

COMPANY NO: 03027274
CHARITY NO: 1046001



Report and financial statements
For the year ended 31 March 2022

DISABILITY AND DEVELOPMENT PARTNERS

CONTENTS

Reference and administrative information	1
Trustees' annual report	2-9
Independent Examiner's report	10
Statement of financial activities.....	11
Balance sheet	12
Notes to the financial statements	13-19

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) (resigned 23 October 2021)

Christopher Coles (Dr)

Michelle Pisano

Oliver Springate-Baginski (Dr) (appointed 24 April 2021)

Maggie Owen (appointed 24 April 2021)

Joshua Swirsky

John Whitehead

David Ellis (Dr)

Key Management personnel	Adam Berry, Director
--------------------------	----------------------

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

Independent Examiner	Andrew Fisher BA FCA The Alanbrookes Group Ltd 24 Glove Factory Studios 1 Brook Lane, Holt Wiltshire BA14 6RL
----------------------	--

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 2022. 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 utilize all its funds to further its stated charitable objectives. At 31 March 2022, there were seven members.

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.

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 – international development, law and charity governance. This year longstanding Trustee Piers Blaikie retired from the role, but only after passing the baton to his UEA School of International Development colleague Oliver Springate-Baginski, maintaining this important connection. We thank Piers for the huge expertise he has brought to DDP over many years and look forward to continuing to work with Oliver.

The Memorandum and Articles were updated in 2015 to reflect more realistically DDP's strategic objectives and areas of operation, and this year Trustees have continued the process of reviewing, improving and re-ratifying DDP's policies and procedures.

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.

Staff

We are grateful to DDP founder Kamala Achu, who oversaw the completion and reporting of the Women-led, Disability-Inclusive Livelihoods project in Nepal in late 2021, while supporting incoming Director Adam Berry.

Thank you once again to DDP accountant Debbie Risborough for her steady hand and steely eye on organizational and project finances. And thank you to all the DDP Trustees, under the guidance of acting then official Chair John Whitehead, for their time, support, oversight and practical assistance as bank signatories.

Service Providers & Volunteers

DDP was able to welcome two MA students from the UEA School of International Development (DEV) to 'blended' placements in the summer of 2021. In spite of interruptions due to the covid pandemic, Andrea and Megan helped us to make progress in the area of social media and communications, liaised with partner organizations, and boosted DDP's capacity. We are offering student placements at DDP again in 2022.

Many thanks to Judy Hackney for her sterling work in London as a roving DDP ambassador, collecting and transferring donations and representing us in the capital. And it has been a pleasure to welcome Dave Shrags, Chair of the Norwich Access Group and alumnus of DEV, to DDP's circle of friends this year, bringing valuable advice, energy and experience.

Partners

The substantive work on the ground is carried out by DDP's partner organizations, described below under 'Summary of Achievements', but there are many other organizations and individuals who have contributed to our work and projects.

We have kept up a relationship with the University of East Anglia, holding two meetings there with International Development (DEV) students, hosted by Oliver Springate-Baginski, and continuing to explore links with other colleagues and departments.

We remain in touch with 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, GMSP in Nepal, and DDIA in Ethiopia. We share information about funding opportunities and events, and look out for opportunities for collaboration. A long-awaited visit to Nepal at the end of the year was a chance to meet colleagues there for the first time, rekindle past DDP connections, and get to know new ones such as Pahichan-Nepal, an organization supporting single and marginalized women living with disability.

Donors

The funding situation was very challenging even before the COVID pandemic came along. We are grateful to DDP's funders such as Jersey Overseas Aid, the British Foreign School Society (BFSS) and Evan Cornish Foundation, whose support, understanding and flexibility have allowed us to adapt and continue projects. BFSS, in particular, stepped in generously with a one-off grant for its grantees affected by UK overseas aid cuts, which brought many projects to a premature end in 2021.

This year's grant funders are listed in Note 2.2 to the Financial Statements. DDP is also hugely grateful to our supporters and friends, including Trustees, who have given and collected donations, sung Christmas carols, networked and raised awareness and sponsorship.

Risk management

The COVID pandemic has exposed and exacerbated existing inequalities and vulnerabilities in all societies, including for people with disabilities. Many of our partners in Ethiopia, Nepal and India suffered from the virus themselves, and some lost relatives and colleagues. Project activities and timetables have been affected, but partners have shown admirable resilience and flexibility, adapting to the changing context to incorporate precautions, mitigate the risk of infection and keep projects going.

Over the course of the pandemic, DDP and our partners have turned to such measures as home working, distancing, virtual meetings and training (with online captioning), FM radio broadcasting, adhering to the rules and guidance throughout. No international visits took place from March 2020 until March 2022, when risks and restrictions were much reduced.

Staff and Trustees have worked once again to keep costs low, ensure financial prudence and to preserve as sound a financial position as possible. We work closely with our partners and funders to manage and monitor project funding and activities, consider revisions and extensions where necessary, while furthering our common objectives.

DDP's risk register is a standing item at every Trustee meeting, where potential causes for concern are discussed, evaluated and updated if need be. A similar process takes place with our partners over project development and management, in order to foresee and respond to changing situations, and we continue to share and harmonize our policies and procedures.

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' 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 £17,945 (£11,176 - 2021) of which £nil (£nil - 2021) are core costs related to continuing and supporting projects into the new financial year. DDP'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 our broad priorities of *educational opportunities, economic wellbeing, advocacy and influencing and strong partnership* remain relevant and current.

While the UN's Sustainable Development Goals have universal relevance, the four 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
- **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 people with disabilities, 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 2021-22

One major project – *Women-Led, Disability-Inclusive Livelihoods* (WDIL) in Nepal – came to an end this year. Our other large project in Ethiopia continues, as do two smaller ones in Nepal and India. In all of these cases we have worked with the implementing partners to plan, adapt, monitor and report to donors, while developing new project concepts and proposals.

Below are summaries, by country, of these current projects and what has been achieved during another challenging and COVID-affected 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 children and young people living with learning difficulties, disability and in poverty in Tamil Nadu State. Very sadly, a member of SDET's staff died from COVID-19, and they also had to cope with the restrictions on their activities and with a smaller team.

SDET had managed to stay in touch with as many children and their families as possible during the worst of the pandemic, making visits and distributing food parcels, sanitary items and clothing, followed by a welcome return to greater normality. Christmas 2021 was an opportunity for the SDETland community to celebrate together once again, with the help of a donation from Jaspreet Singh in the UK.

DDP's main aim this year has been to raise funds for the accessible toilet block which SDET needs to cater for its children and young people, and to meet local government requirements for the renewal of its registration. We are hugely grateful for the contributions from ex-DDP Trustee Bambina Carnwath – part of which was used to complete the purchase of the SDET minibus – and also from the students of Notre Dame High School in Norwich, who used the proceeds of a successful sponsored walk to donate to inclusive causes.

NEPAL

The WDIL project, implemented by **Disabled Human Rights Centre (DHRC-Nepal)** and downstream partner Disabled Welfare Association (DWA) in Dhading District, was already due to conclude in 2021, so was not affected as drastically as many others by the curtailment of UK Aid funding announced with 90 days' notice in April 2021. The wrapping-up process was complicated, however, because the key people at DHRC were victims of a wave of COVID-19 which left Executive Director JP Adhikari in intensive care for several weeks. We are extremely grateful to everybody who rallied round in Nepal, the UK and beyond with practical and financial assistance to provide lifesaving medication, care and support. Thanks to the concern and generosity of DDP's friends and supporters, we were able to send £3,992.

This project has contributed to a reduction in poverty and the equalization of opportunities for women with disabilities, female carers and their families in the Dhading District of Nepal. It has increased income, social inclusion, and access to services, entitlements and economic opportunities. 36 self-help groups (SHGs) led by and for disabled women/women carers were formed and their 624 members empowered through training, awareness-raising, livelihoods seed funding, savings, loans and mutual support.

The majority of SHGs continue to function, and the livelihoods investment of roughly £83 per person has increased people's wellbeing, capacity and confidence to improve life for themselves and their families. We hope this investment will multiply and endure for a long time to come.

Advocacy and media activities at the local, district and national levels have helped to reduce stigma, encourage funding, increase awareness and understanding of disabled people's rights, and improve their access to services and justice. Towards the end of the project, disability expert Nirmala Dhital was commissioned to review legislation relating to women and disability, culminating in a report to serve as a resource and advocacy tool, and the specialist consultancy Ability Manch carried out a useful end-of-project Review and Reflection process.

Since 2020, we have been working with **SHRUTI** (Nepal Association of the Hard-of-Hearing and Deafened), and with the support of the British and Foreign School Society (BFSS), to provide specialized IT training and work experience to hard-of-hearing young people in Nepal. The start of this project was delayed by the onset of the COVID pandemic, and has had to adapt to the new realities, but SHRUTI has found ways to keep the momentum going.

Class sizes were halved, and when trainees could no longer gather at the IT unit in Kathmandu, they moved to online sessions with on-screen captioning, and modifications to the course timetable and duration. It was a great pleasure to meet the team and trainees at SHRUTI in March 2022, and to get a sense of their motivation to learn – making up for suboptimal school experiences – and their great appreciation for their trainer. The main area for catching up is post-training work placements, which were not possible to arrange for all trainees during the pandemic. However, many have gone on to internships, continuing education and employment, which is very encouraging.

DDP secured a grant from the Evan Cornish Foundation – for which we are very grateful – to support the work of another partner organization in Nepal in 2020-21: the pioneering mental health self-help group **KOSHISH**. It has gone towards their work to rescue women who are locked up, abandoned and left destitute, care for them at a transit home, support their rehabilitation, and then reintegrate them into their families and communities. This essential work with women at the margins of society was challenging enough even without the added worry of the pandemic, but the efforts of KOSHISH's committed staff continued throughout.

It was a privilege to be able to visit the Women's Transit Care Centre in 2022, as well as its future home: a permanent KOSHISH therapeutic centre under construction in the hills outside Kathmandu, where they will be able to offer peaceful, healing surroundings and purposeful agro-therapeutic activities. We continue to collaborate over concepts for spreading and mainstreaming mental health services in Nepal.

ETHIOPIA

The third year of the project *Improving Women and Girls' Health, Combating Harmful Traditional Practices* (HTP), implemented by our Ethiopian partner **Berhan Lehetsanat (BL)** in Sidama, came to an end in February 2022. We are grateful to Jersey Overseas Aid, however, for agreeing to a 6-month extension to the end of August, enabling us to tie up the loose ends resulting from COVID-related delays to activities, school closures, restrictions and elections.

We have been working with BL for more than a decade on tackling harmful traditional practices – such as Female Genital Mutilation (FGM), abduction, and early marriage – which affect the health and wellbeing of women and girls. Through this experience we have developed a whole-community approach - involving Community Conversations, schools, health centres, faith and community leaders, ex-FGM practitioners, local government representatives – to raise awareness, engage, train and mobilize people to campaign for the elimination of HTP, while celebrating the positive aspects of Sidamic culture and tradition.

We continue to look for funding to provide clean drinking water and handwashing facilities in the schools, health centres and hospital involved in this project, because the lack of safe and reliable water supplies affects every aspect of life in this area.

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. Please see the DDP website (ddpuk.org) for more detailed information about all the projects and partners mentioned in this report. With the help of placement students from UEA we are also developing our use of social media.

Fundraising

In 2021-22, most of DDP's income was for the projects funded by UK Aid Direct, Jersey Overseas Aid, the British and Foreign School Society, the Evan Cornish Foundation and some smaller trusts and donors (accounting for some 98% of 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 2022-23

The COVID-19 pandemic and its aftermath have been a challenging time for small international charities, particularly as the UK reduces its overseas aid funding. DDP remains a going concern, albeit as a smaller organization. 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 look forward to hosting student placements and volunteers, holding fundraising events, and hope that as many as possible of DDP's network of supporters and friends can join in.

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 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.

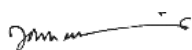
The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding 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 23 July 2022 and signed on its behalf by:



.....

John Whitehead, 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 2022 which are set out on pages 11 to 19.

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.



.....

Andrew Fisher BA FCA
The Alanbrookes Group Ltd
24 Glove Factory Studios
1 Brook Lane, Holt
Wiltshire
BA14 6RL

Date: 23rd July 2022

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2022

		Other Unrestricted	Designated	Restricted	Total	Total
	Notes	Funds £	Funds £	Funds £	2022 £	2021 £
Incoming resources						
Income and endowments from:						
Donations and legacies	2.1	3,539	-	6,856	10,395	3,198
Charitable activities	2.2	180	-	139,751	139,931	185,295
Total		3,719	-	146,607	150,326	188,493
Expenditure						
Expenditure on:						
Raising funds	3	1,798	-	-	1,798	2,352
Charitable activities	4	26,333	-	89,354	115,687	200,222
Total resources expended		28,131	-	89,354	117,485	202,574
Net movement in funds.		(24,412)	0	57,253	32,841	(14,081)
Transfers between funds		31,181	(5,052)	(26,129)	-	-
Net movement in funds.		6,769	(5,052)	31,124	32,841	(14,081)
Reconciliation of funds:						
Total funds brought forward		11,176	26,608	9,789	47,573	59,633
Total funds carried forward		17,945	21,556	40,913	80,414	45,552

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 2022

		2022		2021	
	Notes	£	£	£	£
Current assets					
Debtors	8	5,076		8,130	
Cash at bank and in hand		76,855		41,423	
		<u>81,931</u>		<u>49,553</u>	
Creditors: amounts falling due within one year	9	(1,517)		(1,980)	
Net current assets			<u>80,414</u>		<u>47,573</u>
Net assets			<u>80,414</u>		<u>47,573</u>
Funds					
Restricted	11		40,913		9,789
Unrestricted	12		39,501		37,784
			<u>80,414</u>		<u>47,573</u>

For the financial year ended 31st March 2022, 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, Chair of Trustees

23 July 2022

Date:

The notes on pages 13-19 form part of these financial statements.

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

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 2022

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 2022**

2 Income

2.1 Voluntary income

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Appeals and donations	2,675	6,492	9,167	2,590
Income tax refund (Gift aid reclaimed on donations)	633	364	997	608
Fundraising events	231	-	231	-
	<u>3,539</u>	<u>6,856</u>	<u>10,395</u>	<u>3,198</u>
Total 2021	<u>3,198</u>	<u>-</u>	<u>3,198</u>	

The total amount of donations received without conditions from related parties in the year was £240 (2021 £240)

2.2 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Primary Purpose Trading				
Workshops and skills sharing	180	-	180	-
Grants receivable				
<i>Improving Education for Deaf children (Ethiopia)</i>				
Comic Relief	-	-	-	1,037
<i>Improving Women and Girls' Health Malga (Ethiopia)</i>				
Jersey Overseas Aid Commission	-	86,226	86,226	103,203
<i>Women-Led Disability-Inclusive Livelihoods 6X7Y-TWGZ-YP (Nepal)</i>				
UK Aid	-	33,044	33,044	62,565
<i>UK Aid Closure Assistance (Nepal)</i>				
British & Foreign School Society	-	5,000	5,000	-
<i>Women's Transit Care Centre (Nepal)</i>				
Evan Cornish Foundation	-	7,500	7,500	-
<i>IT Training (Nepal)</i>				
British & Foreign School Society	-	7,981	7,981	18,490
Total income from charitable activities	<u>180</u>	<u>139,751</u>	<u>139,931</u>	<u>185,295</u>

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

3 Costs of generating funds

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Staff costs	1,474	-	1,474	2,043
Depreciation	-	-	-	15
Other costs	324	-	324	294
	<u>1,798</u>	<u>-</u>	<u>1,798</u>	<u>2,352</u>

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

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

4	Charitable activities	Unrestricted funds £	Restricted funds £	Total 2022 £	2021 £
	Improving Education for Deaf Children (Ethiopia)	-	-	-	4,219
	Improving Women and Girls' Health Malga (Ethiopia)	-	50,825	50,825	74,318
	Computer training (India)	-	-	-	-
	Women-Led Disability-Inclusive Livelihoods 6X7Y-TWGZ-YP (Nepal)	-	16,389	16,389	66,025
	UK Aid Closure Assistance (Nepal)	-	3,000	3,000	-
	Women's Transit Care Centre (Nepal)	-	6,750	6,750	-
	IT Training (Nepal)	-	6,190	6,190	14,730
	Friends of DDP projects (Various)	-	6,200	6,200	-
		0	89,354	91,376	161,313
	Project support costs				
	Staff costs	15,472	-	15,472	21,454
	Other direct costs	5,813	-	5,813	9,289
	Depreciation	-	-	-	680
		21,285	-	21,285	31,423
	Governance costs				
	Staff costs	1,474	-	1,474	2,043
	Other costs	3,130	-	3,130	4,007
	Depreciation	0	-	-	45
	Audit	444	-	444	1,392
		5,048	-	5,048	7,487
	Total charitable activities	26,333	89,354	117,709	200,222
	Expenditure from charitable activities 2021	38,909	159,292	198,201	
5	Net Income/(expenditure)			2022 £	2021 £
	Net income/(expenditure) is stated after charging:				
	Depreciation			-	739
	Operating lease rentals: land and buildings			2,796	2,603
	Auditors' fees for audit/independent examination services			444	1,392

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

6 Staff costs

Salaries	17,440	24,622
Social security costs	-	-
Other pension costs	980	920
	<u>18,420</u>	<u>25,542</u>

The average weekly number of employees during the year was:

2.0	2.0
-----	-----

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

0.7	0.7
-----	-----

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 £18,000 (2021 £25,148).

Trustees received no remuneration or benefits in kind during the year (2021 - £nil). Expenses totalling £nil were paid to Trustees (2021 - £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.

	2022	2021
	£	£
8 Debtors due within one year		
Income tax receivable	3,367	4,908
Accrued Income	-	-
Other debtors	1,709	3,222
	<u>5,076</u>	<u>8,130</u>
9 Creditors: amounts falling due within one year		
Other creditors	68	312
Accruals	1,449	1,668
	<u>1,517</u>	<u>1,980</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

10 Restricted funds

	Brought forward at 01.04.21	Income	Expend - iture	Transfers between funds	Carried forward at 31.03.22
	£	£	£	£	£
Improving Women and Girls' Health Malga (Ethiopia)	19,464	86,226	50,825	(16,124)	38,741
Women-Led Disability-Inclusive Livelihoods 6X7Y-TWGZ-YP (Nepal)	(10,830)	33,044	16,389	(5,825)	-
UK Aid Closure Assistance (Nepal)	-	5,000	3,000	(2,000)	-
Women's Transit Care Centre (Nepal)	55	7,500	6,750	(750)	55
IT Training (Nepal)	1,100	7,981	6,190	(1,330)	1,561
Friends of DDP projects (Various)	-	6,856	6,200	(100)	556
	<u>9,789</u>	<u>146,607</u>	<u>89,354</u>	<u>(26,129)</u>	<u>40,913</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.

11 Unrestricted funds

	Brought forward at 01.04.21	Net Income	Expend - iture	Transfers between funds	Carried forward at 31.03.22
	£	£	£	£	£
Designated Funds:					
Cashflow reserve for restricted funds to be received	26,608	-	-	(5,052)	21,556
Total Designated Funds	<u>26,608</u>	<u>-</u>	<u>-</u>	<u>5,052.00</u>	<u>21,556</u>
General Fund	11,176	3,719	28,131	31,181	17,945
Total Unrestricted Funds	<u>37,784</u>	<u>3,719</u>	<u>28,131</u>	<u>26,129</u>	<u>39,501</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 2022**

12 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £	Total 2021 £
2022 Analysis				
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	42,136	34,719	76,855	41,423
Other net current assets/(liabilities)	(2,635)	6,194	3,559	6,150
	<u>39,501</u>	<u>40,913</u>	<u>80,414</u>	<u>47,573</u>
2021 Analysis				
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	37,828	3,595	41,423	
Other net current assets/(liabilities)	(44)	6,194	6,150	
	<u>37,784</u>	<u>9,789</u>	<u>47,573</u>	

13 Controlling Party

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