

**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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**(A Company Limited by Guarantee)**

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

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**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**

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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 13<sup>th</sup> September 2023)  
Jacqueline Muirhead (Resigned 17<sup>th</sup> February 2023)  
Owen Bowcott (Appointed 14<sup>th</sup> 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 19<sup>th</sup> of June and four Board Meetings took place during March, June, September, and November. On the 28<sup>th</sup> 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

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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**

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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.

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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.

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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.



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- 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

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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

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- 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](http://www.democraticprogress.org) and [academia.edu](http://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

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- 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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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  
Esma 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.

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**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.

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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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.

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

**TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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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.

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**

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**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.

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

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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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**  
**(A Company Limited by Guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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

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 £
<b>Fixed assets</b>			
Tangible assets	9	14,731	18,413
		<u>14,731</u>	<u>18,413</u>
<b>Current assets</b>			
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)
<b>Net current assets</b>		<u>143,046</u>	<u>267,819</u>
<b>Total net assets</b>		<u><u>157,777</u></u>	<u><u>286,232</u></u>
<b>Charity funds</b>			
Unrestricted funds	12	157,777	286,232
<b>Total funds</b>		<u><u>157,777</u></u>	<u><u>286,232</u></u>

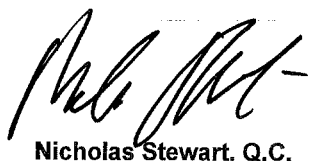
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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**

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**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**

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**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**

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**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**

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**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**

	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Grants and associated income	343,990	343,990

	<b>As restated Restricted funds 2022 £</b>	<b>As restated Total funds 2022 £</b>
Grants and associated income	409,431	409,431

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.



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

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**3. Investment income**

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

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

**4. Other incoming resources**

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

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
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**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
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>

	<b>As restated Unrestricted funds 2022 £</b>	<b>As restated Restricted funds 2022 £</b>	<b>As restated Total 2022 £</b>
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**

	<b>Staff costs 2023 £</b>	<b>Other costs 2023 £</b>	<b>Total 2023 £</b>
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)**

	<b>As restated Staff costs 2022 £</b>	<b>As restated Other costs 2022 £</b>	<b>As restated Total 2022 £</b>
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**

	<b>Activities undertaken directly 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>
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
<b>Total 2023</b>	<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)**

	<b>As restated Activities undertaken directly 2022 £</b>	<b>As restated Support costs 2022 £</b>	<b>As restated Total funds 2022 £</b>
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
<b>Total 2022 as restated</b>	<b>422,521</b>	<b>114,948</b>	<b>537,469</b>

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

**7. Auditors/Independent examiner's remuneration**

	<b>2023 £</b>	<b>2022 £</b>
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**

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

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

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

**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:

	<b>2023 No.</b>	<b>2022 No.</b>
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**

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

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

**10. Debtors**

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

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

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

	<b>2023</b>	<b>As restated</b>
	<b>£</b>	<b>2022</b>
		<b>£</b>
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>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Deferred income</b>		
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>

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**

	<b>As restated Balance at 1 January 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2023 £</b>
<b>Unrestricted funds</b>				
General Funds	286,232	3,633	(132,088)	157,777
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Restricted funds</b>				
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)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	343,990	(343,990)	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total of funds</b>	<hr/> <hr/> 286,232	<hr/> <hr/> 347,623	<hr/> <hr/> (476,078)	<hr/> <hr/> 157,777

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

**12. Statement of funds (continued)**

**Statement of funds - prior year**

	<b>As restated Balance at 1 January 2022 £</b>	<b>As restated Income £</b>	<b>As restated Expenditure £</b>	<b>As restated Balance at 31 December 2022 £</b>
<b>Unrestricted funds</b>				
General Funds	412,609	1,660	(128,037)	286,232
<b>Restricted funds</b>				
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)	-
<b>Total of funds</b>	<b>412,609</b>	<b>411,092</b>	<b>(537,469)</b>	<b>286,232</b>

**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**

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

**Analysis of net assets between funds - prior year**

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

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.

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

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**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:

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
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**

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**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.