

COMPANY NO: 03027274
CHARITY NO: 1046001



Report and financial statements
For the year ended 31 March 2024

DISABILITY AND DEVELOPMENT PARTNERS

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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:

Christopher Coles (Dr)	(Resigned 9th May 24)
Michelle Pisano	
Maggie Owen	
David Shraga	(Appointed 3 rd April 24)
Oliver Springate-Baginski (Dr)	
Joshua Swirsky	
John Whitehead	

Key Management personnel	Adam Berry, Director
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Bank	Unity Trust Bank plc Nine Brindley Place Birmingham B1 2HB
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Independent Examiner	Andrew Fisher BA FCA The Alanbrookes Group Ltd 24 Glove Factory Studios 1 Brook Lane, Holt Wiltshire BA14 6RL
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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 2024. 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 2024, there were six 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.

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

DDP Director Adam Berry is grateful for all the time, experience and support of DDP's trustees and accountant Debbie Risborough, who this year travelled to Nepal to lead a workshop in financial record-keeping and reporting with our partners there, and to carry out a series of project visits.

Service Providers & Volunteers

Thank you to Dave Shraga, Chair of the charity Inclusive Norwich, for all his help this year, including as a co-trainer for one-day workshops at UEA on Disability-Inclusive Development, in April and November 2023. We look forward to Dave becoming a DDP trustee in 2024.

We welcomed MA student Martha Gurney from the UEA School of International Development (DEV) for a placement in summer 2023. She was a great asset, and left her mark in the form of a useful *Analysis of the Power Dynamics between DDP and Partner Organizations*, before going on to work in international consultancy.

Another student, Alicia Pereira, also gave generously of her time between 2022 and August 2023, acting as Social Media Coordinator during her MA course in Media and Development. Thanks to Alicia and Martha for all their help, and for running a successful DDP pub quiz.

We are also very grateful to Judy Hackney for being such a loyal DDP friend and fundraiser in London.

It has been a huge boost to have the support of Tim Selvage in the DDP office in 2023-24. He has brought a wealth of skills, experience and energy and has been a real rock.

Partners

DDP's partner organizations are the ones whose hard work and dedication allows the projects outlined below under 'Summary of achievements' to be realized.

This year, Etenesh Wondmagegnehu, founder and CEO of *Berhan Lehetsanat*, received several accolades in recognition of her service to disabled children in Ethiopia: a national *Bego Sew* award, a generous donation to BL from Ethio-Telecom, and even a branch of ENAT Bank named in her honour.

In Norwich, DDP continues to cooperate with the University of East Anglia's School of Global Development, providing placement opportunities and offering specialized enrichment courses for their students in Disability-Inclusive Development.

We have appreciated the opportunities to meet like-minded organizations at events convened by the British and Foreign School Society and the Britain and Nepal NGO Network.

Donors

We are very grateful to our funders, listed below in the Financial Statements (Note 2.2). We would also like to thank all DDP's friends and supporters, for the regular individual donations which help us keep going, and for networking and awareness-raising.

Risk management

An organizational risk register is a standing item at each Trustee meeting, where potential causes for concern are discussed, evaluated and updated where necessary. We also use project-level risk registers as a way to foresee, preempt, mitigate and respond to changing situations, and continue to share and harmonize our policies and procedures with our partners.

DDP's staff and Trustees have continued to keep our outgoings 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.

Reserves

The Charity aims to retain three months' full running costs as an unrestricted reserve, which helps to cover the charity's cashflow. Taking this into account, unrestricted, non-designated funds at the end of the financial year came to £41,843 (£38,578 - 2023) of which £nil (£nil - 2022) are core costs related to continuing and supporting projects into the new financial year. However £15,743 of this would need to be used to cover the negative balance on the Inclusive Livelihoods project should things not go to plan. This overspend is due to cashflow advances sent to overseas partners to cover spend for which income is received in arrears. This is not accrued income as the project must meet the required objectives in order to receive the income and this was not completed until after the year end date. The trustees are closely monitoring this project due to the risk involved and are satisfied that the risk is acceptable.

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.

As ever, DDP strives to be as 'lean' and efficient as possible, to ensure that the vast majority of funding goes to the projects where it is most needed.

Strategic priorities

A review of DDP's strategy will take place in 2024. In the meantime, we have continued to work to the broad priorities of *educational opportunities, economic wellbeing, advocacy and influencing* and *strong partnership*.

The four UN Sustainable Development Goals which explicitly refer to disability – and the health and wellbeing goal – resonate particularly 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

DDP works towards a vision of inclusion that embraces people with disabilities, women, girls and vulnerable and marginalized people, our partner DPOs (disabled people's organizations), and their right to determine their own destiny and place in society, and to have a say and a hand in addressing all the pressing issues that affect us all, our societies and our planet.

DDP fulfils our charitable objectives and promotes public benefit, specifically the benefit of disabled and marginalized people in low-income countries, through the projects we develop and implement with our partners. These are described below. 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 in 2023-24

This has been the first full year of our major USAID Inclusive Livelihoods–Central project in Nepal, where another IT training project came to an end. In Ethiopia, we launched a two-year project to support the education and wellbeing of displaced children.

Below are summaries, by country, of what has been achieved through the expertise, commitment and hard work of our partners and colleagues.

INDIA

In 2023, the **Social Development Education Trust (SDET)** in Tamil Nadu State successfully completed the construction of a new accessible toilet block. It will cater for the needs of the children and young people who attend SDET's educational and therapeutic programmes, aimed at those living with learning difficulties, disability and in poverty. DDP contributed funds raised in the UK as part of the international effort, acknowledged on a plaque at the entrance.

NEPAL

Our IT training project for hard-of-hearing young adults with **SHRUTI** ended in September 2023 after three years. Over 60 young people gained the computer skills they will need in the contemporary job market, and went on to a mixture of further study, employment, self-employment, internships and placements.

We are very grateful for the support of the British and Foreign School Society, and for their flexibility and understanding as this project adapted its activities, format and timetable during the COVID pandemic and its aftermath.

The training facility established by this project went straight back into service as a venue for accessible vocational training in web and graphic design as part of the USAID Inclusive Livelihoods–Central activity, where the experience, methods, expertise and resources developed over the last three years will be invaluable.

This USAID project picked up steam this year, as quarters 3-6 took place between April 2023 and March 2024 in central Nepal. This project is being coordinated by **Nepal Disabled Human Rights Centre (DHRC)** and implemented by partners which also include **Dhading Welfare Association (DWA)**; the **Federation of Women with Disability, Nepal**; **Forward Looking**; and **SHRUTI**.

The overall objective is the economic empowerment of people with disabilities in both rural and urban districts, through mobilization, training and livelihoods, and the promotion of inclusive employment. Membership of self-help groups are providing disabled people and their households with mutual support and increased capacity for income generation, and the employment prospects of young adults with disabilities are being enhanced through inclusive, accessible vocational training.

DDP project visits took place in April-May 2023, when Debbie Risborough facilitated a finance workshop, and in November-December, when the partners met to evaluate the first year and plan for the second. A highlight in February 2024 was a first Inclusive Employer Award event in Kathmandu, to celebrate good practice in making workplaces and opportunities accessible to disabled people.

ETHIOPIA

Thanks to the British and Foreign School Society and its Displacement Education Fund, DDP and **Berhan Lehetsanat** were able to begin a new two-year project in May 2023 for the *Inclusive Education for Displaced Children in South Wollo Zone*.

Our aim is to support children living in and around an under-served IDP centre, including disabled children, through improved school accessibility, training for teachers and parents in SEND and psychosocial needs, and nutritional support.

These children's education was interrupted when they and their families were uprooted from their homes in Oromia Regional State by inter-ethnic conflict, and fled to the relative safety of Amhara, where many are living in precarious conditions with no immediate prospect of return. Unfortunately, the security situation has not allowed an international project visit this year.

Networking, information and publications

Sharing contacts, opportunities and information with current and former project partners continues to be part of DDP's role. Our website (ddpuk.org) provides more detailed information about all the projects and partners mentioned in this report, and news and updates are published in our quarterly e-newsletter and shared on our Facebook page.

We are addressing the challenge of amplifying the voices, needs and aspirations of disabled people themselves in order to guide DDP's efforts.

Fundraising

In 2023-24, most of DDP's income was for the projects funded by USAID and the British and Foreign School Society. Together such institutional donors accounted for some 97% of income.

We are very grateful to all DDP's friends and supporters people who have helped keep the charity afloat through regular standing orders, one-off donations, collections, fundraising events such as the traditional summer Garden House quiz in Norwich organized by our UEA placement students, and carol-singing in London.

Looking ahead to 2024-25

The funding situation for small international charities is still challenging, following the downgrading of UK overseas aid, cost-of-living crises, and the disastrous consequences of conflicts and emergencies. Nonetheless, to the best of our ability, DDP continues to support our partner organizations and vulnerable, marginalized, disabled people.

Many thanks again to all DDP's funders, partners, trustees, supporters, volunteers, placement students and friends for all their help this year.

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 7th September 2024 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 2024 which are set out on pages 10 to 18.

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').

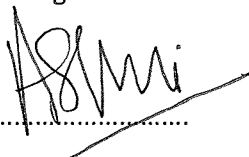
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 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: 21/11/2024

DISABILITY AND DEVELOPMENT PARTNERS

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account) FOR THE YEAR ENDED 31 MARCH 2024

		Other Unrestricted	Designated	Restricted	Total	Total
	Notes	Funds £	Funds £	Funds £	2024 £	2023 £
Incoming resources						
Income and endowments from:						
Donations and legacies	2.1	4,554	-	-	4,554	11,421
Charitable activities	2.2	1,000	-	161,105	162,105	81,008
Total		5,554	-	161,105	166,659	92,429
Expenditure						
Expenditure on:						
Raising funds	3	1,916	-	-	1,916	1,987
Charitable activities	4	21,276	198	163,363	184,837	120,075
Total resources expended		23,192	198	163,363	186,753	122,062
Net movement in funds.		(17,638)	(198)	(2,258)	(20,094)	(29,633)
Transfers between funds		20,903	0	(20,903)	-	-
Net movement in funds.		3,265	(198)	(23,161)	(20,094)	(29,633)
Reconciliation of funds:						
Total funds brought forward		38,578	599	11,604	50,781	80,414
Total funds carried forward		41,843	401	(11,557)	30,687	50,781

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

DISABILITY AND DEVELOPMENT PARTNERS

BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	8		401		599
Current assets					
Debtors	9	2,990		5,087	
Cash at bank and in hand		33,105		51,447	
		<u>36,095</u>		<u>56,534</u>	
Creditors: amounts falling due within one year	10	(5,809)		(6,352)	
Net current assets			<u>30,286</u>		<u>50,182</u>
Net assets			<u>30,687</u>		<u>50,781</u>
Funds					
Restricted	11	(11,557)		11,604	
Unrestricted	12	42,244		39,177	
		<u>30,687</u>		<u>50,781</u>	


For the financial year ended 31st March 2024, 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

7th September 2024

 Date:

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

1 Accounting policies

1.1 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

1.2 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.

1.3 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.

1 Accounting policies (continued)

1.4 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.

1.5 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

1.6 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.

1.7 Leases

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

1.8 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.

DISABILITY AND DEVELOPMENT PARTNERS

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

2 Income

2.1 Voluntary income

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Appeals and donations	3,239		3,239	7,933
Income tax refund (Gift aid reclaimed on donations)	1,102		1,102	924
Fundraising events	213	-	213	2,564
	<u>4,554</u>	<u>-</u>	<u>4,554</u>	<u>11,421</u>
Total 2023	<u>7,731</u>	<u>3,690</u>	<u>11,421</u>	

The total amount of donations received without conditions from related parties in the year was £nil (2023 £nil)

2.2 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Primary Purpose Trading				
Workshops and skills sharing	1,000	-	1,000	-
Grants receivable				
<i>Improving Women and Girls' Health Malga (Ethiopia)</i>				
Jersey Overseas Aid Commission	-	-	-	21,556
Restricted funds				
British & Foreign School Society	-	29,000	29,000	-
Computer training (India)				
North South Trust	-	-	-	-
IT Training (Nepal)				
British & Foreign School Society	-	7,665	7,665	15,415
Inclusive Livelihoods (Nepal)				
USAID	-	124,440	124,440	44,037
Total 2023	<u>1,000</u>	<u>161,105</u>	<u>162,105</u>	<u>81,008</u>

3 Costs of generating funds

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Staff costs	1,192	-	1,192	1,160
Depreciation	4	-	4	-
Other costs	720	-	720	827
	<u>1,916</u>	<u>-</u>	<u>1,916</u>	<u>1,987</u>

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

DISABILITY AND DEVELOPMENT PARTNERS

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

4	Charitable activities				
	Improving Women and Girls' Health Malga (Ethiopia)	-	-	-	51,466
	Inclusive Education (Ethiopia)	-	23,630	23,630	-
	IT Training (Nepal)	-	6,280	6,280	13,023
	Inclusive Livelihoods (Nepal)	-	133,453	133,453	32,720
	Friends of DDP projects (Various)	-	-	-	1,435
		-	163,363	163,363	98,644
	Project support costs				
	Staff costs	12,511	-	12,511	12,184
	Other direct costs	4,837	-	4,837	5,047
	Depreciation	183	-	183	-
		17,531	-	17,531	17,231
	Governance costs	Unrestricted funds	Restricted funds	Total 2024	2023
		£	£	£	£
	Staff costs	1,192	-	1,192	1,160
	Other costs	2,019	-	2,019	2,320
	Depreciation	12	-	12	-
	Independent examination	720	-	720	720
		3,943	-	3,943	4,200
	Total charitable activities	21,474	163,363	184,837	120,075
	Expenditure from charitable activities 2023	21,431	98,644	120,075	
5	Net Income/(expenditure)			2024	2023
				£	£
	Net income/(expenditure) is stated after charging:				
	Depreciation			198	-
	Operating lease rentals: land and buildings			2,777	2,796
	Independent examiners fees for independent examination services			720	720

DISABILITY AND DEVELOPMENT PARTNERS

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

6 Staff costs

Salaries	14,501	16,181
Other pension costs	1,057	1,180
	<u>15,558</u>	<u>17,361</u>

The average weekly number of employees during the year was: 1.0 1.0

The average weekly number of employees during the year, calculated on a full-time equivalent basis, was: 0.4 0.4

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 £15,104 (2023 £16,855).

Trustees received no remuneration or benefits in kind during the year (2023 - £nil). Expenses totalling £nil were paid to Trustees (2023 - £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.

8 Tangible fixed assets

	Office Equipment £
Cost	
At 1 April 2023	599
At 31 March 2024	<u>599</u>
Depreciation	
At 1 April 2023	-
Charge for the year	198
At 31 March 2024	<u>198</u>
Net book value	
At 31 March 2024	<u>401</u>
At 1 April 2023	<u>599</u>

9 Debtors due within one year

	2024 £	2023 £
Income tax receivable	2,285	4,156
Other debtors	705	931
	<u>2,990</u>	<u>5,087</u>

10 Creditors: amounts falling due within one year

Loans from supporters	2,490	2,490
Other creditors	2,599	2,767
Accruals	720	1,095
	<u>5,809</u>	<u>6,352</u>

DISABILITY AND DEVELOPMENT PARTNERS

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

11	Restricted funds	Brought forward at 01.04.23 £	Income £	Expenditure £	Transfers between funds £	Carried forward at 31.03.24 £
	Improving Women and Girls' Health Malga (Ethiopia)	-	-	-	0	-
	Inclusive Education (Ethiopia)	-	29,000	23,630	(2,700)	2,670
	Women's Transit Care Centre (Nepal)	55	-	-	-	55
	IT Training (Nepal)	1,293	7,665	6,280	(1,773)	905
	Inclusive Livelihoods (Nepal)	9,700	124,440	133,453	(16,430)	(15,743)
	Friends of DDP projects (Various)	556	-	-	0	556
		<u>11,604</u>	<u>161,105</u>	<u>163,363</u>	<u>(20,903)</u>	<u>(11,557)</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.

12	Unrestricted funds	Brought forward at 01.04.23 £	Net Income £	Expenditure £	Transfers between funds £	Carried forward at 31.03.24 £
	Designated Funds:					
	Capital fund to be matched to depreciation	599	-	198	-	401
	Total Designated Funds	<u>599</u>	<u>-</u>	<u>198</u>	<u>-</u>	<u>401</u>
	General Fund	38,578	5,554	23,192	20,903	41,843
	Total Unrestricted Funds	<u>39,177</u>	<u>5,554</u>	<u>23,390</u>	<u>20,903</u>	<u>42,244</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 2024

13 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £	Total 2023 £
2024 Analysis				
Tangible fixed assets	401	-	401	599
Cash at bank and in hand	42,172	(9,067)	33,105	51,447
Other net current assets/(liabilities)	(329)	(2,490)	(2,819)	- 1,265
	<u>42,244</u>	<u>(11,557)</u>	<u>30,687</u>	<u>50,781</u>
2023 Analysis				
Tangible fixed assets	599	-	599	
Cash at bank and in hand	36,072	15,375	51,447	
Other net current assets/(liabilities)	2,506	(3,771)	- 1,265	
	<u>39,177</u>	<u>11,604</u>	<u>50,781</u>	

14 Controlling Party

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