

COMPANY NO: 03027274
CHARITY NO: 1046001



Report and financial statements
For the year ended 31 March 2021

DISABILITY AND DEVELOPMENT PARTNERS

CONTENTS

Reference and administrative information	1
Trustees' annual report	2-10
Independent Examiner's report	11
Statement of financial activities.....	12
Balance sheet	13
Notes to the financial statements	14-21

DISABILITY AND DEVELOPMENT PARTNERS

REFERENCE AND ADMINISTRATIVE INFORMATION

Company Number	03027274
Charity Number	1046001
Registered Office And operational address	Suite 22, Sackville Place 44-48 Magdalen Street Norwich NR3 1JU

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Piers Blaikie (Prof)

Bambina Carnwath (Lady) (resigned 15 June 2020)

Christopher Coles (Dr)

Abby Innes (Dr) (resigned 7 August 2020)

Michelle Pisano

Joshua Swirsky

John Whitehead

David Ellis (Dr)

Key Management personnel	Kamala Achu, Executive Director and Company Secretary
--------------------------	--

Bank	Unity Trust Bank plc Nine Brindley Place Birmingham B1 2HB
------	--

Independent Examiners	Sexty & Co 124 Thorpe Road Norwich, NR1 1RS
-----------------------	---

DISABILITY AND DEVELOPMENT PARTNERS

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees, who are also Directors for the purposes of the Companies Act, present their Annual Report and the financial statements of Disability and Development Partners (the Charity) for the year ended 31 March 2021. The Trustees confirm that the annual report and financial statements of the Charity comply with the requirements of the Charity's governing document and current statutory requirements, including the provisions of the 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 2015).

Status and Administration

Disability and Development Partners (DDP) is a charitable company limited by guarantee, incorporated on 28 February 1995 under its original name of Jaipur Limb Campaign (company number 03027274) and registered with the Charity Commissioners as a charity on 25 April 1995 (charity registration number 1046001). On 31 May 2005 Jaipur Limb Campaign changed its name to Disability and Development Partners (DDP).

The governing document is the Memorandum and Articles of Association. Clause 3 of the Memorandum restricts the liability of each member (trustee) as defined by article 3 of the Articles of Association, to five pounds in the event of the Charity being wound up. The Charity cannot pay dividends and must utilise all its funds to further its stated charitable objectives. At 31 March 2021, there were six members (7 in 2020).

Governance and organization of the Charity

Trustees

The Board of Trustees is the governing body of the Charity and determines the policy of the Charity. It is also responsible for the overall management of the Charity and for ensuring that Charity policy is implemented by the staff. The Board of Trustees meets quarterly. Trustees are appointed by the Board of Trustees, and at any time there should not be fewer than five or more than twelve trustees.

Induction and Training of Trustees: procedures for recruiting and training trustees are in place. The Board of Trustees aims to ensure that its membership is appropriate to the work of DDP and that new trustees will add to the Board's diversity, skills and experience, including but not limited to, development and/or charity governance. Current Trustees have benefited from training relating to governance, finance and legal responsibilities.

The Memorandum and Articles were updated in 2015 to reflect more realistically DDP's strategic objectives and areas of operation, and Trustees continue to engage in a process of revising DDP's policies and procedures to reflect changes in employment, child protection and other legislation as well as good practice in the sector.

All members of the Board of Trustees have confirmed that they do not have and have not had any beneficial interest in any contract with the Charity.

DISABILITY AND DEVELOPMENT PARTNERS

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

Staff

All involved with DDP express their gratitude to Kamala Achu, who founded DDP and for her untiring work as Director over the last year, and the 28 years before that, bringing untold benefits to disabled people's organization (DPO) partners and the people they serve, and to the cause of disability-inclusive development itself. Kamala decided to step out of her role as Director at the end of this financial year. She will continue to work part-time alongside Adam Berry, helping to see out the WDIL project in Nepal and providing invaluable mentoring support and experience during this handover period. Adam Berry was appointed by the Trustees as DDP's Director in the new financial year.

We thank DDP accountant Debbie Risborough for her calm head and expert handling of organizational and project budgets. And thank you to all the DDP Trustees, ably chaired by Abby Innes until her resignation in August and equally ably by Acting Chair John Whitehead, for their interest, support and oversight, and for ratifying the essential international bank transfers.

Service Providers & Volunteers

We are grateful for the assistance of our neighbours at Norwich Computers for their role in keeping us connected during a protracted period of home-based working.

The Coronavirus pandemic prevented us from recruiting volunteers or students for placements/internships this year; we hope these can resume in 2021.

Partners

DDP's partnerships and colleagues are at the heart of DDP's work and take centre stage in the 'Summary of Achievements' section of this report, below. There are many other organizations and individuals who have contributed to our work and projects.

We have been very pleased this year to rekindle DDP's relationship with the University of East Anglia, notably with Oliver Springate-Baginski of the School of International Development, introduced by Trustee Piers Blaikie; his colleague and Head of School Laura Camfield; and other interested parties such as Sheri Oduola and Kenda Crozier in the School of Health Studies. These initial collaborations gave rise to three project concepts, of which two were submitted, and laid foundations for continued cooperation.

We remain in touch with our previous partner organizations with whom we do not have current projects, such as AJODEMO in Mozambique, Mobility India and Kiran Society in India, ACPDH in Burundi, KOSHISH and GMSP in Nepal, and DDIA in Ethiopia. We share information about funding opportunities and events and have put some partners in touch with Abilis of Finland, who support DPOs worldwide.

Donors

The funding situation during this year of the COVID pandemic has been very difficult, and we are very grateful to the donors who have remained outward-facing and whose support, understanding and flexibility have allowed to keep projects going. These include Jersey

DISABILITY AND DEVELOPMENT PARTNERS

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

Overseas Aid, the British and Foreign Schools Society and UKAid Direct, and a final project closure instalment from Comic Relief, along with trusts and foundations such as Souter and North-South, and generous individual donors such as Kristin Ólafsdóttir and Thor Björgólfsson. This year's grant funders are listed in Note 2.2 to the Financial Statements. DDP is also hugely grateful to all the loyal supporters and friends, including Trustees, who have given generously and regularly, collected donations, sung Christmas carols, networked and raised awareness and sponsorship.

Risk management

The pandemic has posed risks on many levels, bringing extra and potentially disproportionate vulnerabilities to people with disabilities all over the world. We and our colleagues in partner organizations have tried to mitigate the risks of catching and spreading the virus by shifting to home-working, distancing, and following the relevant restrictions, guidance and safety precautions. No international project or partner visits have taken place this year, and even partners' local and regional travel has been restricted at times.

Our partners have built the dissemination of COVID safety and hygiene messages, the use of PPE, and other response into their day-to-day work with vulnerable people. In some cases, they have helped to ensure that people with disabilities have not been left out of emergency provision and planning. In Nepal, for instance, the DHRC team made sure that government relief was reaching the most vulnerable.

The future impacts and trajectories of the pandemic in different parts of the world are hard to predict, given the variety of prevailing conditions, population profiles, official responses and capacities – as well as uncertainty over the availability and distribution of vaccines and the emergence of new variants of the disease. Our current donors are supporting us to support our partners in turn, managing projects within the constraints of their original budgets, but with greater flexibility over timetables and plans. As a current UKAid grantee, DDP and our partners may also feel the repercussions of the 2020 merger of DFID with the FCO, and reduction in its aid budget.

Staff and Trustees have worked once again to ensure financial prudence in the increasingly challenging funding environment and to maintain as sound a financial position as possible. We work closely with our partners, too, to manage grants prudently, revising expenditure together where appropriate, staying in discussion with donors and avoiding compromise to project objectives.

DDP's risk register is a standing item at every Trustee meeting, where risk concerns are discussed and updated when necessary; the impacts of the pandemic will remain on the register for the foreseeable future. Consideration of risk is also integral to new project development. DDP policies continue to be reviewed and updated, and shared wherever relevant with our partners.

Reserves

The Charity aims to retain three months' full running costs as an unrestricted reserve. As most donors now withhold a final funding tranche at the end of each project, pending final reports'

DISABILITY AND DEVELOPMENT PARTNERS

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

approval, Trustees have established a designated fund to cover cashflow during the time of the withhold. Taking this into account, unrestricted, non-designated funds at the end of the financial year totalled £11,176 (£19,789 - 2020) of which £nil (£nil - 2020) are core costs related to continuing and supporting projects into the new financial year. The Charity's policy is to record donations, grants and other sources of fundraising separately, where restrictions are requested by donors that are narrower than the Charity's overall objectives. All incoming resources have been used for their intended purposes.

Investment powers

The Charity's investment powers are governed by clause 5 of the Memorandum of Association which permits the investment of monies not immediately required for its purposes in shares, stocks, funds, securities or other investments, as may be thought fit. It has not been necessary to consider the use of these powers during this year.

Relationship with Funders

DDP Trustees have not had any relationship with any of the main funders except in their role as a Trustee of DDP.

DDP's vision, mission and the principle of public benefit

The Charity's objects are restricted *for the public benefit, to provide relief to those in need, particularly but not exclusively to those who are in need by reason of disability.*

Our vision is of a society where disabled men, women, boys and girls, and all those who are disproportionately marginalized and vulnerable have equal social, economic and civil rights. Our mission is to work with organizations *of and for* disabled people and other local partners to achieve these rights.

Strategic priorities

There has been strong consensus amongst partners, DDP staff and trustees that the broad priorities of educational opportunities, economic wellbeing, advocacy and influencing and strong partnership have been successful and remain relevant and current.

While the UN's Sustainable Goals have universal relevance, the four goals which explicitly refer to disability – and the health and wellbeing goal – particularly resonate with DDP's priorities:

- **Quality education** – guaranteeing equal and accessible education by building inclusive learning environments and providing the needed assistance for persons with disabilities
- **Decent work and economic growth** – inclusive economic growth, full and productive employment allowing persons with disabilities to fully access the job market
- **Reduced inequalities** – the social, economic and political inclusion of persons with disabilities

DISABILITY AND DEVELOPMENT PARTNERS

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

- **Sustainable cities and communities** – accessible cities and water resources; affordable, accessible and sustainable transport systems; universal access to safe, inclusive, accessible and green public spaces
- **Good health and wellbeing** – ensuring healthy lives and promoting wellbeing for all, at all ages

At the heart of DDP's work is an understanding of inclusion that embraces disabled people, women, girls and vulnerable and marginalized people, our partner DPOs, and their right to determine their own destiny and place in society. We believe that this includes having a say and a hand in addressing the pressing issues that affect all of us, our societies and our planet – above all, the climate crisis.

We fulfil our charitable objectives and promote public benefit, specifically the benefit of disabled and marginalized people in developing countries who are poor, through the projects we develop and implement with our local partners. These are described below in 'Summary of Achievements'. DDP makes no charge for any services provided. The Trustees confirm that they have complied with their duty to have regard to the public benefit guidance published by the Charity Commission.

Summary of achievements 2020-21

DDP has continued to implement two major projects, in Nepal and Ethiopia, and two smaller ones in Nepal and India. This involved working with our partners to plan, adapt, monitor and report to donors, while also developing new project concepts and proposals. We await the outcomes of two substantial concept notes that are pending with prospective donors (having submitted some 22 new applications in the course of this financial year, of which only one has been successful). We found during the pandemic that some donors turned to address the effects of the COVID emergency in the UK, and others postponed or cancelled planned funding rounds.

Below are summaries, by country, of the current projects and what has nonetheless been achieved in the course of a most challenging year – thanks to the expertise, commitment, passion and hard work of our partners and colleagues.

INDIA

We have continued to support the **Social Development Education Trust (SDET)** in its work with very poor, tribal and disabled children and young people in Tamil Nadu State. SDET has had a challenging time due to the pandemic and lockdown, which brought many months of curfew and restricted movement. Vaccination roll-out has been very slow, and there has been a sharp rise in infections all over India in the Spring of 2021.

SDET had to reduce staff to a core team of 8 working at the centre and from home; the Director took over driving duties as well as responsibility for overall supervision and safety of staff and children. Resident schoolchildren went home and SDET's special day school had to close, leaving 3 young orphans and 12 disabled young men for whom SDET is their only home. They were later joined by 20 children who returned to resume their schooling. Happily, all staff and children at SDET have been in good health throughout.

DISABILITY AND DEVELOPMENT PARTNERS

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

Many children keenly felt the disruption of their routine and education, but SDET staff have made every effort to visit and provide basic food parcels, sanitary items and clothing. When lockdown eased, SDET staff brought back groups of children for 'home schooling' sessions using a combination of textbooks, TV and online instruction; some older children also participated in vocational and IT activities.

Dining Hall construction, started before the lockdown, was successfully completed, allowing all children to sit together for meals instead of separately in dormitories and classrooms, and the most recent borehole supported by DDP has proved successful, partly thanks to good rains throughout 2020 and also as a result of reduced water usage, in this very dry part of the country.

A generous donation from Kristin Ólafsdóttir and Thor Björgólfsson, and support from the North-South Trust helped to keep SDET operating through the pandemic.

NEPAL

The 'Women-led, Disability-Inclusive Livelihoods' (WDIL) project has entered its final phase, with an extension to compensate for time lost during the COVID-19 pandemic. The project is implemented by lead partner **Disabled Human Rights Centre (DHRC-Nepal)** and downstream partner Disabled Welfare Association (DWA) in Dhading District, with funding from UKAID. Its 624 direct beneficiaries are disabled women, women caring for disabled children or other family members, very vulnerable women-headed households, and some disabled men. They were organized into 36 self-help groups (SHGs).

The Dhading DWA project team of 10 Social Mobilizers, mostly local people with disabilities themselves, support the self-help group members, who have benefited from training, advocacy and seed funding for livelihood activities such as goat and other livestock keeping, tailoring, teashop, snack and grocery stalls, fish-farming, beekeeping, vegetable cultivation and carpentry. Disabled SHG members have also benefited from counselling and legal services as well as practical support in the form of referrals to specialist agencies for their rehabilitation and assistive devices needs.

The project team works in coordination with the local authorities to ensure future support and sustainability, and DHRC uses its media presence including *Disability Voice* magazine, radio and TV programmes to disseminate the project's achievements and messages.

DHRC and DDP have continued to explore disability inclusion in sustainable livelihoods and action on climate change and conservation, resulting in several funding proposals.

A new project with **SHRUTI – Nepal Association of the Hard-of-Hearing and Deafened** was launched in 2020 with the support of the British and Foreign Schools Society, albeit with a COVID-19-induced delay. Its aim is to boost the skills and employability of hard-of-hearing (HoH) young adults through IT training courses and work placements.

SHRUTI established an IT training unit in Kathmandu, prepared curriculum and study materials, adapted to the needs of HoH learners, and recruited a reduced first cohort of trainees, in order to allow social distancing and minimize the risks of coronavirus

DISABILITY AND DEVELOPMENT PARTNERS

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

transmission. Classes were extended to accelerate course completion and make up for the delay.

The trainees are enjoying and taking their classes seriously, building on basic computer knowledge – but little practical experience – from school. Despite the delayed start and difficult situation, the project is going well.

DDP has continued to work with our third partner in Nepal, the mental health self-help group **KOSHISH**, to develop new ideas and proposals for supporting people with mental health and psychosocial needs, and for these services to be included in mainstream healthcare. We established an initial connection with the School of Health Sciences at the University of East Anglia. The construction of a permanent KOSHISH therapeutic centre continues apace, to realize the dream of a purpose-built centre for women's transit care, counselling, KOSHISH offices and other therapeutic activities. KOSHISH has done tremendously well to raise the bulk of the funds, and will make substantial savings in the longer run. We continue to work on proposals for community-based grassroots interventions, particularly in relation to women's rescue and rehabilitation, psychosocial support helplines, and maternal mental health.

MOZAMBIQUE

AJODEMO (Associação dos Jovens Deficientes de Moçambique), the national association of disabled youth) is DDP's partner in Mozambique. We have no current joint project, but AJODEMO continues to work with the support of ABILIS and we provide funding application advice.

ETHIOPIA

For more than a decade, we have been working with long-term Ethiopian partner **Berhan Lehetsanat (BL)** to reduce harmful traditional practices – such as Female Genital Mutilation (FGM), abduction, and early marriage – which adversely affect the health and wellbeing of women and girls in particular. We are two years into a project, funded by Jersey Overseas Aid, which is applying this learning in Malga district in Southern Ethiopia.

This project, *Improving Women and Girls' Health*, is working at all levels of the community – through Community Conversations, schools, health centres, faith and community leaders, ex-FGM practitioners, government Health Extension Workers, and Community Volunteers – to change attitudes and take action to tackle harmful practices. There is strong collaboration with the Women and Children's Office and other branches of local government.

In the first half of Year 2, project activities were hit by the Covid-19 pandemic, school closures and restrictions on movement and gathering, but momentum was maintained through adapting to new more distanced working, food distributions for vulnerable people, and a pivot towards radio broadcasts. School-based work recommenced in the Autumn, as did a Functional Adult Literacy programme and alternative livelihoods for FGM practitioners, an inducement to give up their awful work.

The lack of safe and reliable water supplies affects every aspect of life in this area: schools, health centres and the local hospital have to buy water by the tank, and people collect it from springs and rivers. We continue to seek funding for a parallel institutional WASH project, in

DISABILITY AND DEVELOPMENT PARTNERS

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

partnership with Berhan Lehetsanat and Water Action: to provide clean drinking water and handwashing facilities in the schools, health centres and hospital.

In this financial year, we received the final tranche of Comic Relief funding for the 'Improving Education for Deaf and Hard-of-Hearing Children in Ethiopia' project with **DDIA**, which came to an end in February 2020.

Networking, information and publications

South-to-South networking through direct partner linkages, introductions and information-sharing continue to play an important role in our work. We maintain close contact with our partners, providing assistance wherever possible with fundraising opportunities, resources, contacts and advice. We have used DDP's Facebook page and an updated website to share news about projects, partners and people.

Fundraising

In 2020-21, most of DDP's income was for the projects funded by UK Aid Direct, Jersey Overseas Aid, generous individual donors and some smaller trusts (accounting for some 98% of annual income). It has been a difficult year for fundraising, but we continue to develop new ideas and proposals and try to broaden this funding base. We are very grateful for the small but much-appreciated regular donations from long-standing friends and supporters which bring some unrestricted income. Many thanks to the Trustees, past and present, who have put us in touch with potential individual supporters.

Looking ahead to 2021-22

A 2020 survey by the Small International Development Charities Network revealed that 'Nearly half of the UK's small charities working with the world's poorest people expect to close within the next 12 months due to lack of financial support' ([The Guardian, August 2020](#)).

DDP remains a going concern, albeit as a smaller organization for the time being. We will explore ways to keep supporting our partners and vulnerable people through both small and substantial new projects and by increasing unrestricted funding.

We hope to be able to host student placements and volunteers once circumstances permit, hold fundraising events, and hope that as many as possible of DDP's network of supporters and friends can be involved. Finally, we warmly congratulate Adam on taking up the leadership of DDP and are confident that his development and teaching experience coupled with his local knowledge of Norwich and Norfolk will be a winning combination for DDP.

Trustees' responsibilities

The Trustees (who are also directors of Disability and Development Partners for the purposes of company law) are responsible for preparing the Trustees' Report and financial statements

DISABILITY AND DEVELOPMENT PARTNERS

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to ensure that financial statements for each financial year are prepared which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing those 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 judgements and estimates that are responsible and prudent;
- * state whether applicable UK accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.


The Trustees are responsible for keeping adequate accounting records that 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.

Insofar as the Trustees are aware:

- ☐ there is no relevant accounts information of which the charitable company's accountants are unaware, and
- ☐ the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounts information and to establish that the accountants are aware of that information

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees on 24 July 2021 and signed on its behalf by:


.....

John Whitehead, Acting Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DISABILITY AND DEVELOPMENT PARTNERS

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021 which are set out on pages 12 to 21.

Responsibilities and basis of report

As the charity trustees of the charitable company (and also 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 company 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 your charitable company's accounts as 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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....

A M Orves (FCA) (FCCA)
Sexty & Co
Chartered Certified Accountants
& Registered Auditors
124 Thorpe Road
Norwich NR1 1RS

Date:24 July 2021.....

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2021

		Other Unrestricted	Designated	Restricted	Total	Total
	Notes	Funds £	Funds £	Funds £	2021 £	2020 £
Incoming resources						
Income and endowments from:						
Donations and legacies	2.1	3,198	-	-	3,198	14,411
Charitable activities	2.2	-	-	185,295	185,295	118,752
Total		3,198	-	185,295	188,493	133,163
Expenditure						
Expenditure on:						
Raising funds	3	2,352	-	-	2,352	2,897
Charitable activities	4	38,909	-	159,292	198,201	259,344
Total resources expended		41,261	-	159,292	200,553	262,241
Net movement in funds.		(38,063)	0	26,003	(12,060)	(129,078)
Transfers between funds		29,450	(2,347)	(27,103)	-	-
Net movement in funds.	-	8,613	(2,347)	(1,100)	(12,060)	(129,078)
Reconciliation of funds:						
Total funds brought forward		19,789	28,955	10,889	59,633	188,711
Total funds carried forward		11,176	26,608	9,789	47,573	59,633

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	8	-	738
Current assets			
Debtors	9	8,130	21,825
Cash at bank and in hand		41,423	39,668
		<u>49,553</u>	<u>61,493</u>
Creditors: amounts falling due within one year	10	(1,980)	(2,598)
Net current assets		<u>47,573</u>	<u>58,895</u>
Net assets		<u>47,573</u>	<u>59,633</u>
Funds			
Restricted	11	9,789	10,889
Unrestricted	12	37,784	48,744
		<u>47,573</u>	<u>59,633</u>

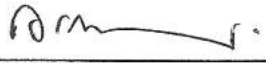
For the financial year ended 31st March 2021, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

The financial statements were approved by the Board of Trustees and are signed on its behalf by:


 John Whitehead, Acting Chair of
 Trustees

24/3/2021
 Date:

The notes on pages 14-21 form part of these financial statements.

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

1 Accounting policies

1 Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard, applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014; the Companies Act 2006 and the Charities Act 2011.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102

1 Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

The charity's reserves policy as detailed in the Board of Trustees' Report is to maintain three months running costs.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are amounts that are allocated for specific purposes by the charity itself.

Further details of each fund are disclosed in note 11.

1 Income

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

The value of services provided by volunteers has not been included.

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

1 Accounting policies (continued)

1 Resources expended

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are the costs of processing grants and applications, including support to actual and potential project partners.

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

2 Tangible fixed assets and depreciation

All assets costing more than £400 are capitalised.

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, which is reviewed annually. The rates used are as follows:-

Office equipment - 33% reducing balance

2 Pension costs

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Leases

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

2 Foreign currencies

Transactions denominated in foreign currencies are translated at the rate of exchange ruling at the date of the transaction. Foreign currency balances are translated at the rate of exchange ruling at the balance sheet date and the resultant exchange rate differences are included in the statement of financial activities.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

2 Income

2.1 Voluntary income

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Appeals and donations	2,590	-	2,590	12,507
Income tax refund (Gift aid reclaimed on donations)	608	-	608	1,216
Fundraising events	-	-	-	688
	<u>3,198</u>	<u>-</u>	<u>3,198</u>	<u>14,411</u>
Total 2019	<u>6,091</u>	<u>8,320</u>	<u>14,411</u>	

The total amount of donations received without conditions from related parties in the year was £240 (2020 £240)

2.2 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Grants receivable				
<i>Improving education for deaf children (Ethiopia)</i>				
Comic Relief	-	1,037	1,037	24,779
<i>Improving Women and Girls Health Malga (Ethiopia)</i>				
Jersey Overseas Aid Commission	-	103,203	103,203	-
<i>Computer training (India)</i>				
North South Trust	-	-	-	500
<i>Women Led disability inclusive livelihoods 6X7Y-TWGZ-YP (Nepal)</i>				
UK Department for International Development	-	62,565	62,565	82,969
<i>Womens Transit Care Centre (Nepal)</i>				
Souter Charitable Trust	-	-	-	3,000
<i>Support for Partially Sighted Women (Nepal)</i>				
The Funding Network	-	-	-	7,504
<i>IT Training (Nepal)</i>				
British Foreign Schools Society	-	18,490	18,490	-
Total income from charitable activities	<u>0</u>	<u>185,295</u>	<u>185,295</u>	<u>118,752</u>

All income from charitable activities for the prior year was restricted.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

3	Costs of generating funds	Unrestricted funds £	Restricted funds £	Total 2021 £	2020 £
	Staff costs	2,043	-	2,043	2,250
	Depreciation	15	-	15	7
	Other costs	294	-	294	640
		<u>2,352</u>	<u>-</u>	<u>2,352</u>	<u>2,897</u>

All costs of generating funds in the prior year were unrestricted.

4	Charitable activities				
	Increasing income for deaf people (Ethiopia)	-	-	-	5,397
	Improving education for deaf children (Ethiopia)	-	4,219	4,219	88,956
	Improving Women and Girls Health Malga (Ethiopia)	-	74,318	74,318	34,019
	Computer training (India)	-	-	-	7,500
	Women Led disability inclusive livelihoods 6X7Y-TWGZ-YP (Nepal)	-	66,025	66,025	74,915
	Womens Transit Care Centre (Nepal)	-	-	-	2,700
	Support for Partially Sighted Women (Nepal)	-	-	-	7,504
	IT Training (Nepal)	-	14,730	14,730	-
	Friends of DDP projects (Various)	-	-	-	827
		<u>0</u>	<u>159,292</u>	<u>159,292</u>	<u>221,818</u>
	Project support costs				
	Staff costs	21,454	-	21,454	17,721
	Other direct costs	9,289	-	9,289	9,649
	Depreciation	680	-	680	335
		<u>31,423</u>	<u>-</u>	<u>31,423</u>	<u>27,705</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

Governance costs	Unrestricted funds £	Restricted funds £	Total 2021 £	2020 £
Staff costs	2,043	-	2,043	2,250
Other costs	4,007	-	4,007	6,187
Depreciation	45	-	45	22
Audit	1,392	-	1,392	1,362
	<u>7,487</u>	<u>-</u>	<u>7,487</u>	<u>9,821</u>
Total charitable activities	<u>38,909</u>	<u>159,292</u>	<u>198,201</u>	<u>259,344</u>
Expenditure from charitable activities 2020	<u>37,526</u>	<u>221,818</u>	<u>259,344</u>	

5	Net Income/(expenditure)	2021 £	2020 £
	Net income/(expenditure) is stated after charging:		
	Depreciation	739	364
	Operating lease rentals: land and buildings	2,603	3,777
	Auditors' fees for audit/independent examination services	<u>1,392</u>	<u>1,362</u>

6	Staff costs		
	Salaries	24,622	39,142
	Social security costs	-	177
	Other pension costs	920	631
		<u>25,542</u>	<u>39,950</u>

The average weekly number of employees during the year was: 2.0 2.2

The average weekly number of employees during the year, calculated on a full-time equivalent basis, was: 0.7 1.1

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

The total amount of employee benefits received by key management personnel for their services to the charity was £25,148 (2020 £37,282).

Trustees received no remuneration or benefits in kind during the year (2020 - £nil). Expenses totalling £nil were paid to Trustees (2020 - £nil).

7	Taxation
	Disability and Development Partners is a registered charity, which applies its income for charitable purposes. As such, no provision is considered necessary for taxation.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8	Tangible fixed assets		Office Equipment £
	Cost		
	At 1 April 2020		4,386
	Additions		-
	Disposals		(4,386)
	At 31 March 2021		<u>-</u>
	Depreciation		
	At 1 April 2020		3,648
	Charge for the year		(3,648)
	Disposals		-
	At 31 March 2021		<u>-</u>
	Net book value		
	At 31 March 2021		<u>-</u>
	At 1 April 2020		<u>738</u>
		2021 £	2020 £
9	Debtors due within one year		
	Income tax receivable	4,908	8,393
	Accrued Income	-	7,255
	Other debtors	3,222	6,177
		<u>8,130</u>	<u>21,825</u>
10	Creditors: amounts falling due within one year		
	Other creditors	312	930
	Accruals	1,668	1,668
		<u>1,980</u>	<u>2,598</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

11 Restricted funds

	Brought forward at 01.04.20	Income	Expend - iture	Transfers between funds	Carried forward at 31.03.21
	£	£	£	£	£
Improving education for deaf children (Ethiopia)	4,219	1,037	4,219	(1,037)	-
Improving Women and Girls Health Malga (Ethiopia)	6,291	103,203	74,318	(15,712)	19,464
Women Led disability inclusive livelihoods 6X7Y-TWGZ-YP (Nepal)	324	62,565	66,025	(7,694)	(10,830)
Womens Transit Care Centre (Nepal)	55	-	-	-	55
IT Training (Nepal)	-	18,490	14,730	(2,660)	1,100
Friends of DDP projects (Various)	-	-	-	-	-
	<u>10,889</u>	<u>185,295</u>	<u>159,292</u>	<u>(27,103)</u>	<u>9,789</u>

All restricted funds are for specific projects and programmes which fulfil the charity's vision, mission and strategic objectives, as described in full in the Trustees' Report.

Transfers from restricted funds are made to cover UK costs that are detailed in project applications made to donors.

The negative restricted fund for Women led disability inclusive livelihoods relates to an advance sent to Nepal for the first quarter of 21/22 which was paid by the donor in May 2021. This value is shown within the designated funds.

12 Unrestricted funds

	Brought forward at 01.04.20	Net Income	Expend - iture	Transfers between funds	Carried forward at 31.03.21
	£	£	£	£	£
Designated Funds:					
Cashflow reserve for restricted funds to be received	28,955	-	-	2,347.00	26,608
Total Designated Funds	<u>28,955</u>	<u>-</u>	<u>-</u>	<u>2,347.00</u>	<u>26,608</u>
General Fund	19,789	3,198	41,261	29,450	11,176
Total Unrestricted Funds	<u>48,744</u>	<u>3,198</u>	<u>41,261</u>	<u>27,103</u>	<u>37,784</u>

Designated funds are those that the Trustees have determined should be set aside for specific purposes.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

13 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £	Total 2020 £
2020 Analysis				
Tangible fixed assets	-	-	-	738
Cash at bank and in hand	37,828	3,595	41,423	39,668
Other net current assets/(liabilities)	(44)	6,194	6,150	19,227
	<u>37,784</u>	<u>9,789</u>	<u>47,573</u>	<u>59,633</u>
2020 Analysis				
Tangible fixed assets	738	-	738	
Cash at bank and in hand	34,973	4,695	39,668	
Other net current assets/(liabilities)	13,033	6,000	19,033	
	<u>48,744</u>	<u>10,695</u>	<u>59,439</u>	

14 Controlling Party

In the opinion of the trustees, the charity has no ultimate controlling party.