

**Charity registration number 1115741**

**Company registration number 5750186 (England and Wales)**

**DAI UK**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# DAI UK

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr J A Flewitt Mr I M Derbyshire Mr C J Matthews (Chair) Mr J S Rogers Ms F Stevenson Revd Dr M Prior
<b>Charity number</b>	1115741
<b>Company number</b>	5750186
<b>Registered office and Principal office</b>	25 Gordon Road Windsor Berkshire SL4 3RG
<b>Independent examiner</b>	Frances Wilde FCCA DChA Warner Wilde Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF
<b>Bankers</b>	Barclays Bank PLC Town Gate House Church Street East Woking Surrey GU21 6XW
<b>Solicitors</b>	Lawson Lewis Blakers 11-12 Hyde Gardens Eastbourne East Sussex BN21 4PP
<b>Accountants</b>	Elizabeth Sanders Limited 25 Gordon Road Windsor Berkshire SL4 3RG

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# DAI UK

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

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The trustees, who are also directors for the purposes of company law, present their report and financial statements for the year ended 31 December 2021.

### REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the Board and professional advisers

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### Objectives and activities

The Charity Commission's general guidance on public benefit is borne in mind when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The company's objects and principal activities are, to use all the resources at its disposal for religious, educational and charitable purposes and specifically to enhance the effectiveness and integrity of Christian leaders by providing leadership development training courses, management consultancy and mentoring.

It has been agreed with Development Associates International that in meeting these objectives, DAI UK should focus mainly, but not exclusively, on serving the needs of the Diaspora Churches and Overseas Student Communities in the UK. DAI UK will also continue to provide Facilitators and support for DAI's Masters Degree Courses around the world and consultancy support overseas as and when needed.

### Achievements and performance

#### DAI UK OVERVIEW

As reported last year, DAI UK's main objectives for 2021 were, to work in partnership with others to provide diaspora churches and international students studying in the UK with leadership training specifically developed to meet their needs. In addition to this plans were laid to develop the organisation's governance leadership capacity and finances as well as continue to support DAI's international ministry. While the COVID pandemic has inevitably slowed down progress in some areas, much has been achieved. Work will continue to explore the potential for working with more diaspora and student communities and DAI UK will remain open to other servant leadership training opportunities.

#### 1 Facilitate Leadership Training in the UK

In total 226 people attended 29 separate learning opportunities facilitated by DAI UK. This included 18 virtual (on-line) workshops attended by 90 people and 4 in person workshops. These learning opportunities have been delivered in partnership with three organisations: Nepal Christian Churches UK, Friends International and Transformation Leeds.

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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Our aim for the year was to facilitate training for at least 30 Nepali Christian Leaders linked to Nepal Christian Churches UK and we are delighted to have exceeded expectations. 25 Nepali leaders attended at least 2 of the 5 workshop course entitled, "Our Mission: Learning to love and make disciples among our family, our neighbours and even our enemies". In addition 21 Nepali leaders have signed up for the Certificate in Organisational leadership, which is being delivered by DAI UK in partnership with Ambrose University in Canada. The course started in October 2021 and consists of 4 modules covering: Servant Leadership; Conflict Management and Transformation; Leading Strategically; and Culture, Ethnicity and Diversity. Each module involves a minimum of 20 hours of live facilitated learning delivered as a mix of in person and on-line workshops. In addition as well as attending workshops the students have benefited from having a mentor that has offered on-line support; of the 7 mentors recruited 5 are Nepali speaking which has been a real encouragement. The students are required to submit and pass two assignments per module in order to achieve the certificate pass. During 2021 the first module on servant leadership was completed

The partnership with Friends International has involved delivering the Culture, Ethnicity and Diversity course to seven of their staff and volunteers. This was a multicultural group and engendered some great discussions and reflections on diversity and unity. In addition DAI UK was able to offer mentoring support for The Friend's International Life Leadership course as well as several online workshops covering general leadership topics for overseas students, the majority of whom were from China.

Transformation Leeds is a charity that works with international students in Leeds. DAI UK offered mentoring to one of their leadership apprentices, a Dr. in Public Health from Rwanda, who has since returned to her home and taken up a research post as well as responsibility within her local church. In addition DAI UK was able to recruit Christian leaders from Africa, China and South America as well as UK to facilitate seminars at the Transformation Leeds annual conference, which took place online. This was a fascinating collaboration involving over 70 people from 20 different nations.

*In addition to the above, workshops have been carried out with several other organisations including Wycliffe Bible Translators and mentoring relationships developed with members of Pioneer churches. One of the participants in the Servant leadership module of the Certificate in Organizational Leadership wrote: "My mind-set has been changed about the purpose of a leader. It is not a role that should be taken for granted or considered a 'higher' position than another – I want to see a leader as someone who is there to build people up, to serve others and to bring God joy. ... This mind-set change is most apparent in my role as a trustee. I was challenged as to why I accepted the trusteeship, especially when I have lacked so much confidence. I believe my motives were initially because I liked the position it gave me, the sense of more power. However, I have u-turned my thinking and motives dramatically now with the mind-set that I am there to serve the employees, to speak for those that cannot, to empower team within the charity and to fulfil God's purpose".*

### 2 Governance and Leadership

During the year the staff base has expanded to include a part time administrative assistant and also a number of volunteers. By the end of 2021 we were delighted to have appointed 7 mentors and 5 volunteer facilitators, one of whom is from the Nepali community. It is hoped that as the charity grows, the number of volunteers will increase but also that some of these will be able to take on part-time paid employment so that growth can be consolidated and plans developed.

The DAI UK Board has remained consistently engaged throughout the year, has undertaken reviews of all major policies and is in the process of seeking diversity in terms of age and ethnicity.

### 3 UK Fundraising

Fundraising has continued to be challenging, as has been the case with many charities during the year given the role COVID has played in the nation. Despite this we have been able to attract funding from one new foundation and from individuals but there is still a heavy reliance on the grant from the USA. It is hoped that as the volunteer and staff base grows there will be more opportunity to attract funding from different sources including through improved communications. More details on finances are given in the financial section.

# DAI UK

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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### 4 International Ministry

International travel was severely restricted during the year so there were no opportunities to support DAI courses in other parts of the world. But a number of relationships were maintained through online opportunities, and this included supporting a major evaluation of a training organization in Nepal. In addition DAI UK was able to raise £15,089 for international COVID relief in particular for SE Asia as well as on-going support for international ministries including Dr Cindy Perry, one of DAI's Senior Consultants.

#### Financial review

Income from UK sources for 2021 was £35,336 (£22,632 in 2020). Of this £32,549 (£18,624 in 2020) was restricted income for specific international projects which DAI UK is supporting.

DAI US continues to provide a significant part of the operational funding required by DAI UK. In 2021, DAI US underwrote £20,148 of the operating costs of DAI UK (£14,434 in 2020). With limited staff, there has been no concentrated effort to increase UK sources of funding during 2021. However, the Board will re-establish efforts to increase UK sources of funding once we have more staff in place and recognises that this will require significant dedicated effort. In terms of regular donor support, total income from individual donors increased to £25,212 (£17,384 in 2020).

#### Reserves Policy

DAI UK remains significantly dependent on income from Development Associates International (DAI) to fulfil its objects. However, as part of its Risk Management process, Trustees concluded that, should funds from DAI US cease to be available, the current main liability would be meeting the employment costs of staff for three months and have established a reserve fund which at the year-end amounted to £11,921.

#### Investment Policy

There are no restrictions on the charity's power to invest. Given the small sums of money currently involved and the limited objectives of such investment, the investment strategy is determined solely by the Trustees. The overall investment policy is to protect the value of the capital and preserve, as far as is possible, the real value of the capital by seeking returns to mitigate the impact of inflation. It is considered that this policy is best implemented, at this time, by investing cash in an interest savings account without exceeding the maximum sum covered for the chosen deposit-taking institution of the Deposit Protection Scheme administered by the FSCS.

#### Risk Management

The Trustees have considered the major risks facing the charity and the steps already in place to mitigate those risks. The review carried out each year records the risks identified, the steps in place to mitigate those risks and any actions required to further improve risk management.

Procedures are in place to safeguard the health and safety of staff, especially when working from home, with special attention given to the assessment of the risks both staff and volunteers face when travelling to areas of the world with known higher risks. DAI's Risk Policy document sets out the Board's attitude to risk, the organisation and responsibility for managing health and safety matters as well the specific arrangements for dealing with problems should they arise. Internal control risks are minimised by the implementation of appropriate systems and procedures including the segregation of authorisation of expenditure and payments.

DAI UK remains dependent on Development Associates International for a significant part of its funding. As DAI UK is now establishing itself as primarily a ministry to the UK, Development Associates International will seek to continue their support while DAI UK works towards becoming self sufficient over the next few years.

The Company's Reserves Policy has been formulated so that monies held in reserve are generated from UK giving.

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

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#### **Plans for future periods**

In line with the 5 year Strategic Plan the plans have been set against the same 4 headings as last year: Facilitated Learning; Governance and Leadership; Finances and International Ministry.

- Continue to develop partnerships with diaspora communities and those involved in international student ministry including building relationship with 2 new people groups and emerging partnerships with 3 new organisations.
- Complete and evaluate the delivery of the first Certificated Course in Organisational Leadership, and commence a second course incorporating the lessons learned.
- Identify and deliver at least 6 workshops/courses for international students and multi-ethnic groups in addition to the Certificated Course.

#### **Governance and Leadership**

- Continue to strengthen the composition and age range and diversity of the Board.
- Establish a succession plan for both the staff and the Board.
- To have in place 12 volunteers (facilitators and mentors) plus 2 assistant facilitators (contracted) who would support the co-ordination and delivery of some of the modules of the Certificated Course including overseeing the work of volunteers.
- Engage with DAI UK's Stakeholders in refining our ministry and unique position in the UK Christian environment.

#### **UK Fundraising and Supporters Development**

- Attract major investors in the work of DAI UK from among high worth individuals, grant-making trusts and other organisations. Suggest £10,000 to come from these sources.
- Continue to seek to attract investment and prayer in DAI UK's work from Churches, individuals and course participants and in so doing increase our mailing list to at least 200.
- Establish good regular communications with our supporters and back this up with a regularly refreshed and informative website.

#### **International Ministry**

- When requested, give support to DAI Nepal and to the DAI SE Region.
- Continue to mentor and support Facilitators, from the UK and elsewhere, for the global MA and Non-Formal Workshop programmes.
- Facilitate the practical financial support from the UK for Cindy Perry, Ernest & Tiffany Clark and DAI-associated projects in Nepal and Northeast India.
- Continue to explore with DAI's Director Central Asia & Europe, and other colleagues in the region, the European links to the UK diaspora communities and the facilitated learning opportunities that might exist.

# DAI UK

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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### DAI - INTERNATIONAL OBJECTIVES AND ACTIVITIES

DAI UK is a member of the DAI International family which seeks to enhance the effectiveness and integrity of Christian leaders worldwide by providing leadership development training courses, management consultancy and mentoring. Historically, DAI UK provided curriculum and learning materials for a number of DAI International's courses which is still being used across the world and DAI UK also continues to provide some support for a number of DAI International's staff.

### ACHIEVEMENTS AND PERFORMANCE: INTERNATIONAL OVERVIEW

*As the CEO Jane Overstreet observed: "Endurance" seems to be the theme for 2021, DAI's 25th year in ministry. Why? Because all of us, whether DAI staff, donors or local leaders, have faced so much suffering this year. That suffering has come to us through weariness and loss due to another year of the global pandemic. Moreover, coups in Myanmar and Burkina Faso, natural disasters in Haiti and Nepal, rising kidnappings in Nigeria, and – most discouraging – political oppression and religious persecution in large portions of our world have made things even more difficult... Given 2021's hardships, I was surprised that DAI's 40 Ministry Centres didn't just maintain, but increased their impact. Last year, 30,837 leaders were equipped through traditional DAI programs and 213,293 more were served through digital discipleship."*

In total 244,130 leaders were supported internationally in 2021 via workshops, the Masters in Organizational Leadership, mentoring, and consultancy through the 40 ministry centres in 79 countries. Every DAI Ministry Centre charges a locally appropriate amount for its Workshops and other services. In addition to charging Workshop fees, they endeavour to raise local donations and gifts in kind.

In addition \$710,448 (£518,911, exchange rate at 31/12/2021) was raised internationally through local DAI-sponsored "Compassion in Crisis" projects". This reached:

- 83,228 people with food and medical aid
- in 19 different nations and
- supported 108 projects plus
- aided 18 hospitals

DAI continues to see growing instability in the nations where the organisation serves, resulting in unprecedented challenges for Christian leaders to be the salt and light that is even more desperately needed in these places. These leaders know they need help and ongoing growth to lead in such challenging environments. This provides the motivation for DAI to continue to improve the quality of everything it does and thus expand and deepen its impact in the lives of the incredible leaders it has the privilege to serve.

### Structure, governance and management

#### Governing document

DAI UK is a charitable Company Limited by Guarantee. The company was established in 2006 under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10. DAI UK is part of the worldwide ministry of Development Associates International whose Head Office is in Colorado Springs USA.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr R Willison (Resigned 21 January 2021)  
Mr J A Flewitt  
Mr I M Derbyshire  
Mr C J Matthews (Chair)  
Mr J S Rogers  
Ms F Stevenson  
Revd Dr M Prior



## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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### **Recruitment and Appointment of the Board of Directors (Trustees)**

The Directors of the company are also Charity Trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Directors. The Memorandum and Articles of Association require that at each annual general meeting, one third of the Trustees retire by rotation and may, if eligible, offer themselves for re-election.

Trustees bring a variety of skills to the Board including, business & mission management, marketing experience, financial management, current first-hand knowledge of international issues, local UK Church supporter knowledge, charity management and charity law experience.

The Board keeps its work and composition under review and ensures that the composition of the Board remains adequate to ensure the strategic development of the company's work and proper oversight of its operations. Using its "Board Diversity, Experience and Skills inventory" identifies strategic gaps in its composition and takes steps to fill them..

Any new Directors (Trustees) who may be recruited are likely to be sought from people known to the Board, senior staff or those closely associated with the charity, and who can provide the necessary specialist skills and experience to ensure the effective working of the Board and the development of DAI UK's ministry.

### **Organisational Structure**

Emerging from a time of transition, 2021 has seen the establishment of DAI UK's current ministry to diaspora churches and international students studying in the UK. This has been done in partnership with other churches, notably the Nepali Church, and with other organisations. This has been inspiring led by CE Liz Taylor, assisted by an increasing number of very able volunteers and facilitators. These growing ministries have required more administrative support and DAI UK was pleased to recruit Claire Brunt as it's part-time Administrative Assistant and her work is already making a significant difference.

Currently the Board of Directors (Trustees) is drawn from a variety of professional and charity backgrounds relevant to the work of the charity.

### **Trustee Induction and Training**

New Trustees are provided with a copy of the Memorandum and Articles of Association of the company and digital access to the Charity Commission's guidance, "The Role and Responsibility of Charity Trustees". New Trustees are encouraged to spend some time with senior staff to gain a proper understanding of DAI's work. The need for Trustee training is kept under review and appropriate training will be undertaken if the need is identified.

The Board has approved a policy which encourages Board members to accompany senior staff of the charity on specific training sessions particularly in the UK, in order to deepen their understanding of DAI's work and/ or to take part in teaching in DAI courses.

The Chief Executive keeps the Board well informed on a whole range of matters concerning the development of DAI UK's ministry and future plans for growth.

### **Related Parties**

Development Associates International (DAI) provides the corporate identity for DAI's work worldwide. DAI also provides a significant part of the funding for DAI UK at this time.

### **Independent Examiner**

Warner Wilde Limited has been appointed as Independent Examiner for the ensuing year.

# DAI UK

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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The trustees' report was approved by the Board of Trustees.

.....  
Mr C J Matthews (Chair)  
**Trustee**

*Chris Matthews*  

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*signed on 30/07/2022, 08:37:03 BST*  
30/07/2022

Date: .....

# DAI UK

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DAI UK

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I report to the trustees on my examination of the financial statements of DAI UK (the charity) for the year ended 31 December 2021.

### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

*Frances Wilde*

signed on 03/08/2022, 12:36:29 BST

**Frances Wilde FCCA DChA**

Warner Wilde  
Chartered Certified Accountants  
4 Marigold Drive  
Bisley  
Surrey  
GU24 9SF

03/08/2022

Dated: .....

# DAI UK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
	Notes					
<b><u>Income and endowments from:</u></b>						
Donations and legacies	3	25,217	32,549	57,766	21,417	40,041
Charitable activities	4	3,330	-	3,330	-	-
Investments	5	2	-	2	14	14
Other income	6	-	-	-	92	92
<b>Total income</b>		<b>28,549</b>	<b>32,549</b>	<b>61,098</b>	<b>21,523</b>	<b>40,147</b>
<b><u>Expenditure on:</u></b>						
Charitable activities	7	28,663	32,648	61,311	22,274	45,899
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(114)</b>	<b>(99)</b>	<b>(213)</b>	<b>(751)</b>	<b>(5,752)</b>
Fund balances at 1 January 2021		12,035	99	12,134	12,786	17,886
<b>Fund balances at 31 December 2021</b>		<b>11,921</b>	<b>-</b>	<b>11,921</b>	<b>12,035</b>	<b>12,134</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# DAI UK

## BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>Current assets</b>					
Cash at bank and in hand		25,831		16,923	
<b>Creditors: amounts falling due within one year</b>	<b>11</b>	(13,910)		(4,789)	
Net current assets			11,921		12,134
<b>Income funds</b>					
Restricted funds	<b>14</b>		-		99
Unrestricted funds			11,921		12,035
			11,921		12,134

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

28/07/2022

The financial statements were approved by the Trustees on .....

*Chris Matthews*

.....  
Mr C J Matthews (Chair)  
Trustee

signed on 30/07/2022, 08:37:03 BST

Company registration number 5750186

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### Charity information

DAI UK is a private company limited by guarantee incorporated in England and Wales. The registered office is 25 Gordon Road, Windsor, Berkshire, SL4 3RG.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The value of any volunteer help is not included in the accounts, with the exception of the provision of professional services which would be valued and included as a gift in kind in voluntary income and a corresponding cost in the relevant category.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1 Accounting policies**

**(Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

**1.6 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised at transaction price.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.7 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.8 Retirement benefits**

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

**1.9 Foreign exchange**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**1.10 Debtors**

Prepayments are valued at the amount prepaid after taking account of any discounts due.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1 Accounting policies (Continued)**

**1.11 Creditors**

Creditors are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or estimated reliably.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	2,405	29,599	32,004	3,902	18,624	22,526
Grants receivable for core activities	22,812	2,950	25,762	17,515	-	17,515
	<u>25,217</u>	<u>32,549</u>	<u>57,766</u>	<u>21,417</u>	<u>18,624</u>	<u>40,041</u>

**Donations and gifts**

Donations from individuals	1,804	18,642	20,446	3,051	11,297	14,348
Gift Aid Tax recovered	601	4,165	4,766	701	2,335	3,036
Donations from Churches	-	4,992	4,992	150	4,992	5,142
Donations from other organisations	-	1,800	1,800	-	-	-
	<u>2,405</u>	<u>29,599</u>	<u>32,004</u>	<u>3,902</u>	<u>18,624</u>	<u>22,526</u>

**Grants from DAI US are made up as follows:**

For operating costs	£20,148
MA costs	£ 1,629
Matching grants	<u>£ 3,985</u>
	<u>£25,762</u>



# DAI UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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### 4 Charitable activities

	2021	2020
	£	£
Workshop fees and sales	3,330	-
	<u>          </u>	<u>          </u>

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	2	14
	<u>          </u>	<u>          </u>

### 6 Other income

	Total	Unrestricted funds
	2021	2020
	£	£
Other income	-	92
	<u>          </u>	<u>          </u>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**7 Charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Staff costs	18,900	18,675
Education and training	32,549	18,624
Workshop costs	1,213	-
Travel and accommodation costs	-	1,476
MA costs repaid by DAI US	1,630	3,081
Consulting	1,380	-
	<u>55,672</u>	<u>41,856</u>
Share of support costs (see note 8)	4,405	2,921
Share of governance costs (see note 8)	1,234	1,122
	<u>61,311</u>	<u>45,899</u>
<b>Analysis by fund</b>		
Unrestricted funds	28,663	22,274
Restricted funds	32,648	23,625
	<u>61,311</u>	<u>45,899</u>

**8 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2021</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Office, finance, travel and subsistence	1,018	-	1,018	306	-	306
Computer support	429	-	429	72	-	72
Accountancy	2,958	-	2,958	2,543	-	2,543
Insurance	-	142	142	-	162	162
Independent Examination	-	1,092	1,092	-	960	960
	<u>4,405</u>	<u>1,234</u>	<u>5,639</u>	<u>2,921</u>	<u>1,122</u>	<u>4,043</u>
Analysed between Charitable activities	<u>4,405</u>	<u>1,234</u>	<u>5,639</u>	<u>2,921</u>	<u>1,122</u>	<u>4,043</u>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**9 Trustees**

None of the trustees (or any persons connected with them) received any remuneration during the year, and no-one was reimbursed for travel expenses.

**10 Employees**

The average monthly number of employees during the year was:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Management staff	1	1
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	18,000	18,000
Other pension costs	900	675
	<u>          </u>	<u>          </u>
	<u>18,900</u>	<u>18,675</u>

There were no employees whose annual remuneration was more than £60,000.

**11 Creditors: amounts falling due within one year**

	<b>Notes</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Other taxation and social security		-	(354)
Deferred income	<b>12</b>	2,000	-
Other creditors		10,719	4,066
Accruals and deferred income		1,191	1,077
		<u>          </u>	<u>          </u>
		<u>13,910</u>	<u>4,789</u>

**12 Deferred income**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Arising from Income in advance	2,000	-
	<u>          </u>	<u>          </u>

Deferred income is included in the financial statements as follows:

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

12 Deferred income	(Continued)	
	2021 £	2020 £
Deferred income is included within:		
Current liabilities	2,000	-
Movements in the year:		
Deferred income at 1 January 2021	-	-
Resources deferred in the year	2,000	-
Deferred income at 31 December 2021	2,000	-

**13 Retirement benefit schemes**

**Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £900 (2020 - £675).

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**14 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£	£	£	£
Himalayan Region "Beloved" sponsorship	-	375	(375)	-	375	(375)	-
Himalayan Region - CP support	-	2,100	(2,100)	-	7,624	(7,624)	-
Himalayan Region - D Tamang	-	375	(375)	-	1,275	(1,275)	-
UK - Nepal training	5,100	-	(5,001)	99	-	(99)	-
Himalayan Region - Myanmar Orphanage (CP project)	-	450	(450)	-	450	(450)	-
MA Student Support	-	600	(600)	-	600	(600)	-
Polk Support	-	144	(144)	-	144	(144)	-
Nepal flood	-	1,455	(1,455)	-	-	-	-
Translation and other projects	-	-	-	-	500	(500)	-
DAI US/Clark Support	-	6,492	(6,492)	-	6,492	(6,492)	-
Himalayan Region - CP - Covid 19 Children's Homes Appeal	-	6,633	(6,633)	-	-	-	-
DAI SA Compassion/ Covid Relief	-	-	-	-	15,089	(15,089)	-
	<u>5,100</u>	<u>18,624</u>	<u>(23,625)</u>	<u>99</u>	<u>32,549</u>	<u>(32,648)</u>	<u>-</u>

The restricted funds support project work in specific geographical areas.

**15 Analysis of net assets between funds**

	Unrestricted income funds	Restricted funds	Total	Unrestricted income funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:						
Current assets/ (liabilities)	11,921	-	11,921	12,035	99	12,134
	<u>11,921</u>	<u>-</u>	<u>11,921</u>	<u>12,035</u>	<u>99</u>	<u>12,134</u>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
***FOR THE YEAR ENDED 31 DECEMBER 2021***

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**16 Related party transactions**

There were no disclosable related party transactions during the year (2020 - none).

# Signatures' technical details

## Signatures

**chris.matthews1@btinternet.com**

30/07/2022, 08:37:03 BST

**Fingerprint**

6dfae99f42cbf0292328111ec50b319028bba8ea

**frances@warnerwilde.co.uk**

03/08/2022, 12:36:29 BST

**Fingerprint**

3eac3a208161b48aeec52d8f20e027c685419741

## Event log

10.50.11.175	30/07/2022, 08:11:50 BST Signing request created.
System	30/07/2022, 08:11:53 BST Notification sent to chris.matthews1@btinternet.com.
System	30/07/2022, 08:35:28 BST Signing page opened by signee chris.matthews1@btinternet.com.
System	30/07/2022, 08:35:34 BST Signing page opened by signee chris.matthews1@btinternet.com.
System	30/07/2022, 08:37:03 BST Signee chris.matthews1@btinternet.com signed document.
System	30/07/2022, 08:37:06 BST Notification sent to frances@warnerwilde.co.uk.
System	02/08/2022, 08:40:07 BST Reminder sent to frances@warnerwilde.co.uk.
System	03/08/2022, 12:32:33 BST Signing page opened by signee frances@warnerwilde.co.uk.
System	03/08/2022, 12:36:02 BST Signing page opened by signee frances@warnerwilde.co.uk.
System	03/08/2022, 12:36:29 BST Signee frances@warnerwilde.co.uk signed document.
System	03/08/2022, 12:36:29 BST Signing process completed.

## Summary

**Envelope's ID:** 736h192b

**Document's hash:** efaddafd6761688edc3c54b94e403c2b85f2cec639fef4649fcbfce499b756c4

**Final stamp:** 03/08/2022, 12:36:30 BST

Charity registration number 1115741  
Company registration number 5750186 (England and Wales)

DAI UK  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

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