

DPI - DEMOCRATIC PROGRESSINSTITUTE
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

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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

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currently comprises:

Council of Experts

Bertie Ahern

Dermot Ahern

Professor Naomi Roht-Arriaza

Ali Bayramoğlu

Professor Christine Bell

Prof. Dr. Mehmet Asutay

Cengiz Çandar

Oral Çalışlar

Andy Carl

Dr. Vahap Coşkun

Ayşegül Doğan

Vegard Ellefsen

Professor Dr. Fazıl Hüsnü Erdem

Salomon Lerner Febres

Martin Griffiths

Dr. Edel Hughes

David Gorman

Mervyn Frost

Professor Ahmet Insel

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

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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.

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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.

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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

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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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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

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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

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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 Noorzdij
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.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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;

DPI - DEMOCRATIC PROGRESSINSTITUTE

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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.

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;

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

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

			2022 £	2021 £
	Note			
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	
		383,161	525,325	
Creditors: amounts falling due within one year				
	11	-120,993	-144,681	
Net current assets		262,168		380,644
Total net assets		280,580		402,131
Charity funds				
Restricted funds		-		-
Unrestricted funds	13	280,580		402,131
Total funds		280,580		402,131

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.

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

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
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		<u>-1,147</u>	<u>-9,113</u>
Change in cash and cash equivalents in the year		- 172,221	-377,681
Cash and cash equivalents at the beginning of the year		<u>506,711</u>	<u>884,392</u>
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.

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
	<hr/>	<hr/>

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

4. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Sundry income	1,279	1,279	11,793
	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>
	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	Restricted funds	Total funds
	2021	2021	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	Other costs	Total funds
	2022	2022	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	Other costs	Total funds
	2021	2021	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

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.

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>

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	<hr/> 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	<hr/> 82,117

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.

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	-	154,082	(154,082)	-	-
Research, Assessment and Targeted Advice	-	107,285	(107,285)	-	-
Broadening Bases of Engagement and Participation	-	156,380	(156,380)	-	-
	-	-	-	-	-
	-	417,746	(417,746)	-	-
Total of funds	402,131	419,407	(540,958)	-	280,580

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

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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