's Theory of Change highlights how DPI's way of working and actions fundamentally contribute to two specific changes. The first is preparing the actors, which ensures that constructive dialogue is taking place between different political parties and political party leaders. DPI recognises that without the maintenance of crucial dialogue between different parties with differing ideologies, the peace process in Turkey will continue to be stalled. Enhancing these dialogue platforms allows for common goals and advantages to be discussed and addressed. To support this, DPI also ensure that all policy makers have access to evidence of the benefits of peace, ensuring that discussions based not only theory but also on real-life achievements and advancements. DPI also promotes inclusive dialogue between European governments and the political parties in Turkey, to encourage democratic progress.

The second change DPI seeks to achieve is preparing society. At the core of this change is ensuring inclusive dialogue. DPI highlights that without all sections of society being included in peace talks, about the peace process, sustainable development and democratic progress is unachievable. Therefore, DPI promotes open dialogue with marginalised groups, including youth and women's groups. Allowing for these conversations ensures that these voices – previously excluded from political discussions – are streamlined throughout the peace process. Another crucial approach DPI takes is ensuring that the media narrative in Turkey is supportive of democratic progress. DPI brings together different media outlets, ensuring that they are well informed on conflict resolution themes. Additionally, DPI brings together media experts from different conflicts, who can utilise this opportunity to teach the role of media in conflict resolution. DPI works to directly prepare society, teaching and training key actors and equipping them with vital skills for developing inclusive dialogue for sustainable development, conflict resolution and a long-lasting peace process.

Public Benefit

DPI refers to the Charity Commission's general guidance on public benefit when reviewing the organisation's aims and objectives and in the planning of future activities.

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DPI aims to create an atmosphere whereby different parties share knowledge, ideas, concerns and suggestions regarding challenges to peace and democracy in Turkey and the region. Our work focuses on providing expertise combining research and practical approaches to broaden bases for wider public involvement in promoting peace and democracy building.

Activities in 2021:

Comparative study visits/events: These lesson-sharing visits are organised for Turkish representatives to visit countries currently or previously engaged in conflict resolution and democratic transformation processes. "Reverse" Comparative Study Visits bring speakers to Turkey with first-hand experience of different international case studies together – in a neutral setting – with key actors in the potential Turkey resolution process. These activities enable comparative learning as well as constructive interaction among highly polarised groups and individuals from all political backgrounds who would seldom interact with one another.

Round Table discussions: In these meetings key stakeholders in Turkey's society including political parties, influential members of civil society (women's groups, human rights groups, religious leaders, and youth), local and national media representatives (journalists, columnists and opinion shapers) and local community groups, who are invited to participate in dialogue. Seminars review the historical lessons from the peace process in Turkey, and other lessons learnt, and interrogate how these can inform the next steps in the region. This inclusive approach ensures that a broad cross-section of Turkey's political and social institutions is participating in dialogue. It also makes provision for the inclusion of peripheral groups such as women and minorities to be included in creative, critically informed discussions on the question of long-term conflict resolution in Turkey.

Research and publications: Assessment papers draw on a combination of desk and field-based research and evaluative consultations with key actors and experts on the ground and internationally. These assessments focus on the complex dynamics at work in Turkey's political arena in addition to areas concerning peace and democracy-building and conflict resolution. This work complements and feeds into our other activities by contributing to a thorough mapping of the greatest needs and dynamics currently present on the ground. Many of our assessment papers are published and made available to the public, extending the reach of our analysis and contributing to building a public interest in democracy and peacebuilding. DPI will share its regular assessment with funders, and where appropriate, assessments are also shared publicly through DPI's website. On occasion, the reports will also be presented and discussed at small assessment meetings in which the author of the assessment meets with invited guests from policy, academic and NGO circles with an interest in or working on Turkey. DPI will also prepare and share private written briefings on the situation in the region with the Department and more broadly to its contacts where appropriate.

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Briefing and Mentoring Sessions: These sessions led by DPI and international experts throughout the grant period will be held with key Turkish actors, experts and institutions to allow for more focused guidance on the technical details of conflict resolution and private diplomacy. They specifically allow participants (such as parliamentary chairs, government advisers, policymakers, civil society and media figures) access to experts such as policy advisers, mediators and advisers from international peace lessons learnt on the practical aspects of conflict resolution. These sessions also seek to ensure that the impact of the project is sustainable by building skills and providing practical tools to further the capacity of local and international actors involved in the process in Turkey. Additionally, these sessions include access to experts and follow-up support to stakeholders who have attended DPI activities, to help ensure that they are sufficiently equipped to take the learning further.

Charitable Objectives

- a) To promote and protect the rights of people in Turkey, the Middle East and North Africa (the "Region") regardless of race, colour, sex, language, religion, political persuasion or other belief or opinion and people elsewhere in the world who have ties to the Region and who are or have been the victims of contraventions of their human rights and the families of such people and to assist them in gaining redress for their suffering and promoting better future protections.
- b) To assist people who have ties to the Region and who are in need, and who are, or have been the victims of contraventions of their human rights and the families of such people in obtaining financial and legal assistance.
- c) To advance education by raising awareness of the situation of people who have ties to the Region throughout the world.
- d) To procure the abolition of torture and other contraventions of human rights of people who have ties to the Region by all lawful means including without limitation providing information and other assistance to states or governments prosecuting torturers and those who conspire with them and to promote peace and democracy.

The Charitable Objectives are met through a set of complementary approaches which in 2021:

- Contributed to the establishment of a structured public dialogue on peace and democracy building.
- Provided opportunities for different parties to draw on comparative studies, analyse and compare various mechanisms used to achieve positive results.
- Supported a public atmosphere of inclusion and frank, structured discussions whereby different parties share knowledge, ideas, concerns, suggestions and challenges of building and strengthening democracy.

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- Strengthened and supported collaboration between academics, civil society policymakers.
- Identified common priorities and developed innovative approaches to participating in and influencing democracy building.
- Promoted and protected human rights regardless of race, colour, sex, language, religion, political persuasion or other belief or opinion.
- Adapted programming swiftly and efficiently for online platforms to continue to meet the objectives during the global pandemic.

These approaches included activities which empowered direct beneficiaries while helping to positively influence discourse and policy objectives around democracy in Turkey and the Region. Through this work, DPI contributed to the promotion and nurturing of democracy, human rights and access to justice. Over the year, DPI brought together a cross-section of participants for activities which empowered individuals and institutions to play a more significant and active role in the decisions that affect their communities. Recognising that strong dialogue and collaboration amongst all sectors of society are necessary to progress towards peaceful conflict resolution, DPI conducted activities to promote this dialogue and cooperation. The work aided governments to fulfil their obligations under international human rights agreements and development plans, while ensuring peace and democracy remain on the international agenda.

DPI's complementary approaches included work in 2021 on the following.

Focus Areas:

- 1) Small-Group Expertise Sharing
- 2) Broadening Bases of Engagement and Participation
- 3) Assessment, Analysis and Targeted Advice
- 4) International Law and Human Rights Programme

Focus Area 1. Small-Group Expertise Sharing (Comparative Study Visits/Events, Briefings, Mentoring)

This area of work aims to facilitate collaborative expertise sharing by encouraging participants to focus attention on commonalities with other conflicts, rather than their differences. This unique model helps establish an environment in which potential solutions can be explored with conflict transformation experts who have practical experience, and in which bridges are built between different sides of a conflict. This work is conducted through Comparative Study Visits/Events, as well as briefing and mentoring sessions. It has proven to be a practical and effective tool for creating a space for key actors to achieve long-term, open and democratic cooperation. This approach allows participants to discover

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and create common points of reference, leading to long term relationship building, which often continues beyond the activity.

These activities helped ensure that decision-makers and the wider public were able to access comparative information and examples of steps to achieve peace, democracy and justice in the Region. Decision-makers were able to access a diverse range of information to inform policy proposals. Participants in DPI activities included those receiving strategic briefings and mentoring advice from DPI, who were able to put their new knowledge into practice engaging with experts on topical case studies.

Comparative Study Visits/Events

For the first half of 2021, activities were implemented using an online platform, due to ongoing COVID-19 pandemic. However, during the second half of the year, as the cases globally began to fall and the vaccination roll-out ensured that a higher proportion of society was vaccinated, DPI was able to begin re-implementing activities in person. The activities in 2021 were:

- Women's Participation in Peace and Conflict Resolution – Overarching Challenges and Putting peace back on the agenda, 5 March 2021 (Online)
- Communicating Peace and Enhance Dialogue Reconsidering the Role of the Media in Conflict Resolution, 23 October 2021 (In-person, Istanbul)
- Peace Dividends: Beyond National Borders, 6 November 2021 (In-person, Istanbul)
- Civil Society's Priorities for Peace: A Lesson Sharing Visit, 3-6 December (In-person, Dublin)

Briefing and Mentoring

The aim of DPI's Briefing and Mentoring meetings is to support high-level dialogue through private diplomacy and targeted advice by creating space in which key actors, experts and institutions within Turkey may come together to discuss a wide range of issues pertaining to the resolution process. These sessions specifically allow participants (such as parliamentary chairs, government advisers, policymakers, civil society and media figures) access to experts, such as mediators and advisers from international peace processes and parties to international peace agreements, with whom they can exchange experiences and lessons learnt on the practical aspects of conflict resolution.

The sessions are directed towards creating policy makers, officials, parties and conditions conducive to resuming and establishing a robust and comprehensive peace process. This effective work has been impactful in keeping open channels and dialogue concerning the resolution process in Turkey. Furthermore, the information discussed in these sessions can contribute to the production of private briefings which are disseminated to a limited audience including the Ministry. Due to the private nature

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of some of these sessions, it is not deemed appropriate to record sessions or to ask stakeholders to complete monitoring and evaluation forms post sessions. Therefore, evidence of the success of the indicators for this outcome was gathered by direct inquiries by the DPI staff conducting the meetings as to whether the stakeholders wanted to continue to participate in DPI's briefing and mentoring sessions. Throughout the project, a record has been kept of the topics discussed in sessions and the type of stakeholders involved. The record kept displays a wide variety of meetings and sessions held during the reporting period in locations in different parts of Europe and Turkey, via telecom and through online platforms.

Overall, discussions with groups focused on the role that they could play in solving the conflict in Turkey. Subtopics during these meetings included:

- The Peace Process and Current Political and Economic Situation in Turkey
- The Nagorno-Karabakh Conflict
- The European Convention on Human Rights and the solutions to human rights issues in the region
- Briefings on the cases of Iraq and Syria
- Discussions about the implications of the new Biden administration in the USA
- Common principles among civil society organisations in Turkey
- The effects of the ongoing armed conflict and the resolution process
- Potential avenues for reform
- The current government policy and human rights action plans
- The role of business in the peace process
- The role of media in conflict resolution
- How to promote dialogue during the continued COVID-19 pandemic

Focus Area 2. Broadening Bases of Engagement and Participation (Roundtables)

This area of work provided inclusive platforms for dialogue and increased participation of all sectors of society in democracy building, broadening the bases of support in Turkey for democratic processes. Through seminars, conferences and roundtables civil society groups in Turkey participated effectively at the centre of high-level discussions on future processes. The inclusive approach ensured that peripheral groups, such as women and minorities, were included in conversations about issues that directly affect their lives. DPI's work towards peace and reconciliation has resulted in a wider sense of ownership for long-term, open and democratic dialogue in the region and has brought about new opportunities for these groups to work more closely together.

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Seminars, Conferences, Roundtables

Due to the ongoing COVID-19 pandemic, throughout 2021, DPI was limited to implementing roundtables online. The following events took place in 2021:

- DPI Brainstorming, 16 February 2021 (Online)
- Mapping Dividends of Peace in Turkey: 'The Dividends of Peace and the Cost of Conflict in Turkey - A Regional Perspective', 29 April 2021 (Online)
- Mapping Policy for Peace 'An Evaluation of the Peace Process in Turkey: Lessons Learnt and Pathways Ahead', 27 May 2021 (Online)
- Youth's Peace Memory and Vision, 23 June 2021 (Online)
- Mapping Policy for Peace 'An Evaluation of the Peace Process in Turkey: Lessons Learnt and Pathways Ahead II', 30 June 2021 (Online)
- Mapping Policy for Peace 'An Evaluation of the Peace Process in Turkey: Lessons Learnt and Pathways Ahead III', 30 July 2021 (Online)
- The Legal Basis for Peace: Constitution Making in Polarised Societies, 10 August 2021 (Online)
- Youth's Peace and Memory and Vision in Turkey II, 11 September (In-Person, Istanbul)
- Digital Citizenship in Turkey: Opportunities and Challenges for Peace and Democratisation, 27 October 2021 (Online)

Focus Area 3. Assessment, Analysis and Targeted Advice

Throughout the year, DPI produced a dynamic range of assessments, reports, briefings and media releases which aimed to increase the public's awareness of issues affecting peace in the Region. Through this area of work we have strengthened knowledge of the complex dynamics at work in the conflict and have shared potential solutions with the aim that it will contribute to a long-lasting political resolution to the conflict.

DPI continued to provide advice to policymakers, civil society organisations, academics, journalists, researchers and other individuals and institutions working on issues relevant to peace and democracy in the Region, helping to keep international human rights dialogue informed and abreast of developments.

DPI's assessment comprises an ongoing body of work. The research and evaluation conducted are independent and critically engaged with a suite of issues related to democracy building and conflict resolution. In 2021 the topics of assessments included: new political parties, the Kurdish issue, the role

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of the opposition in peace processes, the business of peace, the impact of Covid-19 on peace, the EU and conflict transformation processes.

All of DPI's publications were translated where appropriate. To enhance accessibility and ensure transparency, publications are available to be downloaded from www.democraticprogress.org and on academia.edu. Publications from 2021 are listed below:

Assessments and Research in 2021

Assessments

- Assessment on Turkey and the Kurdish Issue: Geopolitics and the Possibility of a New Initiative, Osman Sert, 18 March 2021
- Assessment Report on the Legal Basis of a New Peace in Turkey, Zeynep Ardic, 12 April 2021
- The Resolution of the Kurdish Issue in Turkey, Ece Bilgic, 29 July 2021
- The influence of the AK Party – MHP Relationship on the Kurdish issue and the Resolution Process, Ferda Balancar, 25 August 2021
- The Military-Government Relationship in Turkey, Ali Bayramoglu, 7 September 2021
- The Impact of Four Decades of Conflict on the Economy of Turkey, Izzet Akyol, 8 October 2021

Thirteen briefs were distributed in 2021.

One external evaluation:

- End of Project Review of Democratic Progress Institute Programme 'Supporting Inclusive Dialogue at a Challenging Time in Turkey' by Mark White of First Call Partners was completed in February 2021.

Assessment Meetings in 2021:

To provide a platform for further understanding of assessments DPI also hosted assessment meetings in 2021 inviting the authors to present their work and interact with experts in the field. These meetings have served the function of further disseminating information and creating space for evaluating the current situation in Turkey. All meetings were followed by a question-and-answer session with the speakers. These meetings further contributed to DPI's strategising for the next quarter and helped to maximise the impact of DPI's work. Due to the ongoing COVID-19 pandemic, all assessment meetings had to be carried out utilising online platforms.

In 2021, the following Assessment Meetings took place:

- Turkey and Kurdish Issues Geopolitics and the Possibility of a New Initiative with Osman Sert,

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6 May 2021 (Online)

- Constitutional Making Process in Polarise Societies with Fazil Husnu Erdem, 16 July 2021 (Online)
- Dividends of Peace in Turkey – What would change in Turkey's economy if the Kurdish Conflict was resolved? 23 August 2021 (Online)
- The Military- Government Relationship in Turkey with Ali Bayramoglu, 29 September 2021 (Online)

Focus Area 4. International Law and Human Rights Programme

This area of work promotes the indivisibility of human rights, advances the rule of law and defends the rights of some of society's most vulnerable individuals, groups and minorities, thereby safeguarding future generations from further human rights abuses. This work includes the promotion of the rule of law and human rights in the Region through litigation, advocacy and the provision of legal advice to applicants, lawyers and civil society groups. DPI receives the advice and support of international and regionally based pro bono lawyers for its legal activities.

Evaluation

DPI conducts regular evaluations of its systems as an organisation and continued to do so in 2021. DPI closely monitors the situation in the Region and discusses with its advisers to ensure that it is fully aware of all changes which may impact the work of the project. DPI also conducts strategic meetings throughout the year to assess the impact and discuss how programmes will be carried out, as well as Board Meetings and Auditing reviews. DPI held Strategy and M&E meetings each quarter of 2021 to discuss programming in relation to the changing situation in the Region. Contributions from advisers were also sought during these meetings for 2021 planning.

An external evaluation of DPI's work was completed in February 2021, evaluating the efficiency, success and impact of DPI's work since 2018. The evaluation was completed by Mark White of First Call Partners. DPI are pleased with the evaluation's findings and the representation of the impact of the project. The evaluation confirmed that the project implementation, since January 2018, met the Organisation of Economic Cooperation and Development (OECD) evaluation criteria, and found that the project had been relevant, effective, impactful, efficient, sustainable, coherent, and had added value.

Going forward into 2022, DPI will continue to implement its monitoring and evaluation framework which provides the structure for measuring the impact and reach of our work, with quantifiable data to complement our existing qualitative methods. The outcomes of our work are tracked via several M&E

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tools, such as participant surveys generating both qualitative and quantitative feedback, but also through social media analyses. Specifically for recurring participants, DPI tracks the cumulative effect of exposure to knowledge by eliciting more in-depth qualitative information for monitoring purposes and using these lessons to enrich future programming.

Voluntary Internship Scheme

A key aim of the internship programme is to provide volunteers with opportunities to develop skills and gain valuable work experience at the start of their professional career, or part-time during university studies. As part of the scheme, DPI continuously looks for ways to offer valuable experiences such as professional networking opportunities and career development guidance to all volunteers, and actively seeks feedback from volunteers to continuously improve the experience further.

DPI continued to work in consultation with prominent universities and scholars throughout 2021. DPI continues to enjoy a relationship with various peacebuilding organisations and universities across the world whose students and graduates from universities across the world whose students wish to gain practical experience of working in conflict resolution and non-governmental international relations. DPI internship opportunities include travel to international conferences, paper publication, casework research, programme implementation and operational work, amongst other tasks and experiences.

The following individuals volunteered with DPI as interns in 2021:

James Henderson
Amy Drage
Gizem Yurtseven
Madeline Weirdeemann
Amelia Christofis
Cestine Johansson
Eyupcan Ertugrul
Ciara Murphy
Annabel Noordzij
Gokce Cavusoglu
Iliana Moridou
Vedat Semiz

Through their donated time, these volunteer interns made invaluable contributions which helped the organisation achieve its goals.

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Achievements and performance

DPI has continued to create and foster democratic platforms in which realistic solutions are being explored. This formal structure for a constructive, coherent and sustainable discussion on the democratic initiative in Turkey has enabled relevant parties to share knowledge, ideas, concerns and challenges facing the current situation. The focus areas of our work have created opportunities for key actors from across society to work collaboratively towards developing solutions and furthering a vibrant human rights culture conducive to achieving genuine and lasting peace, by providing concrete and consistent direction in conflict resolution.

As the COVID-19 pandemic prevailed at the beginning of 2021, DPI had to swiftly and smoothly adapt its programming for online platforms, crucially keeping channels of communication open and keeping the peace agenda moving despite the difficult times. Throughout the year DPI have maintained constant communication with our Council of Expert members in relation to our ongoing assessments of the impact of COVID-19. Through the combination of online and in-person activities, DPI's objectives and indicators in our monitoring and evaluation framework continue to be met.

DPI's reach has continued to expand and diversify. In 2021 DPI has been regularly in contact with political party officials, and conversations relating to the peace process during a challenging time in Turkey have been carried out. Party leaders openly discussed issues related to the conflict and conflict resolution as part of the broader challenging times that the country is in, and established links between these issues, making conflict resolution a timely topic. The participation level in these meetings was extremely high, and both the speakers and the participants appreciated the unique opportunity to engage in conversations in such a diverse context. People who normally do not have access to these high-level politicians, as well as the members of the international community, had the opportunity to engage with them and with each other.

The measurable impact of DPI's work is seen through media coverage and social media activity during and following DPI activities. Online events also positively influenced our social media engagements, increasing our public visibility and public debate. Both our English and Turkish social media accounts saw an increase in the number of followers. Additionally, participants systematically disseminate the information and knowledge gained from our activities to their constituencies. This is complemented by regular follow-ups by DPI which include attendance at meetings of participants themselves.

DPI conducted several visits to the Region and published numerous research papers and reports on thematic topics and numerous briefings of the developments on the ground. The organisation's activities covered the roles of women, business, youth, public engagement, media, the Wise Persons Committee,

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the private sector, the role of media and wider civil society in peace and democracy-building, the Kurdish Issue, constitutional issues, and freedom of expression. DPI is the only organisation able to continue to act with experts and stakeholders in the Region to work to prepare stakeholders for an eventual return to the negotiating table and extension of full democratic structures. DPI's International Law and Human Rights Programme carried out activities which underpinned democracy initiatives in the Region.

Despite the deep social polarisation of society currently experienced in the Region, DPI has the unique ability to bring together all relevant actors as a result of our strong foundation, wide contacts network and consistent approach which allow DPI to actively promote and facilitate dialogue even during the most difficult of times. Our work advances the participation of easily marginalised communities and aims to find solutions to the interrelated issues of human rights, peace and stability.

Financial Review

Review of financial position

The Charity has a surplus for the year of £22,021. Incoming resources for the year totalled £613,604 of which £601,739 relates to grant income. Due to on-going economic uncertainties related to Covid-19 leading to reduced availability of grants from governments and governmental organisations, the Charity is continuing to look for new sources of income and to diversify its income base.

At 31 December 2021, the total reserves stand at £402,131, of which all are unrestricted.

The Charity also has a reserves policy of maintaining 3-6 months' total expenditure in unrestricted reserves. This will be used if the charity encounters financial difficulties in the future. The charity aims to build up its reserves so that they are in line with the reserves policy.

Principal funding sources

In 2021, DPI has been funded by several European Governments – the Norwegian Ministry of Foreign Affairs, the Irish Department of Foreign Affairs and the Swiss Federal Department of Foreign Affairs.

Restrictions on distribution

The Charity has no issued share capital or debentures, hence there are no Directors' interests required to be stated in the accounts. Upon dissolution or winding up of the Charity, the assets shall be given or transferred to some similar institution having objects similar to the Charity. Each of its members has undertaken to contribute to the Charity a sum not exceeding £1 in the event of it being wound up while

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they are members or within one year after they cease to be members.

Tax status

The Charity is entitled to exemption from taxation or income and capital gains to the extent that its funds are applied for charitable purposes.

Plans for future periods

With a focus on thematic topics and due consideration for the regional dimensions, our parallel programmes and activities for 2022-2023 will draw from a unique and well-established political analysis and facilitate of inclusive political dialogue to strengthen democracy-building measures. Programmatic planning will incorporate internal research, as well as knowledge and information from our wider network to ensure that our work is developed and implemented effectively and in response to the changing needs of the Region.

The past year's activities demonstrated that while there are some advantages to online events, there are also some parts of our work that can only be (or be better) addressed in face-to-face meetings. Therefore, moving into 2022, DPI will implement a hybrid approach, combining online and in-person activities. This hybrid approach seeks to combine the benefits of online meetings, such as greater access and participation, with the gains in understanding and trust borne from face-to-face interactions.

DPI will continue to follow the advice of concerned governments. Providing that we can ensure the safety and wellbeing of our stakeholders and employees, DPI will organise in-person meetings where possible.

To strengthen this wider network, DPI will work to expand relationships with international experts, organisations and institutions. We will continue to utilise the Council of Experts and our network of international lawyers. Research and advice will feed into our strategic planning and continue to advance the understanding of conflict resolution and peacebuilding in the target countries, increasing the public's awareness of issues affecting peace in the Region, with a focus on areas of access to justice, human rights, gender issues and the regional impact of particular models of resolution. The organisation will seek to diversify funding and will continue to build productive partnerships with other individuals and institutions that share or reflect DPI's objectives.

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TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of DPI – Democratic Progress Institute 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 (the United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. 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 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 accounting 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. They 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.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

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In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on and signed on their behalf by:

Arild Humlen

Arild Humlen

Trustee

Date: 29 April 2022

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DPI - DEMOCRATIC PROGRESS INSTITUTE
FOR THE YEAR ENDED 31 DECEMBER 2021

Opinion

We have audited the financial statements of DPI - Democratic Progress Institute (the 'charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DPI - DEMOCRATIC PROGRESS INSTITUTE
(CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DPI - DEMOCRATIC PROGRESS INSTITUTE
(CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- The nature of the sector and the impact of Covid-19 on financial and operating performance and policies;
- Enquiries of management, including obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance of laws and regulations; and
- Discussions among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. The engagement team includes audit partners and staff who have extensive experience of working with charities in similar sectors and this experience was relevant to the discussion about where fraud risks might arise.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Charities Act and Charities SORP 2019.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included health and safety regulations and employment law.

As a result of these procedures, we considered the particular areas that were susceptible to misstatement due to irregularities, including fraud were in respect of revenue recognition and classification, management override, the incorrect allocation of expenditure between restricted funds, occurrence of expenditure and personal expenses being included within the charity's records. Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- reviewing revenue recognition and classification on an individual grant basis for all material grants;

DPI - DEMOCRATIC PROGRESS INSTITUTE
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DPI - DEMOCRATIC PROGRESS INSTITUTE
(CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the rationale of any significant transactions that are unusual or outside the normal course of the charity's operations.
- Reviewing the allocation of expenditure between funds on a sample basis.
- Agreeing expenditure on a sample basis to verify validity.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

David Chandra

David Chandra (Senior Statutory Auditor)

for and on behalf of

Lubbock Fine LLP

Chartered Accountants & Statutory Auditors

Paternoster House

65 St Paul's Churchyard

London

EC4M 8AB

Date: 29 April 2022

DPI - DEMOCRATIC PROGRESS INSTITUTE
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	2	1,941	599,798	601,739	839,908
Investments	3	72	-	72	1,799
Other income	4	11,793	-	11,793	-
Total income		13,806	599,798	613,604	841,707
Expenditure on:					
Charitable activities	5	(2,820)	594,403	591,583	724,790
Total expenditure		(2,820)	594,403	591,583	724,790
Net income		16,626	5,395	22,021	116,917
Transfers between funds	13	5,395	(5,395)	-	-
Net movement in funds		22,021	-	22,021	116,917
Reconciliation of funds:					
Total funds brought forward		380,110	-	380,110	263,193
Net movement in funds		22,021	-	22,021	116,917
Total funds carried forward		402,131	-	402,131	380,110

The notes on pages 28 to 42 form part of these financial statements.

Unless stated in the relevant notes all income and expenditure related to unrestricted funds.

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	21,487	17,673
Current assets			
Debtors	10	18,614	20,867
Cash at bank and in hand		506,711	884,392
		<u>525,325</u>	<u>905,259</u>
Creditors: amounts falling due within one year	11	(144,681)	(542,822)
Net current assets		<u>380,644</u>	<u>362,437</u>
Total net assets		<u>402,131</u>	<u>380,110</u>
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	402,131	380,110
Total funds		<u><u>402,131</u></u>	<u><u>380,110</u></u>

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 and signed on their behalf by:

Arild Humlen

Arild Humlen
Trustee
Date: 29 April 2022

The notes on pages 28 to 42 form part of these financial statements.

DPI - DEMOCRATIC PROGRESS INSTITUTE
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash used in operating activities	15	(368,568)	(559,572)
		<hr/>	<hr/>
Cash flows from investing activities			
Dividends, interests and rents from investments		72	1,799
Purchase of tangible assets		(9,185)	(8,711)
		<hr/>	<hr/>
Net cash used in investing activities		(9,113)	(6,912)
		<hr/>	<hr/>
Change in cash and cash equivalents in the year		(377,681)	(566,484)
Cash and cash equivalents at the beginning of the year		884,392	1,450,876
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year	16	506,711	884,392
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 28 to 42 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies

1.1 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.

DPI - Democratic Progress Institute 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.

The financial statements are presented in sterling, which is the functional currency of the charity, and are rounded to the nearest £.

1.2 Going concern

The charity is reliant upon grants from worldwide governments and governmental organisations, as well as from other charitable organisations, to meet its running costs. Due to recent global economic uncertainties, the availability of funding from such organisations has been affected, and the timing of grant awards and receipt of funding has become unpredictable. The trustees are currently awaiting the outcome of various funding applications however due to the nature of its activities; the majority of the Charity's expenditure is incurred directly on projects and so the Charity is able to control its direct charitable expenditure based on the level of funding that it has received.

After considering forecasts for 2022 and beyond in addition to funding that has already been secured for 2022/23, the trustees consider it appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustment which would result if there were insufficient funds available in respect of the Charity's operations.

1.3 Company status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

The registered office and principal place of business is 11 Guilford Street, London, WC1N 1DH.

1.4 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 Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies (continued)

1.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

1.6 Income

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

Grant income is recognised upon acceptance of the grant. Where grants specify the period the activities and the costs to which they relate, they are recognised as income over that period as the associated costs which give rise to the entitlement to the income are incurred.

No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Donations are recognised on a receipts basis. Investment income is recognised on an accruals basis. In light of uncertainty as to the recovery of awards of costs in legal cases, these are not reflected until the funds have been remitted to the United Kingdom and the charity can demonstrate that it is entitled to retain the funds.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies (continued)

1.7 Expenditure

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable activity costs are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.8 Interest receivable

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

1.9 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office and computer equipment - 20% straight line

1.10 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating Income and Expenditure Account on a straight line basis over the lease term.

1.11 Debtors

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

1.12 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies (continued)

1.13 Liabilities

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 Charity 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.

1.14 Financial instruments

The Charity 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.

1.15 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Grants and associated income	1,941	599,798	601,739

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Grants and associated income	4,943	834,965	839,908

The charity is funded by a number of Charitable Trusts, Foundations and European Governments.

Included in the grant income above is £64,476 (2020: £10,010) from the Department of Foreign Affairs and Trade, Ireland 2019/20 grant.

Included in the grant income above is £21,035 (2020: £nil) from the Department of Foreign Affairs and Trade, Ireland 2020/21 grant.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

3. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Bank interest receivable	72	72
	<u>72</u>	<u>72</u>

	Unrestricted funds 2020 £	Total funds 2020 £
Bank interest receivable	1,799	1,799
	<u>1,799</u>	<u>1,799</u>

4. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Sundry income	11,793	11,793	-
	<u>11,793</u>	<u>11,793</u>	<u>-</u>

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Strategic Human Rights Litigation, Advocacy and Monitoring	3,942	53,880	57,822
Small Group Expertise Sharing	-	91,777	91,777
Research, Assessment and Targeted Advice	(6,762)	344,106	337,344
Broadening Bases of Engagement and Participation	-	104,640	104,640
	<u>(2,820)</u>	<u>594,403</u>	<u>591,583</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

5. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Strategic Human Rights Litigation, Advocacy and Monitoring	4,000	53,087	57,087
Small Group Expertise Sharing	-	235,432	235,432
Research, Assessment and Targeted Advice	1,856	194,448	196,304
Broadening Bases of Engagement and Participation	-	235,967	235,967
	<u>5,856</u>	<u>718,934</u>	<u>724,790</u>

Summary by expenditure type

	Staff costs 2021 £	Other costs 2021 £	Total funds 2021 £
Strategic Human Rights Litigation, Advocacy and Monitoring	-	57,822	57,822
Small Group Expertise Sharing	8,682	83,095	91,777
Research, Assessment and Targeted Advice	281,571	55,773	337,344
Broadening Bases of Engagement and Participation	8,682	95,958	104,640
	<u>298,935</u>	<u>292,648</u>	<u>591,583</u>

	Staff costs 2020 £	Other costs 2020 £	Total funds 2020 £
Strategic Human Rights Litigation, Advocacy and Monitoring	-	57,087	57,087
Small Group Expertise Sharing	125,488	109,944	235,432
Research, Assessment and Targeted Advice	125,489	70,815	196,304
Broadening Bases of Engagement and Participation	125,487	110,480	235,967
	<u>376,464</u>	<u>348,326</u>	<u>724,790</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Strategic Human Rights Litigation, Advocacy and Monitoring	21,783	36,039	57,822
Small Group Expertise Sharing	55,738	36,039	91,777
Research, Assessment and Targeted Advice	301,305	36,039	337,344
Broadening Bases of Engagement and Participation	68,601	36,039	104,640
Total 2021	447,427	144,156	591,583

Included within support costs are premises costs of £70,134 (2020 - £75,526), general office expenses of £21,441 (2020 - £38,611) and professional fees of £52,582 (2020 - £69,276).

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Strategic Human Rights Litigation, Advocacy and Monitoring	11,233	45,854	57,087
Small Group Expertise Sharing	189,579	45,854	235,433
Research, Assessment and Targeted Advice	150,451	45,853	196,304
Broadening Bases of Engagement and Participation	190,113	45,853	235,966
Total 2020	541,376	183,414	724,790

7. Auditors' remuneration

	2021 £	2020 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts (governance)	9,540	9,600
Fees payable to the Charity's auditor in respect of: Audit-related assurance services	8,908	1,740

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

8. Staff costs

	2021	2020
	£	£
Wages and salaries	272,889	336,541
Social security costs	20,450	33,138
Contribution to defined contribution pension schemes	5,596	6,785
	<u>298,935</u>	<u>376,464</u>

Key management personnel remuneration for the year totalled £107,322 (2020 - £139,218).

The average number of persons employed by the Charity during the year was as follows:

	2021	2020
	No.	No.
Average number of employees	<u>8</u>	<u>11</u>

No employee received remuneration amounting to more than £60,000 in either year.

For the purposes of the Department of Foreign Affairs and Trade, Ireland grant, one employee (2020 - none) received total remuneration of between €60,000 (£51,591) and €70,000 (£60,189).

During the current or prior year no Trustee received remuneration, other benefits or reimbursement of expenses.

DPI - DEMOCRATIC PROGRESS INSTITUTE
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9. Tangible fixed assets

	Office and computer equipment £
Cost or valuation	
At 1 January 2021	46,564
Additions	9,185
At 31 December 2021	<u>55,749</u>
Depreciation	
At 1 January 2021	28,891
Charge for the year	5,371
At 31 December 2021	<u>34,262</u>
Net book value	
At 31 December 2021	<u>21,487</u>
At 31 December 2020	<u>17,673</u>

10. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	16,064	19,228
Prepayments and accrued income	2,550	1,639
	<u>18,614</u>	<u>20,867</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

11. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	34,358	39,825
Other creditors	2,362	197,455
Accruals and deferred income	107,961	305,542
	<u>144,681</u>	<u>542,822</u>
	2021	2020
	£	£
Deferred income		
Deferred income at 1 January 2021	273,190	1,373,298
Resources deferred during the year	82,117	64,476
Amounts released from previous periods	(273,190)	(1,164,584)
	<u>82,117</u>	<u>273,190</u>

The deferred income balance is in relation to restricted grant income received during the year which has been set aside for projects in 2022. Included within deferred income is £64,689 (2020 - £64,476) received from Department of Foreign Affairs and Trade, Ireland during the year.

12. Financial instruments

	2021	2020
	£	£
Financial assets		
Financial assets measured at amortised cost	<u>16,064</u>	<u>19,228</u>
	2021	2020
	£	£
Financial liabilities		
Financial liabilities measured at amortised cost	<u>62,563</u>	<u>269,632</u>

Financial assets measured at amortised cost comprise of trade debtors, accrued income and other debtors.

Financial liabilities measured at amortised cost comprise of trade creditors, accruals and other creditors.

DPI - DEMOCRATIC PROGRESS INSTITUTE
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Unrestricted funds					
General Funds	380,110	13,806	2,820	5,395	402,131
Restricted funds					
Strategic Human Rights, Litigation, Advocacy and Monitoring	-	162,603	(157,208)	(5,395)	-
Small Group Expertise Sharing	-	162,224	(162,224)	-	-
Research, Assessment and Targeted Advice	-	123,216	(123,216)	-	-
Broadening Bases of Engagement and Participation	-	151,755	(151,755)	-	-
	-	599,798	(594,403)	(5,395)	-
Total of funds	380,110	613,604	(591,583)	-	402,131

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Unrestricted funds					
General Funds	262,800	6,742	(5,856)	116,424	380,110
Restricted funds					
Strategic Human Rights, Litigation, Advocacy and Monitoring	393	290,349	(174,318)	(116,424)	-
Small Group Expertise Sharing	-	197,070	(197,070)	-	-
Research, Assessment and Targeted Advice	-	153,941	(153,941)	-	-
Broadening Bases of Engagement and Participation	-	193,605	(193,605)	-	-
	393	834,965	(718,934)	(116,424)	-
Total of funds	263,193	841,707	(724,790)	-	380,110

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

13. Statement of funds (continued)

Restricted funds

Restricted projects are funded by a number of Charitable Trusts, Foundations and European governments.

Strategic Human Rights Litigation, Advocacy and Monitoring activities include assistance of victims of torture and ill treatment, promoting of human rights for everybody who lives in the Kurdish regions and elsewhere, training and seminars to educate local lawyers and to prepare cases for submission to the ECHR.

Small Group Expertise Sharing activities include comparative study visits, briefings and mentoring for key stakeholders.

Research, Assessment and Targeted Advice activities are carried out to assist with other charitable activities.

Broadening Bases of Engagement and Participation activities include seminars, conferences and roundtables aimed at key stakeholders and influencers in the solution process in Turkey.

Transfer of funds

Restrictions placed on certain funds were satisfied during the year resulting in a transfer of £5,395 (2020 - £116,424) from restricted to unrestricted funds.

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	21,487	-	21,487
Current assets	443,207	82,118	525,325
Creditors due within one year	(62,563)	(82,118)	(144,681)
Total	402,131	-	402,131

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	17,673	-	17,673
Current assets	436,370	468,889	905,259
Creditors due within one year	(73,933)	(468,889)	(542,822)
Total	<u>380,110</u>	<u>-</u>	<u>380,110</u>

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	22,021	116,917
Adjustments for:		
Depreciation charges	5,371	3,959
Dividends, interests and rents from investments	(72)	(1,799)
Decrease in debtors	2,253	240,554
(Decrease)/Increase in creditors	(398,141)	(919,203)
Net cash used in operating activities	<u>(368,568)</u>	<u>(559,572)</u>

16. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	506,711	884,392
Total cash and cash equivalents	<u>506,711</u>	<u>884,392</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

17. Analysis of changes in net debt

	At 1 January 2021	Cash flows	At 31 December 2021
	£	£	£
Cash at bank and in hand	884,392	(377,681)	506,711
	<u>884,392</u>	<u>(377,681)</u>	<u>506,711</u>
	<u><u>884,392</u></u>	<u><u>(377,681)</u></u>	<u><u>506,711</u></u>

18. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £5,596 (2020 - £6,785). Contributions totalling £1,642 (2020 - £2,610) were payable to the fund at the balance sheet date and are included in creditors.

19. Operating lease commitments

At 31 December 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Not later than 1 year	79,375	81,259
Later than 1 year and not later than 5 years	238,126	306,000
Later than 5 years	719	-
	<u>318,220</u>	<u>387,259</u>
	<u><u>318,220</u></u>	<u><u>387,259</u></u>

The total lease payments recognised as an expense during the year were £62,089 (2020 - £77,032). Included within the lease payments recognised as an expense during the year is a reduction in rent of £9,563 resulting from the COVID-19 pandemic.

20. Related party transactions

There were no related party transactions in the current or prior year.

DPI - DEMOCRATIC PROGRESS INSTITUTE

England & Wales - Charity number 1037236

Accounts

Registered number: 2922108
Charity number: 1037236

**DPI - DEMOCRATIC PROGRESS
INSTITUTE**

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

LUBBOCK FINE LLP
Chartered Accountants
Paternoster House
65 St Paul's Churchyard
London EC4M 8AB

DPI - DEMOCRATIC PROGRESS INSTITUTE
(A Company Limited by Guarantee)

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DPI - DEMOCRATIC PROGRESS INSTITUTE
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees	Nicholas Stewart, Q.C., Chair Arild Humlen, Treasurer Priscilla Hayner Jacqueline Muirhead Antonia Potter Prentice Catherine Woollard
Company registered number	2922108
Charity registered number	1037236
Registered office	11 Guilford Street London WC1N 1DH
Chief executive officer	Kerim Yildiz
Independent auditors	Lubbock Fine LLP Chartered Accountants & Statutory Auditors Paternoster House 65 St Paul's Churchyard London EC4M 8AB
Bankers	Barclays Bank plc 27 Regent Street London W1 4UB

**DPI - DEMOCRATIC PROGRESS INSTITUTE
(A Company Limited by Guarantee)**

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees (who are also directors of the charity for the purposes of the Companies Acts) present their annual report together with the audited financial statements of DPI – Democratic Progress Institute (the Charity) for the year ended 31 December 2020. The Trustees confirm that the Annual Report, which acts as a director's report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Reference and administrative details

Reference and administrative details are shown in the schedule of members of the Board and professional advisers on page 1 of the financial statements.

The Board of Directors

The Board that served DPI in 2020 comprised the individuals listed below:

Nicholas Stewart Q.C. (Chair)

Arild Humlen (Treasurer)

Priscilla Hayner

Jacqueline Muirhead

Antonia Potter Prentice

Catherine Woollard

David Petrsek (resigned 13 May 2020)

Structure, governance and management

DPI is registered as a charitable company limited by guarantee and is governed by a Board of Directors. Members of the Board meet at least once per calendar year and usually three or more times. In 2020 there were three Board meetings. They are elected and opted under the terms of the Articles of Association. All members retire at each Annual General Meeting and are eligible for re-election at that time. The Board of Directors are the Trustees of DPI, and overall responsibility for the management of DPI rests with this Board.

Arrangements for setting pay and remuneration of key management personnel are decided upon by the Board and the general policy is to increase staff remuneration to compensate for inflation plus a small incentive increase across the board. Additionally, DPI works with a network of experts and expert bodies which provide advice on the direction and content of the organisation's activities and projects. Members of our Council of Experts provided advice on areas of human rights, constitutional law, transitional justice and truth commissions, international humanitarian law, mediation and conflict resolution. The Council currently comprises:

**DPI - DEMOCRATIC PROGRESS INSTITUTE
(A Company Limited by Guarantee)**

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Council of Experts

Bertie Ahern, Ireland
Dermot Ahern, Ireland
Prof. Dr Mehmet Asutay, United Kingdom
Prof. Dr. Aşkın Asan, Turkey
Ali Bayramoğlu, Turkey
Christine Bell, Northern Ireland
Cengiz Çandar, Turkey
Oral Çalışlar, Turkey
Ayşegül Doğan
Andy Carl, United Kingdom
Vegard Ellefsen, Norway
Dr. Vahap Coşkun, Turkey
Prof. Salomón Lerner Febres, Peru
Prof. Dr. Fazıl Hüsni Erdem, Turkey
Martin Griffiths, Yemen
David Gorman, Cyprus
Dr. Edel Hughes, Ireland
Prof. Mervyn Frost, United Kingdom
Prof. Dr Ahmet Insel, Turkey
Kezban Hatemi, Turkey
Avila Kilmurray, Northern Ireland
Kadir İnanır, Turkey
Prof. Ram Manikkalingam, Sri Lanka
Bejan Matur, Turkey
Hanne Melfald, Norway
Prof. Monica McWilliams, Northern Ireland
Roelf Meyer, South Africa
Mark Muller, QC, United Kingdom
Prof. John Packer, Canada
Avni Özgürel, Turkey
Jonathan Powell, United Kingdom
Sir Kieran Prendergast, United Kingdom
Rajesh Kumar Rai, United Kingdom
Aleka Kessler (Switzerland)
Sir David Reddaway, United Kingdom
Prof. Dr. Mehmet Ufuk Uras, Turkey
Prof. Dr. Sevtap Yokuş, Turkey

DPI's Network

DPI's main focus continues to be Turkey with its wider network constantly expanding to the Middle East and North Africa through developing relationships and partnerships with local contacts, organisations and expert bodies in Turkey.

DPI engages with and consults this wider network, including the DPI's Council of Experts, regarding its direction, context and activities. DPI uses the following sources to expand its network:

1. Membership of the European Peacebuilding Liaison Office (EPLO) in Brussels which provides with the opportunity to interact with a variety of international civil society organisations.
2. Experts, scholars and universities in Turkey, the Middle East and North Africa (the "Region") which provides access to the latest information about the Region

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

3. Turkey Democracy Platform which comprises prominent jurists, entrepreneurs, academics, journalists and other civil society representatives and provides another forum for cooperation and for DPI's work to be disseminated at the highest level.
4. Bar associations and human rights organisations both in the Region and worldwide, which strengthens DPI's legal work
5. Universities in the UK, Europe and Turkey.

The consultation and collaboration with this wider network have enhanced our capacity to reach an even wider audience, providing valuable insight and information. DPI will continue to seek out new relationships and partnerships which improve the organisation's access to first-hand accounts and on-the-ground information relevant to trends and casework.

Risk Management

The risks to which DPI is exposed, under DPI's aims and objectives, are regularly monitored by the Council of Experts and DPI's wider network. DPI continues to implement a risk assessment framework which includes an assessment policy relating to planning stages, travel and implementation of our activities and proposes alternative options should any of the anticipated risks arise. Given the ever-changing dynamics in the Region, it is important to continually assess the associated risks in terms of understanding local dynamics and trends of all our activities. Risk assessment is carried out using desk-based research and face to face evaluation, as well as following a range of sources contribute to this process.

DPI monitors the situation on the ground and any risks are individually addressed and identified through quarterly strategy meetings and ongoing consultations with staff, experts and key contacts with extensive knowledge of the developments taking place in the Region. The Trustees are committed to regular monitoring and evaluation of organisational risk assessment and are satisfied that efficient and effective systems are in place to mitigate exposure to major risks. DPI effectively mitigated risks associated with the Covid-19 pandemic. DPI swiftly created an adapted programme model for online platforms to continue activities and to meet programme objectives. Extensive risk assessment was carried out of DPI premises and guidance provided to staff on how to manage risks in the DPI premises.

Objectives and Activities

Theoretical Framework: DPI's work is underpinned by the Elite Theory model of sociological theory concerning social change. This theory proposes that change can be enacted by targeting those in society who hold positions of power and influencing their positions (currently, particularly on democracy and an eventual resolution process). DPI's work is further supported by the proximity principle, which highlights how repeated interactions build relationships. DPI endeavours to reach a broad cross-section of participants whose power lies in traditional political or parliamentary positions, alongside those influential in journalism, the media, the arts, academia, business and civil society. Balanced with this broad approach is the reunion of particular individuals, including "core group" streams, where evidence indicates that repeated exposure compounds relationship building, here with the anticipated aim of increased interest in coalition building and collaborative thinking.

Projects address conflict resolution through the advancement of human rights, peace and democracy building. This is carried out by creating a platform for participants to meet experts and to draw on comparative studies to analyse and extract lessons from mechanisms used to achieve sustainable peace elsewhere. The work supports the development of a pluralistic political arena capable of generating consensus and ownership over work on key issues surrounding a democratic solution at the political and the local level. Activities are aimed at finding sustainable solutions with the involvement and participation of every level of society, from grassroots organisations to the highest levels of leadership.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Public Benefit

DPI refers to the Charity Commission's general guidance on public benefit when reviewing the organisation's aims and objectives and in the planning of future activities.

DPI aims to create an atmosphere whereby different parties share knowledge, ideas, concerns and suggestions regarding challenges to peace and democracy in Turkey and the Region. Our work focuses on providing expertise combining research and practical approaches to broaden bases for wider public involvement in promoting peace and democracy building.

Activities in 2020:

Comparative study visits/events: These participatory activities offer comparative learning from international cases and opportunities for constructive interaction with high-level stakeholders from Turkey, often from highly diverse groups who seldom interact in a neutral setting.

Round Table discussions: Held in Turkey and other countries abroad, these meetings are attended by diverse groups of participants and focus on a variety of themes including the role played by women, young people, civil society, media, religious leaders or the business community in conflict resolution processes.

Research and publications: DPI holds assessments meetings which provide individuals who have written research and assessment papers for DPI with the opportunity to discuss their findings and provide further analysis. It is a great opportunity for DPI to also invite individuals who would be able to give a greater analysis of the Region and disseminate their learning and experiences. The analysis and assessment meetings also allow for the strengthening of networks of experts on democratisation.

Charitable Objectives

- a) To promote and protect the rights of people in Turkey, the Middle East and North Africa (the "Region") regardless of race, colour, sex, language, religion, political persuasion or other belief or opinion and people elsewhere in the world who have ties to the Region and who are or have been the victims of contraventions of their human rights and the families of such people and to assist them in gaining redress for their suffering and promoting better future protections.
- b) To assist people who have ties to the Region and who are in need, and who are or have been the victims of contraventions of their human rights and the families of such people in obtaining financial and legal assistance.
- c) To advance education by raising awareness of the situation of people who have ties to the Region throughout the world.
- d) To procure the abolition of torture and other contraventions of human rights of people who have ties to the Region by all lawful means including without limitation providing information and other assistance to states or governments prosecuting torturers and those who conspire with them and to promote peace and democracy.

The Charitable Objectives are met through a set of complementary approaches which in 2020:

- Contributed to the establishment of a structured public dialogue on peace and democracy building.
- Provided opportunities for different parties to draw on comparative studies, analyse and compare various mechanisms used to achieve positive results.
- Supported a public atmosphere of inclusion and frank, structured discussions whereby different parties shared knowledge, ideas, concerns, suggestions and challenges of building and strengthening democracy.
- Strengthened and supported collaboration between academics, civil society and policy-makers.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

- Identified common priorities and developed innovative approaches to participating in and influencing democracy building.
- Promoted and protected human rights regardless of race, colour, sex, language, religion, political persuasion or other belief or opinion.
- Adapted programming swiftly and efficiently for online platforms to continue to meet the objectives during the global pandemic.

These approaches included activities which empowered direct beneficiaries while helping to positively influence discourse and policy objectives around democracy in Turkey and the Region. Through this work, DPI contributed to the promotion and nurturing of democracy, human rights and access to justice. Over the year, DPI brought together a cross-section of participants for activities which empowered individuals and institutions to play a more significant and active role in the decisions that affect their communities. Recognising that strong dialogue and collaboration amongst all sectors of society are necessary to progress towards peaceful conflict resolution, DPI conducted activities to promote this dialogue and cooperation. The work aided governments to fulfil their obligations to international human rights agreements and development plans, while ensuring peace and democracy remain on the international agenda. DPI's complementary approaches included work in 2020 on the following.

Focus Areas:

- 1) Small-Group Expertise Sharing
- 2) Broadening Bases of Engagement and Participation
- 3) Assessment, Analysis and Targeted Advice
- 4) International Law and Human Rights Programme

Focus Area 1. Small-Group Expertise Sharing (Comparative Study Visits/Events, Briefings, Mentoring)

This area of work aims to facilitate collaborative sharing of expertise by encouraging participants to focus attention on commonalities with other conflicts, rather than differences. This unique model helps establish an environment in which potential solutions can be explored with conflict transformation experts who have practical experience, and in which bridges are built between different sides of a conflict. This work is conducted through Comparative Study Visits/Events, as well as briefing and mentoring sessions. It has proven to be a practical and effective tool for creating a space for key actors to achieve long-term, open and democratic cooperation. This approach allows participants to discover and create common points of reference, leading to long term relationship building, which often continues beyond the activity. These activities helped ensure that decision-makers and the wider public were able to access comparative information and examples of steps to achieve peace, democracy and justice in the Region. Decision-makers were able to access a diverse range of information to inform policy proposals. Participants in DPI activities included those receiving strategic briefings and mentoring advice from DPI, who were able to put their new knowledge into practice engaging with experts on topical case studies.

Comparative Study Visits/Events

An in-person CSV was planned to Ireland: 'The Role of Civil Society in Conflict Resolution Processes during Changing and Challenging Times', Dublin and Belfast, 23-27 March 2020. However, this was postponed indefinitely due to the escalation of the Covid-19 pandemic. Comparative Study Visits were successfully adapted for online platforms. The following events took place:

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

- Overcoming Challenges During Difficult Times in Conflict Resolution: The Northern Ireland Experience, Online Comparative Study Event, 21 October 2020
- Overcoming Challenges During Difficult Times in Conflict Resolution: The Northern Ireland Experience Part II, Online Comparative Study Event, 26 November 2020

Briefing and Mentoring

DPI provided extensive mentoring and briefing including conducting meetings across Europe and in the Middle East. Throughout the pandemic, the majority of briefing and mentoring activities were successfully adapted for online platforms, although some essential face to face work continued by taking all necessary protective measures. These private meetings are held with key figures in conflict resolution including officials and civil society as well as academia. DPI's focus continues to be on extending dialogue on fundamental issues related to conflict resolution in the Region through sharing knowledge and skills necessary for conflict transformation and peacebuilding. In addition to smaller sessions, DPI organised larger briefing meetings in 2020.

DPI's bilateral mentoring sessions provided important opportunities to discuss matters of interest with small groups and individuals and institutions on democratic processes and human rights. This enabled participants to consider how other examples might be applicable and relevant to the current contexts. These were held with political, civil society and community leaders, as well as with Council of Expert members and other key experts in Europe and Turkey.

Focus Area 2. Broadening Bases of Engagement and Participation (Roundtables)

This area of work provided inclusive platforms for dialogue and increased participation of all sectors of society in democracy building, broadening the bases of support in Turkey for democratic processes. Through seminars, conferences and roundtables civil society groups in Turkey participated effectively at the centre of high-level discussions on future processes. The inclusive approach ensured that peripheral groups, such as women and minorities, were included in conversations about issues that directly affect their lives. DPI's work towards peace and reconciliation has resulted in a wider sense of ownership for long-term, open and democratic dialogue in the Region and has brought about new opportunities for these groups to work more closely together.

Seminars, Conferences, Roundtables

In-Person:

- Youth Engagement in Conflict Resolution Processes: Lessons Learnt from the Turkish Experience with the Wise Persons Council 15 February 2020
- The Role of Women in Conflict Resolution: Reflections on the Turkish Experience III Istanbul, 29 February 2020

Online:

- Peace and Technology Series: Exploring the Opportunities and Growing Impact of Emerging Technologies on Peace and Conflict Resolution Processes, Online, 9 April 2020
- Civil Society Actors in Turkey: Keeping the Dialogue Alive During Challenging Times, Online, 17 April 2020
- Current Situation in Turkey: Government Perspective and Future Vision, with Cevdet Yılmaz, Deputy Chair of AK Party, Online, 27 April 2020
- Opposition's Perspective on the political, social and economic effects of COVID-19 in Turkey, with Pervin Buldan, member of Parliament and co-chair of Peoples' Democratic Party (HDP), Online, 6 May 2020

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FOR THE YEAR ENDED 31 DECEMBER 2020

- Brainstorming Meeting with Turkey-based Council of Experts, 11 May 2020
- Peace and Technology Series - Exploring the Opportunities and Growing Impact of Emerging Technologies on Peace and Conflict Resolution Processes, Online, 15 May 2020
- The Impact of COVID-19 on the Global and Turkish Economy: Examining the Challenges and Opportunities of this Impact on Peace and Democratisation Processes, Online, 27 May 2020
- Current Situation in Turkey: The Role of Local Government Leaders in Responding to COVID-19 & their Post-Pandemic Strategy, with Fatma Şahin, Mayor of Gaziantep and member of the AK Party, Online, 2 June 2020
- Opposition's Perspective on the Political, Social and Economic Effects of COVID-19 in Turkey, with Temel Karamollaoğlu, Leader of Felicity Party (Saadet), Online, 11 June 2020
- Brainstorming Meeting with Turkey-based Council of Experts, 26 June 2020
- Opposition's Perspective on the Political, Social and Economic Effects of COVID-19 in Turkey' with Ahmet Davutoğlu, President of Future Party, Online, 6 July 2020
- The Role of Women in Conflict Resolution, Online, 15 July 2020
- Current Situation in Turkey: The Role of Local Government Leaders in Responding to COVID-19 & their Post-Pandemic Strategy, with Ayhan Bilgen, co-Mayor of Kars, Online, 17 August 2020
- DPI held a Farewell Event for Ambassador Christian Berger, Head of the EU Delegation to Turkey titled: 'Turkey-EU Relations: Challenges and Opportunities', 25 August 2020
- Current Situation in Turkey: What does opposition think and offer? with Kemal Kılıçdaroğlu, President of Republican People's Party (CHP), Online, 16 September 2020
- Current Situation in Turkey: What does opposition think and offer?, with Ali Babacan, Leader of the Democracy and Progress Party, Online, 13 October 2020
- End of Year Council of Experts Roundtable, 10th December 2020

An in-person Roundtable was planned in Dublin 27-29 March 2020 entitled: 'Lessons Learned from the Turkish Peace Process and Possible Next Steps'. However, this was indefinitely postponed due to the escalation and continuation of the Covid-19 pandemic.

Focus Area 3. Assessment, Analysis and Targeted Advice

Throughout the year, DPI produced a dynamic range of assessments, reports, briefings and media releases which aimed to increase the public's awareness of issues affecting peace in the Region. Through this area of work we have strengthened knowledge of the complex dynamics at work in the conflict and have shared potential solutions with the aim that it will contribute to a long-lasting political resolution to the conflict.

DPI continued to provide advice to policymakers, civil society organisations, academics, journalists, researchers and other individuals and institutions working on issues relevant to peace and democracy in the Region, helping to keep international human rights dialogue informed and abreast of developments.

DPI's assessment comprises an ongoing body of work. The research and evaluation conducted are independent and critically engaged with a suite of issues related to democracy building and conflict resolution. In 2020 the topics of assessments included; new political parties, the Kurdish issue, the role of the opposition in peace processes, the business of peace, the impact of Covid-19 on peace, the EU and conflict transformation processes.

All of DPI's publications were translated where appropriate. To enhance accessibility and ensure transparency, publications are available to be downloaded from www.democraticprogress.org and on academia.edu. Publications from 2020 are listed below:

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Assessments and Research in 2020

Assessments

- *Constitutional-Legal Deadlocks and Opportunities for a Prospective Resolution Process in Turkey* by Dr Sevtap Yokus September 2019
- *Political Actors In the Context Of The Kurdish Problem And New Opportunities For A Politics Of Peace* by Ali Bayramoğlu
- *The Business Of Peace: New Political Parties, the Resolution Process and Potential Developments in 2020 in Turkey* by Dr Edel Hughes and Dr Daniel Aguirre November 2019
- *New Political Parties, The Resolution Process And Potential Developments In 2020 In Turkey* by Ferda Balancar January 2020
- *The Role of the Opposition in a Politics of Peace* Ali Bayramoğlu, May 2020
- *The impact of the COVID -19 pandemic on the political, military, and social spheres and the relevance to the ongoing conflict in Turkey* - Ali Bayramoglu, May 2020
- *The EU and Conflict Transformation: Playing A Crucial Role?* – Dr Edel Hughes, May 2020
- *Conflict in Turkey: Context, Applicable Law and the Search for a Solution* – Dr Edel Hughes, May 2020
- *The Impact of COVID-19 on the Global and Turkish Economy: examining the challenges and opportunities of this impact on peace and democratisation processes*, May 2020
- *Opportunities for a Democratic Legal Order Based on Peace in Turkey Following the Covid-19 Pandemic*, Sevtap Yokus, July 2020
- *'Assess the medium and long-term impact and effect of Covid-19 on the ongoing Kurdish resolution process: how will conflict resolution be affected? With reference to the impact on the political and the economic sphere'* Ferda Balancar, July 2020
- *'The Kurdish Issue and the Political Parties in the Current State of Affairs'* Ali Bayramoğlu December 2020

Briefs

Eleven briefs have been distributed in 2020:

- Turkey Brief, March 2020
- Political Response to the Coronavirus Crisis in Turkey, April 2020
- Brief - the Impact of the Coronavirus in Turkey 18 May 2020
- Brief about Political Developments and Coronavirus in Turkey, 3 June 2020
- Brief about Political Developments and Coronavirus in Turkey, 16 June 2020
- Turkey Brief, 9 July 2020
- Turkey Brief, 25 August 2020
- Brief on Increasing Nationalist Discourse, 4 September 2020
- Brief on the resignation of the Turkish Finance Minister, 9 September 2020
- CHP and Kurdish Issue, 1 October 2020
- Turkey Brief, 25 November 2020

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

One research paper

- Are Turkey's Minorities Facing a New Wave of Danger? was completed and distributed to selected stakeholders in July 2020

One external evaluation:

- Interim External Evaluation of the project Supporting Inclusive Dialogue at a Challenging Time in Turkey by Mark White of First Call Partners completed in June 2020.

Activity Reports

- Online Roundtable 'Opposition's Perspective on the Political, Social and Economic Effects of COVID-19 in Turkey', Ali Babacan- Leader of the Democracy and Progress (DEVA) Party 13 October 2020
- Online Roundtable 'Opposition's Perspective on the Political, Social and Economic Effects of COVID-19 in Turkey' with Kemal Kılıçdaroğlu, President, Republican People's Party (CHP) 17 September 2020
- Online Roundtable, 'Opposition's Perspective on the Political, Social and Economic Effects of COVID-19 in Turkey' with Temel Karamollaoğlu, Leader of Saadet Party, 11 June 2020
- Online Roundtable, 'The Role of Women in Conflict Resolution' 15 July 2020
- Online Roundtable 'The Impact of Covid-19 on the Global and Turkish Economy: Examining the Challenges and Opportunities of this Impact on Peace and Democratisation Processes' 27 May 2020
- Online Roundtable: Current Situation on Turkey: The Role of Local Government leaders in Responding to Covid 19 and the Post Pandemic strategy with Fatma Sahin. Mayor of Gaziantep, 2 June 2020
- Online Roundtable 'Opposition's Perspective on the political, social and economic effects of COVID-19 in Turkey' with Ahmet Davutoğlu, President of Future Party - 6 July 2020
- Online Roundtable 'Current Situation in Turkey: The Role of Local Government Leaders in Responding to COVID-19 & their Post-Pandemic Strategy Ayhan Bilgen Co Mayor of Kars 17 August 2020
- Online Roundtable 'Current Situation In Turkey: Government Perspective and Future Vision' - Cevdet Yilmaz -
- Online Roundtable 'Peace and Technology Series: Exploring the Opportunities and Growing Impact of Emerging Technologies on Peace and Conflict Resolution Processes (1 and 2)'
- Online Roundtable 'Opposition's Perspective on the political, social and economic effects of COVID-19 in Turkey' with Pervin Buldan Co-Chair of HDP, 6 May 2020
- Online Roundtable 'Civil Society Actors in Turkey: Keeping the dialogue alive during difficult times 17 April 2020
- Roundtable Meeting The Role of Women in Conflict Resolution: Reflections on the Turkish Experience III, Istanbul 29 February 2020
- Roundtable Meeting: Youth Engagement in Conflict Resolution Processes: Lessons Learnt from the Turkish Experience with the WPC, Istanbul 15 February 2020

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Assessment Meetings in 2020

To provide a platform for further understanding of assessments, DPI also hosted assessment meetings in 2020 inviting the authors to present their work and interact with experts in the field. These meetings have served the function of further disseminating information and creating space for evaluating the current situation in Turkey. All meetings were followed by a question and answer session with the speakers. These meetings further contributed to DPI's strategising for the next quarter and helped to maximise the impact of DPI's work. Details of the meetings are below.

An in-person Assessment Meeting with the Turkish journalist Sevilay Yilman entitled 'Briefing and assessment of the current situation in Turkey' took place on 22 January at the DPI office in London. Sevilay relayed her assessment to DPI staff and external stakeholders to review the current situation in Turkey and further reflected on the potential of future work in conflict resolution in Turkey.

DPI held a virtual online assessment meeting on 21 April to discuss Impact of Covid 19 on the political, economic and social situation of Turkey. Cansu Çamlıbel the Editor-in-Chief of the independent online newspaper Duvar in Istanbul, gave her assessment of the current political situation, the impact of Covid-19 in Turkey and future obstacles and opportunities for the resolution process. This meeting was attended by several Turkish stakeholders, DPI staff, EU representatives and international experts.

DPI held its second virtual online assessment meeting of the year on 17 July to discuss 'Current political dynamics in Turkey: Changing Challenges and Opportunities in Domestic Politics'. Hatem Ete the former chief advisor to then Prime Minister Davutoglu and Professor at Yıldırım Beyazıt University in Ankara, gave his assessment. This meeting was attended by some stakeholders, DPI staff and international experts.

DPI held its third virtual online assessment meeting on 28 October to discuss: The Current Situation in Turkey – Looking at Foreign Policy. Sinan Ülğür, a visiting scholar from Carnegie Europe & Director of EDAM gave their assessment.

Focus Area 4. International Law and Human Rights Programme

This area of work promotes the indivisibility of human rights, advances the rule of law and defends the rights of some of society's most vulnerable individuals, groups and minorities, thereby safeguarding future generations from further human rights abuses. This work includes the promotion of the rule of law and human rights in the Region through litigation, advocacy and the provision of legal advice to applicants, lawyers and civil society groups. DPI receives the advice and support of international and regionally based pro bono lawyers for its legal activities.

Evaluation

DPI conducts regular evaluations of its systems as an organisation and continued to do so in 2020. DPI closely monitors the situation in the Region and discusses with its advisers to ensure that it is fully aware of all changes which may impact the work of the project. DPI also conducts strategic meetings throughout the year to assess the impact and discuss how programmes will be carried out, as well as Board Meetings and Auditing reviews. DPI held Strategy and Monitoring and Evaluation meetings each quarter of 2020 to discuss programming in relation to the changing situation in the Region. Contributions from advisers were also sought during these meetings for 2020 planning.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

An external evaluation of DPI's work was completed in June 2020 evaluating the efficiency, success and impact of DPI's work since 2018. The evaluation was completed by Mark White of First Call Partners and complemented by a final evaluation due to be carried out in the first quarter of 2021. DPI are pleased with the evaluation's findings and the representation of the impact of the project. The evaluation confirmed that the project implementation, since January 2018, met the evaluation criteria of the Organisation of Economic Cooperation and Development (OECD), and found that the project had been relevant, effective, impactful, efficient, sustainable and coherent, and had added value.

Going forward into 2021, DPI will continue to implement its monitoring and evaluation framework which provides the structure for measuring the impact and reach of our work, with quantifiable data to complement our existing qualitative methods. The outcomes of our work are tracked via several M&E tools, such as participant surveys generating both qualitative and quantitative feedback, but also through social media analyses. Specifically for recurring participants, DPI tracks the cumulative effect of exposure to knowledge by eliciting more in-depth qualitative information for monitoring purposes and using these lessons to enrich future programming.

Voluntary Internship Scheme

A key aim of the internship programme is to provide volunteers with opportunities to develop skills and gain valuable work experience at the start of their professional career, or part-time during university studies. As part of the scheme, DPI continuously looks for ways to offer valuable experiences such as professional networking opportunities and career development guidance to all volunteers, and actively seeks feedback from volunteers to continuously improve the experience.

DPI continued to work in consultation with prominent universities and scholars throughout 2020. DPI continues to enjoy a relationship with various peacebuilding organisations and universities. DPI's internships are aimed at students and graduates from universities across the world whose students wish to gain practical experience of working in conflict resolution and non-governmental international relations. DPI internship opportunities include travel to international conferences; paper publication; casework research; programme implementation and operational work, amongst other tasks and experiences.

The following individuals volunteered with DPI as interns in 2020:

Jade Charbonnier	Jordan Pilcher
Jasien Haridy	Judith Heimbach
Medea Menaz	Emma Chandler
Leonie Schmid	Nikoletta Vasileva
Katerine Guzman	Adriana Rot Laugel
Niklas Steel	Oriola Oyewole
Silvan Lange	Hanna Saunders
Vera Sibilio	Sepehr Hesami
Regina Chung	Aysel Demirci
Burcu Dolanbay	Meghan Taylor
Maya Yalkin	Sophia Stockl

Through their donated time, these volunteer interns made invaluable contributions which helped the organisation achieve its goals.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

DPI has continued to create and foster democratic platforms in which realistic solutions are being explored. This formal structure for a constructive, coherent and sustainable discussion on the democratic initiative in Turkey has enabled relevant parties to share knowledge, ideas, concerns and challenges facing the current situation. The focus areas of our work have created opportunities for key actors from across society to work collaboratively towards developing solutions and a vibrant human rights culture conducive to achieving genuine and lasting peace, by providing concrete and consistent direction in terms of conflict resolution.

It became clear in early March that due to the escalation of the COVID-19 pandemic face-to-face meetings were not going to be possible inside or outside Turkey. DPI swiftly and smoothly adapted its programming for online platforms, crucially keeping channels of communication open and keeping the peace agenda moving despite difficult times. Starting on April 9, in 2020 DPI organised 20 online events: 14 roundtables, 2 comparative study events and 4 evaluation meetings. Throughout the year we maintained constant communication with our Council of Expert members in relation to our ongoing assessments of the impact of coronavirus. Despite the movement of activities online, our objectives and indicators in our monitoring and evaluation framework continue to be met.

DPI's reach has continued to expand and diversify. In 2020 DPI has been regularly in contact with political party officials, but the roundtables titled "Current Situation in Turkey: Opposition's/Government's perspective on the political, social and economic effects of COVID-19 in Turkey" allowed us to further start a dialogue about the peace process during a challenging time in Turkey. Party leaders openly discussed issues related to the conflict and conflict resolution as part of the broader challenging times that the country is in and established links between these issues, making conflict resolution a timely topic. The participation in these meetings was extremely high, and both the speakers and the participants appreciated the unique opportunity to engage in conversations in such a diverse context. As well as the members of the international community, people who normally do not have access to high-level politicians, had the opportunity to engage with them and with each other.

The measurable impact of DPI's work is seen through media coverage and social media activity during and following DPI activities. Online events also positively influenced our social media engagements, increasing our public visibility and public debate. Both our English and Turkish social media accounts saw an increase in the number of followers. Single Tweets from some events have been viewed over 25,000 times. In 2020, with the sponsorship of our funders, DPI produced a series of short films about our online activities in 2020. Additionally, participants systematically disseminate the information and knowledge gained from our activities to their constituencies. This is complemented by regular follow-up by DPI which includes attendance at meetings of participants themselves.

DPI conducted several visits to the Region, and published numerous research papers and reports on thematic topics and numerous briefings of the developments on the ground. The organisation's activities covered the roles of women, business, youth, public engagement, media, the Wise Persons Committee, the private sector and the role of wider civil society in peace and democracy-building, the Kurdish Issue, constitutional issues, and freedom of expression. DPI is the only organisation able to continue to act with experts and stakeholders in the Region to work to prepare stakeholders for an eventual return to the negotiation table and extension of full democratic structures. DPI's International Law and Human Rights Programme carried out activities which underpinned democracy initiatives in the Region.

Despite the deep social polarisation of society currently experienced in the Region, DPI has the unique ability to bring together all relevant actors as a result of our strong foundation, wide contacts network and consistent approach, which allow DPI to actively promote and facilitate dialogue even during the most difficult of times. Our work advances the participation of easily marginalised communities and aims to find solutions to the interrelated issues of human rights, peace and stability.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Financial Review

Review of financial position

The Charity has a surplus for the year of £116,917. Incoming resources for the year totalled £841,707 of which £839,908 relates to grant income. Due to ongoing economic uncertainties related to Covid-19 leading to reduced availability of grants from governments and governmental organisations, the Charity is continuing to look for new sources of income and to diversify its income base.

At 31 December 2020, the reserves totalled £380,110, all of which are unrestricted.

The Charity also has a reserves policy of maintaining 3-6 months' total expenditure in unrestricted reserves. This will be used if the charity encounters financial difficulties. The Charity aims to build up its reserves so that they are in line with the reserves policy.

Principal funding sources

The Charity is funded by several European Governments – Norwegian Ministry of Foreign Affairs and Irish Department of Foreign Affairs and Trade.

Restrictions on distribution

The Charity has no issued share capital or debentures, hence there are no Directors' interests required in the accounts. Upon dissolution or winding up of the Charity, the assets shall be given or transferred to some similar institution having objects similar to the Charity. Each of its members has undertaken to contribute to the Charity a sum not exceeding £1 in the event of it being wound up while they are members or within one year after they cease to be members.

Tax status

The Charity is entitled to exemption from taxation on income and capital gains to the extent that its funds are applied for charitable purposes.

Plans for future periods

With a focus on thematic topics and due consideration for the regional dimensions, our parallel programmes and activities for 2021-2022 will draw from a unique and well-established political analysis and facilitation of inclusive political dialogue to strengthen democracy-building measures. Programmatic planning will incorporate internal research, as well as knowledge and information from our wider network to ensure that our work is developed and implemented effectively and in response to the changing needs of the Region.

The past year's activities demonstrated that while there are some advantages to online events, there are also some parts of our work that can only or better be addressed in face-to-face meetings. This situation has allowed DPI to consider the possible advantages of having a hybrid programme in the future, combining online and in-person activities in our planning. For now, based on the current situation worldwide and in the United Kingdom, Turkey and Ireland, it seems highly likely that DPI will continue its online activities and limited face to face activities for a while this year. From April onwards, DPI will regularly evaluate the situation and adapt its planning. DPI will follow the advice of concerned governments. Providing that we can ensure the safety and wellbeing of our stakeholders and employees, we would like to organise in-person events as early as possible. We will be also preparing for the possibility of having to continue with online events.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

To strengthen this wider network, DPI will work to expand relationships with international experts, organisations and institutions. We will continue to utilise the Council of Experts and our network of international lawyers. Research and advice carried out will feed into our strategic planning and continue to advance the understanding of conflict resolution and peace-building in the target countries, increasing the public's awareness of issues affecting peace in the Region. With a focus on areas of access to justice, human rights, gender issues and the regional impact of particular models of resolution. The organisation will seek to diversify funding and will continue to aim to build productive partnerships with other individuals and institutions that share or reflect DPI's objectives.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of DPI – Democratic Progress Institute 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 (the United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. 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 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 accounting 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. They 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.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- So far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- That Trustee has taken all the steps that ought to have been taken as a Trustee to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

**DPI - DEMOCRATIC PROGRESS INSTITUTE
(A Company Limited by Guarantee)**

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees and signed their behalf by:

Nicholas Stewart

Nicholas Stewart QC, Chair

Trustee

Date: 17 June 2021

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DPI - DEMOCRATIC PROGRESS INSTITUTE
FOR THE YEAR ENDED 31 DECEMBER 2020

Opinion

We have audited the financial statements of DPI - Democratic Progress Institute (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

DPI - DEMOCRATIC PROGRESS INSTITUTE
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DPI - DEMOCRATIC PROGRESS INSTITUTE
(CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DPI - DEMOCRATIC PROGRESS INSTITUTE
(CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- The nature of the sector and the impact of Covid 19 on financial and operating performance and policies;
- Enquiries of management, including obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - o identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance
 - o detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - o the internal controls established to mitigate risks related to fraud or non-compliance of laws and regulations; and
- Discussions among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. The engagement team includes audit partners and staff who have extensive experience of working with charities in similar sectors and this experience was relevant to the discussion about where fraud risks might arise.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Charities Act and Charities SORP 2019.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included health and safety regulations, employment law, and environmental regulations.

DPI - DEMOCRATIC PROGRESS INSTITUTE
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DPI - DEMOCRATIC PROGRESS INSTITUTE
(CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

As a result of these procedures, we considered the particular areas that were susceptible to misstatement due to fraud were in respect of revenue recognition and classification, management override, the incorrect allocation and "double dipping" of expenditure between restricted funds, occurrence of expenditure and personal expenses being included within the charity's records. Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- reviewing revenue recognition and classification on an individual grant basis;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the rationale of any significant transactions that are unusual or outside the normal course of the charity's operations.
- Reviewing the allocation of expenditure between funds on a sample basis.
- Agreeing expenditure on a sample basis to verify validity.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

David Chandra (Senior Statutory Auditor)

for and on behalf of

Lubbock Fine LLP

Chartered Accountants & Statutory Auditors

Paternoster House

65 St Paul's Churchyard

London

EC4M 8AB

Date:

DPI - DEMOCRATIC PROGRESS INSTITUTE
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	2	4,943	834,965	839,908	1,080,224
Investments	3	1,799	-	1,799	2,575
Other income	4	-	-	-	6,543
Total income		6,742	834,965	841,707	1,089,342
Expenditure on:					
Charitable activities	5	5,856	718,934	724,790	1,076,431
Total expenditure		5,856	718,934	724,790	1,076,431
Net income					
Transfers between funds	13	886 116,424	116,031 (116,424)	116,917 -	12,911 -
Net movement in funds		117,310	(393)	116,917	12,911
Reconciliation of funds:					
Total funds brought forward		262,800	393	263,193	250,282
Net movement in funds		117,310	(393)	116,917	12,911
Total funds carried forward		380,110	-	380,110	263,193

The notes on pages 24 to 38 form part of these financial statements.

Unless stated in the relevant notes all income and expenditure related to unrestricted funds.

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	9	17,673	12,921
Current assets			
Debtors	10	20,867	261,421
Cash at bank and in hand		884,392	1,450,876
		<u>905,259</u>	<u>1,712,297</u>
Creditors: amounts falling due within one year	11	(542,822)	(1,462,025)
Net current assets		<u>362,437</u>	<u>250,272</u>
Total net assets		<u>380,110</u>	<u>263,193</u>
Charity funds			
Restricted funds	13	-	393
Unrestricted funds	13	380,110	262,800
Total funds		<u><u>380,110</u></u>	<u><u>263,193</u></u>

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 and signed on their behalf by:

Nicholas Stewart

Nicholas Stewart, Q.C., Chair
Trustee
Date: 17 June 2021

The notes on pages 24 to 38 form part of these financial statements.

DPI - DEMOCRATIC PROGRESS INSTITUTE
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash used in operating activities	15	(559,572)	527,812
		<hr/>	<hr/>
Cash flows from investing activities			
Dividends, interests and rents from investments		1,799	2,575
Purchase of tangible assets		(8,711)	-
		<hr/>	<hr/>
Net cash (used in)/provided by investing activities		(6,912)	2,575
		<hr/>	<hr/>
Change in cash and cash equivalents in the year		(566,484)	530,387
Cash and cash equivalents at the beginning of the year		1,450,876	920,489
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year	16	884,392	1,450,876
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 24 to 38 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies

1.1 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.

DPI - Democratic Progress Institute 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.

The financial statements are presented in sterling, which is the functional currency of the charity, and are rounded to the nearest £.

1.2 Going concern

The charity is reliant upon grants from worldwide governments and governmental organisations, as well as from other charitable organisations, to meet its running costs.

The extent of the impact of the coronavirus ("COVID-19") outbreak on the operational and financial performance of the charity will depend on future developments, including the duration and spread of the outbreak, related advice and restrictions and the impact of COVID-19 on the financial markets and the global economy, all of which are highly uncertain and cannot be predicted. If the financial markets and/or the global economy are impacted for an extended period, then our results may be adversely affected. This could have an impact on the ability of the charity to cover its running costs and the ability of funders to make future grants available.

The trustees are currently in talks with existing and potential future funders to ensure that funding that has been / will be provided to the charity can be used to cover running costs during the COVID-19 outbreak where the actual project being funded has been postponed. The trustees are confident that the funders will agree to cover running costs.

After considering revised expenditure forecasts for 2021/2022 and beyond in addition to funding that has already been secured, the trustees consider it appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustment which would result if there were insufficient funds available in respect of the Charity's operations.

1.3 Company status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

The registered office and principal place of business is 11 Guilford Street, London, WC1N 1DH.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies (continued)

1.4 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 Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

1.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

1.6 Income

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

Grant income is recognised upon acceptance of the grant. Where grants specify the period the activities and the costs to which they relate, they are recognised as income over that period as the associated costs which give rise to the entitlement to the income are incurred.

No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Donations are recognised on a receipts basis. Investment income is recognised on an accruals basis. In light of uncertainty as to the recovery of awards of costs in legal cases, these are not reflected until the funds have been remitted to the United Kingdom and the charity can demonstrate that it is entitled to retain the funds.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies (continued)

1.7 Expenditure

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable activity costs are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.8 Interest receivable

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

1.9 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office and computer equipment - 20% straight line

1.10 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating Income and Expenditure Account on a straight line basis over the lease term.

1.11 Debtors

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

1.12 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies (continued)

1.13 Liabilities

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 Charity 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.

1.14 Financial instruments

The Charity 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.

1.15 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Grants and associated income	4,943	834,965	839,908

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Grants and associated income	3,656	1,076,568	1,080,224

The charity is funded by a number of Charitable Trusts, Foundations and European Governments.

Included in the grant income above is £10,010 (2019: £89,410) from Department of Foreign Affairs and Trade, Ireland.

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3. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £
Bank interest receivable	1,799	1,799
	<u>1,799</u>	<u>1,799</u>

	Unrestricted funds 2019 £	Total funds 2019 £
Bank interest receivable	2,575	2,575
	<u>2,575</u>	<u>2,575</u>

4. Other incoming resources

	Total funds 2020 £
Rental income	-
	<u>-</u>

	Unrestricted funds 2019 £	Total funds 2019 £
Rental income	6,543	6,543
	<u>6,543</u>	<u>6,543</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Strategic Human Rights Litigation, Advocacy and Monitoring	4,000	53,087	57,087
Small Group Expertise Sharing	-	235,432	235,432
Research, Assessment and Targeted Advice	1,856	194,448	196,304
Broadening Bases of Engagement and Participation	-	235,967	235,967
	<u>5,856</u>	<u>718,934</u>	<u>724,790</u>

	Restricted funds 2019 £	Total funds 2019 £
Strategic Human Rights Litigation, Advocacy and Monitoring	63,575	63,575
Small Group Expertise Sharing	470,712	470,712
Research, Assessment and Targeted Advice	214,246	214,246
Broadening Bases of Engagement and Participation	327,898	327,898
	<u>1,076,431</u>	<u>1,076,431</u>

Summary by expenditure type

	Staff costs 2020 £	Other costs 2020 £	Total funds 2020 £
Strategic Human Rights Litigation, Advocacy and Monitoring	-	57,087	57,087
Small Group Expertise Sharing	125,488	109,944	235,432
Research, Assessment and Targeted Advice	125,489	70,815	196,304
Broadening Bases of Engagement and Participation	125,487	110,480	235,967
	<u>376,464</u>	<u>348,326</u>	<u>724,790</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

5. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type (continued)

	Staff costs 2019 £	Other costs 2019 £	Total funds 2019 £
Strategic Human Rights Litigation, Advocacy and Monitoring	-	63,575	63,575
Small Group Expertise Sharing	117,152	353,560	470,712
Research, Assessment and Targeted Advice	117,151	97,095	214,246
Broadening Bases of Engagement and Participation	117,151	210,747	327,898
	<u>351,454</u>	<u>724,977</u>	<u>1,076,431</u>

6. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Strategic Human Rights Litigation, Advocacy and Monitoring	11,233	45,854	57,087
Small Group Expertise Sharing	189,579	45,854	235,433
Research, Assessment and Targeted Advice	150,451	45,853	196,304
Broadening Bases of Engagement and Participation	190,113	45,853	235,966
Total 2020	<u>541,376</u>	<u>183,414</u>	<u>724,790</u>

Included within support costs are premises costs of £75,526 (2019 - £101,191), general office expenses of £38,611 (2019 - £16,866) and professional fees of £69,276 (2019 - £57,414).

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

6. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2019 £	Support costs 2019 £	Total funds 2019 £
Strategic Human Rights Litigation, Advocacy and Monitoring	19,707	43,868	63,575
Small Group Expertise Sharing	426,844	43,868	470,712
Research, Assessment and Targeted Advice	170,378	43,868	214,246
Broadening Bases of Engagement and Participation	284,030	43,868	327,898
Total 2019	<u>900,959</u>	<u>175,472</u>	<u>1,076,431</u>

7. Auditors' remuneration

	2020 £	2019 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts (governance)	9,600	9,600
Fees payable to the Charity's auditor in respect of: Audit-related assurance services	<u>1,740</u>	<u>14,184</u>

8. Staff costs

	2020 £	2019 £
Wages and salaries	336,541	314,029
Social security costs	33,138	31,509
Contribution to defined contribution pension schemes	6,785	5,916
	<u>376,464</u>	<u>351,454</u>

Key management personnel remuneration for the year totalled £139,218 (2019 - £113,698).

The average number of persons employed by the Charity during the year was as follows:

	2020 No.	2019 No.
Average number of employees	<u>11</u>	<u>10</u>

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8. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

For the purposes of the Department of Foreign Affairs and Trade, Ireland grant, no employee received total remuneration over €60,000 (£53,353).

During the current or prior year no Trustee received remuneration, other benefits or reimbursement of expenses.

9. Tangible fixed assets

	Office and computer equipment £
Cost or valuation	
At 1 January 2020	37,853
Additions	8,711
At 31 December 2020	<u>46,564</u>
Depreciation	
At 1 January 2020	24,932
Charge for the year	3,959
At 31 December 2020	<u>28,891</u>
Net book value	
At 31 December 2020	<u><u>17,673</u></u>
At 31 December 2019	<u><u>12,921</u></u>

10. Debtors

	2020 £	2019 £
Due within one year		
Other debtors	19,228	15,265
Prepayments and accrued income	1,639	246,156
	<u>20,867</u>	<u>261,421</u>

NOTES TO THE FINANCIAL STATEMENTS
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11. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Trade creditors	39,825	41,730
Other creditors	197,455	5,964
Accruals and deferred income	305,542	1,414,331
	<u>542,822</u>	<u>1,462,025</u>
	2020	2019
	£	£
Deferred income		
Deferred income at 1 January 2020	1,373,298	921,275
Resources deferred during the year	64,476	1,373,298
Amounts released from previous periods	(1,164,584)	(921,275)
	<u>273,190</u>	<u>1,373,298</u>

The deferred income balance is in relation to restricted grant income received during the year which has been set aside for projects in 2021. Included within deferred income is £64,476 (2019 - £nil) received from Department of Foreign Affairs and Trade, Ireland during the year.

12. Financial instruments

	2020	2019
	£	£
Financial assets		
Financial assets measured at amortised cost	<u>19,228</u>	<u>250,432</u>
	2020	2019
	£	£
Financial liabilities		
Financial liabilities measured at amortised cost	<u>269,632</u>	<u>86,025</u>

Financial assets measured at amortised cost comprise of trade debtors, accrued income and other debtors.

Financial liabilities measured at amortised cost comprise of trade creditors, accruals and other creditors.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Unrestricted funds					
General Funds	262,800	6,742	(5,856)	116,424	380,110
Restricted funds					
Strategic Human Rights, Litigation, Advocacy and Monitoring	393	290,349	(174,318)	(116,424)	-
Small Group Expertise Sharing	-	197,070	(197,070)	-	-
Research, Assessment and Targeted Advice	-	153,941	(153,941)	-	-
Broadening Bases of Engagement and Participation	-	193,605	(193,605)	-	-
	<u>393</u>	<u>834,965</u>	<u>(718,934)</u>	<u>(116,424)</u>	<u>-</u>
Total of funds	<u><u>263,193</u></u>	<u><u>841,707</u></u>	<u><u>(724,790)</u></u>	<u><u>-</u></u>	<u><u>380,110</u></u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Balance at 31 December 2019 £
Unrestricted funds				
General Funds	250,026	12,774	-	262,800
Restricted funds				
Strategic Human Rights, Litigation, Advocacy and Monitoring	256	63,712	(63,575)	393
Small Group Expertise Sharing	-	470,712	(470,712)	-
Research, Assessment and Targeted Advice	-	214,246	(214,246)	-
Broadening Bases of Engagement and Participation	-	327,898	(327,898)	-
	<u>256</u>	<u>1,076,568</u>	<u>(1,076,431)</u>	<u>393</u>
Total of funds	<u>250,282</u>	<u>1,089,342</u>	<u>(1,076,431)</u>	<u>263,193</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

13. Statement of funds (continued)

Restricted funds

Restricted projects are funded by a number of Charitable Trusts, Foundations and European governments.

Strategic Human Rights Litigation, Advocacy and Monitoring activities include assistance of victims of torture and ill treatment, promoting of human rights for everybody who lives in the Kurdish regions and elsewhere, training and seminars to educate local lawyers and to prepare cases for submission to the ECHR.

Small Group Expertise Sharing activities include comparative study visits, briefings and mentoring for key stakeholders.

Research, Assessment and Targeted Advice activities are carried out to assist with other charitable activities.

Broadening Bases of Engagement and Participation activities include seminars, conferences and roundtables aimed at key stakeholders and influencers in the solution process in Turkey.

Transfer of funds

Restrictions placed on certain funds were satisfied during the year resulting in a transfer of £116,424 (2019 - £nil) from restricted to unrestricted funds.

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	17,673	-	17,673
Current assets	436,370	468,889	905,259
Creditors due within one year	(73,933)	(468,889)	(542,822)
Total	380,110	-	380,110

NOTES TO THE FINANCIAL STATEMENTS

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14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	12,921	-	12,921
Current assets	347,014	1,365,283	1,712,297
Creditors due within one year	(97,135)	(1,364,890)	(1,462,025)
Total	<u>262,800</u>	<u>393</u>	<u>263,193</u>

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	2019 £
Net income for the period (as per Statement of Financial Activities)	116,917	12,911
Adjustments for:		
Depreciation charges	3,959	3,230
Dividends, interests and rents from investments	(1,799)	(2,575)
Decrease in debtors	240,554	21,536
(Decrease)/Increase in creditors	(919,203)	492,710
Net cash provided by/(used in) operating activities	<u>(559,572)</u>	<u>527,812</u>

16. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash in hand	884,392	1,450,876
Total cash and cash equivalents	<u>884,392</u>	<u>1,450,876</u>

NOTES TO THE FINANCIAL STATEMENTS
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17. Analysis of changes in net debt

	At 1 January 2020	Cash flows	Other non- cash changes	At 31 December 2020
	£	£	£	£
Cash at bank and in hand	1,450,876	(570,443)	3,959	884,392
	<u>1,450,876</u>	<u>(570,443)</u>	<u>3,959</u>	<u>884,392</u>

18. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £6,785 (2019 - £5,916). Contributions totalling £2,610 (2019 - £888) were payable to the fund at the balance sheet date and are included in creditors.

19. Operating lease commitments

At 31 December 2020 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020	2019
	£	£
Not later than 1 year	81,259	85,225
Later than 1 year and not later than 5 years	306,000	387,259
	<u>387,259</u>	<u>472,484</u>

The total lease payments recognised as an expense during the year were £77,032 (2019 - £80,213). Included within the lease payments recognised as an expense during the year is a reduction in rent of £9,563 resulting from the COVID-19 pandemic.

20. Related party transactions

There were no related party transactions in the current or prior year.

21. Post balance sheet events

The extent of the ongoing coronavirus ("COVID-19") outbreak on the financial performance of the Charity will depend on future developments, including the duration and spread of the outbreak and related restrictions and the impact of COVID-19 on the overall economy, all of which are highly uncertain and cannot be predicted.