

COMPANY NO: 03027274
CHARITY NO: 1046001



Report and financial statements
For the year ended 31 March 2025

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:

Christopher Coles (Dr)	(Resigned 9th May 2024)
Michelle Pisano	
Maggie Owen	
David Shraga	(Appointed 3 rd April 2024)
Oliver Springate-Baginski (Dr)	
Joshua Swirsky	
John Whitehead	

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 2025. 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 2025, 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 Trustees

DDP Director Adam Berry is grateful for all the time, experience and support of DDP's accountant Debbie Risborough, and of the Board of Trustees who were called upon for several extraordinary meetings on top of the usual commitments.

Dave Shraga, in particular, has been a great support, helping regularly in the office, co-training at one-day professional skills workshops at UEA on Disability-Inclusive Development, and being a lynchpin of the *Made for More* film project.

Volunteers

Many thanks to all the volunteers who have been involved this year.

Miu Tomie, an MA student from the UEA School of Global Development (DEV) carried out a placement in the summer of 2024, helping with DDP's social media, and focusing on the intersection of disability and LGBTQIA+ issues.

Journalist and MA student in Media and Development Zainur Mahsir has also been volunteering regularly at DDP since 2024, writing articles and social media posts, and providing general office and research support.

Tim Selvage has been an invaluable colleague, generous with his time, skills and insights. He took the lead on project development with Rainbow Disability Nepal, made improvements to DDP's systems and has continued to offer advice and support from the other side of the world.

In London, Judy Hackney has very kindly continued as a roving ambassador and fundraiser.

Partners

DDP's partners, largely disabled people's organizations, are the people who carry out the work on the ground for the rights and empowerment of disabled people. These project partnerships are listed below in the 'Summary of achievements' section.

Our cooperation goes on with the University of East Anglia and its School of Global Development: DDP provides placement opportunities and offers enrichment courses in Disability-Inclusive Development to UEA students. This year, DEV was the venue for the launch of the film *Made for More*, and our colleagues there kindly nominated it for an award.

We are also grateful to the Educational Opportunity Foundation (previously British and Foreign School Society) – not only for displacement education funding in Ethiopia, but also for the opportunities for learning and networking at its grants workshop.

Donors

Thank you very much to the funders of DDP projects, listed below in the Financial Statements (Note 2.2), and to all our friends and supporters for the regular individual donations which have been so instrumental in keeping the charity going.

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 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 £42,575 (£41,843 - 2024) of which £nil (£nil - 2024) are core costs related to continuing and supporting projects into the new financial year. In 2024, £15,743 of this was required to cover the negative balance on the Inclusive Livelihoods project, should things not go to plan. This overspend was due to cashflow advances sent to overseas partners to cover expenditure for which income is received in arrears. In the current year there is a positive balance on this project with further funds expected and due to be paid to partners. However, due to the uncertainty relating to USAID activities, the final funds are not accrued and will be reflected in the 2025/26 accounts.

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.

DDP strives to keep UK running costs low and ensure that the bulk of our funding goes to the parts of the world where it is most needed.

Strategic priorities

DDP has continued to work towards the existing priorities of *educational opportunities, economic wellbeing, advocacy and influencing* and *strong partnership*, and the four UN Sustainable Development Goals which explicitly refer to disability – plus the health and wellbeing goal – which 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 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 that of disabled and marginalized people in low-income countries, through the projects we develop and implement with our partners. The Trustees confirm that they have complied with their duty to have regard to the public benefit guidance published by the Charity Commission.

In 2024-25 a working group of trustees and staff held a series of meetings to consider DDP's strategy in a context of reduced opportunities for international project funding and a (welcome) trend towards funding local organizations rather than international intermediaries.

The result was a medium-term plan, whereby regular support in the office from trustee Dave Shruga would provide DDP with extra capacity, bolstered by the other trustees' efforts to engage their own contacts and networks. All assistance from trustees has been very welcome.

Summary of achievements in 2024-25

The second year of our main project – the USAID Inclusive Livelihoods–Central activity in Nepal – had been a successful one, and the final year had begun, when the new US administration came in. In Ethiopia, our two-year displacement education project supported by the Educational Opportunity Foundation had a month to run at the end of the financial year.

The projects in each country are described below.

NEPAL

The **USAID** Inclusive Livelihoods–Central activity took place in Kathmandu and Dhading District in central Nepal with partners **Nepal Disabled Human Rights Center** (DHRC-Nepal), **Disabled Welfare Association** (DWA), **Federation of Women with Disability, Nepal** (FWDN), **Forward Looking**; and **SHRUTI** (National Association of the Hard-of-Hearing and Deafened).

Originally planned as a three-year project, it was suspended in January 2025 and terminated a month later, by order of the new US administration in Washington. The overall goal was a holistic one: the economic empowerment of disabled people in both rural and urban Nepal, through mobilization, training and livelihoods, and the promotion of inclusive employment.

330 disabled people and their household members were supported into income-generating activities, increasing their financial security, ability to contribute, save and plan for the future, their independence and self-confidence.

The self-help groups (SHGs) we established have provided a supportive environment for people to turn their economic lives around – and increase their resilience to disaster – through small-scale investment, savings, training and productive activity. They are forums to share problems, learn about rights and entitlements, and receive moral and practical peer support.

The members continue to meet monthly, deposit savings and use them as a loan fund to enhance their small and micro-businesses, through investments and at times of need. The network of SHGs has become independent and self-sustaining beyond the project's lifetime.

Through referrals to other agencies, authorities and institutions, 197 people were provided with practical support including mobility aids, Disability Identity Cards, physiotherapy/access to medical care, prosthetics and orthotics, occupational therapy, speech therapy and educational services.

The project also provided 183 young people with disabilities with accessible, inclusive vocational training courses in Information Technology, Graphic and Web Design, Hospitality, Digital Marketing and Public Service Preparation.: to boost their confidence and employment prospects, and ultimately their independence, economic and social inclusion.

The project's advocacy initiative aimed to promote, celebrate and multiply inclusive employment practices, and to raise awareness of the legal, regulatory, and cultural barriers that hold disabled people back from full participation in economic life.

DHRC-Nepal used its Disability Voice magazine, radio and TV programmes to spread these messages, and has worked with important employers in Nepal on principles for the fair and equal recruitment of people with disabilities. An Inclusive Employer Award ceremony in

Kathmandu in 2024 celebrated exemplary private sector employers for their contributions to the promotion and development of disability-inclusive employment in Nepal.

We are also very grateful for a generous grant from the **CB & HH Taylor 1984 Trust** towards the construction of a disability-friendly toilet at DWA's resource centre in Dhading District, which will enable them to welcome disabled and elderly residents for training and events.

This year we launched a crowdfunding campaign for a project with **Rainbow Disability Nepal**, to gather the unheard voices and experiences of queer disabled people. Many thanks for all the generous contributions, which will be carried forward for this purpose in the next year.

ETHIOPIA

The second and final year of our project with **Berhan Lehetsanat – Inclusive Education for Displaced Children in South Wollo Zone** - was drawing to a close with the financial year. With a grant from the Educational Opportunity Foundation, this initiative aimed to support children whose families had fled conflict in Oromia Regional State for the relative safety of Amhara, where they are living in a settlement for internally displaced people.

For children who have been uprooted, experienced trauma and bereavement and fled their homes, adequate nutrition and psychosocial support are preconditions for meaningful education. This project has provided support and training, and worked with local schools, parents, local government and community leaders to make education more accessible, including for local children living with disability.

Material support, school capacity-building, accessibility adaptations and training activities, and the focus on children's psychosocial wellbeing and SEND, boosted school attendance and should have longer-term benefits for accessibility, inclusion, retention and children's learning. Bridges have also been built between the displaced and local populations, based on cooperation, solidarity, and common needs and interests.

A thorough evaluation of the project has been carried out by Anwar Mohammed Amin.

INDIA

In 2024 the **North-South Trust** very kindly provided a grant thanks to which we could support our long-term partner in Tamil Nadu, the **Social Development and Education Trust (SDET)**, with a contribution towards the costs of upgrading their residential block.

Intellectually disabled people in Tamil Nadu face rejection by their community, and sometimes even their own family. After childhood, particularly when their parents are no longer alive, there are no guarantees for their onward lives.

SDET is unique in its area, providing a safe and comfortable home for intellectually disabled young men, with Government registration and support. The residents also receive vocational training to build their capacities and self-confidence, and find a productive role in society.

The residents arrived as boys, abandoned by relatives and with nowhere to turn. As their number and ages have increased, their accommodation must be developed to provide space and quality of life and to facilitate effective vocational training and recreational opportunities.

Thanks to the North-South Trust, and its travel agency with a difference: North-South Travel.

Networking, information and publications

DDP has continued to share contacts, information and calls for proposals with current, former and potential partners. Our website – www.ddpuk.org – provides more details of all the projects and partners mentioned in this report, and updates are published in a quarterly e-newsletter and shared on our Facebook and Instagram pages.

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 2024-25, the vast majority of DDP's income was project funding from USAID and from the Educational Opportunity Foundation. Institutional donors accounted for 96% of income.

DDP will continue to work with USAID to ensure that the implementing partners in Nepal can be reimbursed for the unavoidable costs of that project's suspension and termination.

DDP workshops at UEA brought in some valuable income, and we are extremely grateful to all the individual supporters who have contributed through regular standing orders, charitable donations and collections – particularly the Tantallon Singers' carols in Balham.

Many thanks once again to every one of DDP's funders, partners, trustees, supporters, volunteers, placement students and friends for all their support.

Looking ahead to 2026

The premature termination of DDP's main project by USAID and the difficult funding landscape for small international charities has prompted trustees to review the charity's future prospects. They will meet before the end of 2025 to discuss and decide on its viability beyond the current financial year. In the meantime, DDP continues to support our partner organizations and those they serve.

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 and signed on its behalf by:



29 Oct 2025

.....

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 2025 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

29 Oct 2025

Date:

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Other Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Incoming resources						
Income and endowments from:						
Donations and legacies	2.1	4,252	-	1,739	5,991	4,554
Charitable activities	2.2	285	-	163,613	163,898	162,105
Total		4,537	-	165,352	169,889	166,659
Expenditure						
Expenditure on:						
Raising funds	3	1,744	-	-	1,744	1,916
Charitable activities	4	20,445	132	130,046	150,623	184,837
Total resources expended		22,189	132	130,046	152,367	186,753
Net movement in funds.		(17,652)	(132)	35,306	17,522	(20,094)
Transfers between funds		18,385	0	(18,385)	-	-
Net movement in funds.		733	(132)	16,921	17,522	(20,094)
Reconciliation of funds:						
Total funds brought forward		41,843	401	(11,557)	30,687	50,781
Total funds carried forward		42,576	269	5,364	48,209	30,687

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 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	8		269		401
Current assets					
Debtors	9	3,002		2,990	
Cash at bank and in hand		53,373		33,105	
		<u>56,375</u>		<u>36,095</u>	
Creditors: amounts falling due within one year	10	(8,435)		(5,809)	
Net current assets			47,940		30,286
Net assets			<u>48,209</u>		<u>30,687</u>
Funds					
Restricted	11		5,364		(11,557)
Unrestricted	12		42,845		42,244
			<u>48,209</u>		<u>30,687</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:



29 Oct 2025

John Whitehead, Chair of Trustees

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2 Income

2.1 Voluntary income

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Appeals and donations	3,443	1,739	5,182	3,239
Income tax refund (Gift aid reclaimed on donations)	809		809	1,102
Fundraising events	-	-	-	213
	4,252	1,739	5,991	4,554
Total 2024	4,554	-	4,554	

The total amount of donations received without conditions from related parties in the year was £nil (2024 £nil)

2.2 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Primary Purpose Trading				
Workshops and skills sharing	285	-	285	1,000
Grants receivable				
<i>Women's Transit Care Centre (Nepal)</i>				
Educational Opportunities Foundation	-	25,966	25,966	29,000
<i>Residential Block at SDET (India)</i>				
North South Trust	-	1,000	1,000	-
<i>IT Training (Nepal)</i>				
Educational Opportunities Foundation	-	-	-	7,665
<i>Inclusive Livelihoods (Nepal)</i>				
USAID	-	136,647	136,647	124,440
	285	163,613	163,898	162,105

3 Costs of generating funds

	Unrestricted funds £	Restricted funds £	Total 2025 £	2024 £
Staff costs	1,228	-	1,228	1,192
Depreciation	3	-	3	4
Other costs	513	-	513	720
	1,744	-	1,744	1,916

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

4	Charitable activities	Unrestricted funds £	Restricted funds £	Total 2025 £	2024 £
	Inclusive Education (Ethiopia)	-	24,900	24,900	23,630
	Residential Block at SDET (India)	-	860	860	-
	Accessible Toilet (Nepal)	-	900	900	-
	IT Training (Nepal)	-	905	905	6,280
	Inclusive Livelihoods (Nepal)	-	102,465	102,465	133,453
	Voices of Resilience (Nepal)	-	15	15	-
	Made for More Film (UK)	-	1	1	-
		0	130,046	130,046	163,363
	Project support costs				
	Staff costs	11,989	-	11,989	12,511
	Other direct costs	4,648	-	4,648	4,837
	Depreciation	121	-	121	183
		16,758	-	16,758	17,531
	Governance costs				
	Staff costs	1,228	-	1,228	1,192
	Other costs	1,845	-	1,845	2,019
	Depreciation	8	-	8	12
	Independent examination	738	-	738	720
		3,819	-	3,819	3,943
	Total charitable activities	20,577	130,046	150,623	184,837
	Expenditure from charitable activities 2024	21,474	163,363	184,837	
5	Net Income/(expenditure)			2025 £	2024 £
	Net income/(expenditure) is stated after charging:				
	Depreciation			132	198
	Operating lease rentals: land and buildings			2,775	2,777
	Independent examiners fees for independent examination services			738	720

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6 Staff costs

Salaries	14,309	14,501
Other pension costs	1,043	1,057
	<u>15,352</u>	<u>15,558</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 £14,905 (2024 £15,104).

Trustees received no remuneration or benefits in kind during the year (2024- £nil). Expenses totalling £nil were paid to Trustees (2024 - £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 2024	599
At 31 March 2025	<u>599</u>
Depreciation	
At 1 April 2024	198
Charge for the year	132
At 31 March 2025	<u>330</u>
Net book value	
At 31 March 2025	<u>269</u>
At 1 April 2024	<u>401</u>

	2025 £	2024 £
9 Debtors due within one year		
Income tax receivable	2,297	2,285
Other debtors	705	705
	<u>3,002</u>	<u>2,990</u>

10 Creditors: amounts falling due within one year

Loans from supporters	2,490	2,490
Other creditors	2,191	2,599
Accruals	3,754	720
	<u>8,435</u>	<u>5,809</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11	Restricted funds					
		Brought forward at 01.04.24	Income	Expenditure	Transfers between funds	Carried forward at 31.03.25
		£	£	£	£	£
	Inclusive Education (Ethiopia)	2,670	25,966	24,900	(3,100)	636
	Residential Block at SDET (India)	-	1,000	860	(140)	-
	Accessible Toilet (Nepal)	-	1,000	900	(100)	-
	Women's Transit Care Centre (Nepal)	55	-	-	-	55
	IT Training (Nepal)	905	-	905	-	-
	Inclusive Livelihoods (Nepal)	(15,743)	136,877	102,465	(15,045)	3,624
	Voices of Resilience (Nepal)	-	489	15	-	474
	Made for More Film (UK)	-	20	1	-	19
	Friends of DDP projects (Various)	556	-	-	-	556
		(11,557)	165,352	130,046	(18,385)	5,364

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 01.04.24	Net Income	Expenditure	Transfers between funds	Carried forward at 31.03.25
		£	£	£	£	£
	Designated Funds:					
	Capital fund to be matched to depreciation	401	-	132	-	269
	Total Designated Funds	401	-	132	-	269
	General Fund	41,843	4,537	22,189	18,385	42,576
	Total Unrestricted Funds	42,244	4,537	22,321	18,385	42,845

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 2025**

13 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £	Total 2024 £
2025 Analysis				
Tangible fixed assets	269	-	269	401
Cash at bank and in hand	45,519	7,854	53,373	33,105
Other net current assets/(liabilities)	(2,943)	(2,490)	(5,433)	- 2,819
	<u>42,845</u>	<u>5,364</u>	<u>48,209</u>	<u>30,687</u>
2024 Analysis				
Tangible fixed assets	401	-	401	
Cash at bank and in hand	42,172	- 9,067	33,105	
Other net current assets/(liabilities)	(329)	(2,490) -	2,819	
	<u>42,244</u>	<u>- 11,557</u>	<u>30,687</u>	

14 Controlling Party

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