

Charity registration number 1125699

Company registration number 05401515 (England and Wales)

INDEPENDENT DIPLOMAT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

INDEPENDENT DIPLOMAT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C W Ross B G Thompson
Secretary	B G Thompson
Charity number	1125699
Company number	05401515
Registered office	166 College Road Harrow Middlesex HA1 1RA
Independent examiner	Charterhouse (Accountants) Limited 166 College Road Harrow Middlesex HA1 1RA

INDEPENDENT DIPLOMAT

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INDEPENDENT DIPLOMAT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report and financial statements for the year ended 31 December 2023.

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 Independent Diplomat's (ID) Memorandum of Association, 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

1. Summary of the objectives of the charity set out in its governing document:

a. To promote conflict resolution and reconciliation and the relief of poverty for the benefit of the public by increasing skills and capacities in diplomacy of those who are in need of such expertise and who also have the capability to promote conflict resolution and reconciliation within government and in international institutions, including those of the United Nations.

b. To advance the education of the public in the nature, uses and conduct of diplomacy with special reference (but not by way of limitation) to its uses in conflict resolution and reconciliation.

2. Summary of the main activities undertaken for the public benefit in relation to these objects:

ID has referred to the Charity Commission's guidance on public benefit in the design and implementation of its projects, and bears it in mind when reviewing our activities.

The primary public benefit of ID's work is the promotion of conflict resolution and reconciliation. ID pursues these goals by increasing skills and capacities in diplomacy of those who are in need of such expertise. The premise is that those with improved and more informed access to diplomatic channels for dispute resolution will not revert to violent means. In cases where partners cannot afford to pay fees, activities are funded by donations. Education also provides a public benefit in two ways. First and foremost, ID's partner work results in a transfer of knowledge on diplomatic practice and the nature of international institutions. Second, ID educates the public in this area through the media, such as articles and television and radio interviews, and participation in public discussion, including at conferences and universities.

In carrying out these activities, ID strictly adheres to the following ethical criteria:

- Observance of international law; respect for international institutions including those of the United Nations and the institutions of government generally;
- The protection of human rights;
- Support of democratic and accountable governance;
- Refusal of support to those promoting unlawful violence.

ID's partners are assessed against these criteria by rigorous research, discussion with experts in the field, and by our Advisory Council.

Finally, ID has a sister organisation based in New York, Independent Diplomat Inc. ("ID US"), a 501(c)(3) non - profit organisation incorporated under the laws of the United States. ID's collaboration with ID US results in greater efficiency in the operations on both sides of the Atlantic, maximising the impact of its goals, in line with our stated objectives.

The additional details of objectives and activities described below were undertaken jointly by ID and ID US in the furtherance of a shared set of goals between the two entities. ID contributed directly to the full range of objectives and activities set out below.

INDEPENDENT DIPLOMAT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

3. Additional details of objectives and activities.

ID is an innovative venture in the world of international relations, diplomacy and conflict prevention. A non-profit advisory group governed by its Memorandum and Articles of Association where its objectives are set out in clause 3 (replicated above), ID was created to facilitate for its partners broader participation in diplomatic processes and decision-making, in particular in multilateral and regional forums, such as the United Nations, the African Union and the European Union. By enabling better participation, our work strengthens the agreements and policies that arise from diplomatic negotiations, thereby reducing the risk of conflict and making the world's diplomatic system more effective and legitimate.

ID's principal mode of operation is confidential advice to partners. It works in a non-partisan fashion to advance the interests of the states where it works, and not individuals or individual political parties. It engages both with opposition and civil society groups, and with all levels of government, in order to achieve fair and sustainable results. It further works to educate these 'actors' as well as the general public in regard to these issues.

Achievements and performance

ID's partner-led model is fundamental to forming equitable relationships of trust with the groups and individuals we collaborate with to design projects, set priorities and undertake activities. Through this model, ID treats our partners as clients, starting with a "listen first" approach to learn about their objectives. Next, ID uses our expertise and diplomatic experience to identify opportunities and strategies to help them achieve these goals. ID's theory of change is that bottom-up solutions that reflect affected communities' experiences ensure better practices and sustainable peace. Our partners are the agents of this change, and ID offers advice, expertise, training, and support necessary to make their vision a reality.

Our project activities vary, but they always focus on providing information about, and access to, key diplomatic decision-making bodies and individuals. This includes building skills (diplomatic, negotiation, communications) so that our partners are equipped to translate access into concrete policy change. ID provides information, advice and analysis to ensure that our partners have the information and support needed to effectively navigate and influence policy.

Our project outputs include visits to key diplomatic and Member State capitals and participation in global policy forums and negotiations, including through arrangement and preparation for meetings with the decision-makers that matter. Information, analysis, briefing papers, talking points and logistical support ensure that our partners' participation in multilateral policy forums or bilateral diplomacy is effective and impactful. Training seminars (e.g. in diplomacy, communications, or negotiation) and policy formulation sessions ensure that the substantive goals underpinning the diplomatic activity is driven by affected communities themselves, and that they are equipped with the skills necessary to execute an effective strategy. ID also provides institutional advice and support – including on fundraising – to improve our partners' organisational robustness and the sustainability of their work.

ID conducted its work in 2023 across a range of projects – described below – organised under three pillars: systems change, global threats, and conflict resolution.

SYSTEMS CHANGE PILLAR

Participatory Policymaking - Empowering Refugees in the Diplomatic Process

Objectives

- To ensure refugees have the diplomatic and public space to advocate for their interests.
- To ensure refugees have the skills, expertise and institutional capacity to exert an effective and sustained voice in policymaking.

INDEPENDENT DIPLOMAT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Context

Along with our refugee partners, ID aims to fundamentally change the international system of refugee policymaking to ensure the systematic and comprehensive inclusion of refugees. The meaningful engagement of legitimate refugee voices in policymaking will enable lasting, systemic change to improve the global refugee response system, in the interest of human dignity and social justice.

Activities and Outputs

Specifically, ID works to secure the following long-term objectives:

- Refugees have an effective and sustained voice in policymaking that is recognised as having a positive impact on policy responses at different levels.
- Refugees have the political and social space to advocate for their interests at national, regional and international levels.

To do this, we work to ensure that refugee-led organisations (RLOs) are (I) institutionally strengthened; (II) have increased capacity in diplomacy, mobilisation, advocacy, and media skills; and (III) utilise their insights, skills and networks to shape refugee policy nationally, regionally, and globally.

The initial phase of this project culminated in December 2023 at the second Global Refugee Forum. As a result of this project, refugee participation at the Forum quadrupled, the multi-stakeholder refugee participation pledge reached 100 signatories, and the Coalition on Meaningful Refugee Participation was launched.

In early 2024, ID will launch the second phase of our refugee work, where we will aim to localise our response. Now that we have secured a seat for refugees at the policy-making table, we want to deepen our work to support refugees to use that access to influence policies for the better. To do this, ID will target our support to refugee-led organisations in six focus countries - Ethiopia, Kenya, Uganda, Jordan, Egypt, and Turkey. In addition, we aim to continue our support for our RLO partners in Latin America, and the Global Refugee-led Network. We aim to increase our diplomatic support to these target refugee groups so we can support their diplomacy at local, national, regional, and global levels. The goal of this initiative is to find and connect proven and impactful refugee-led best practices with key stakeholders to replicate and accelerate this growth. Bringing these initiatives to scale will increase refugee self-reliance, contribute to durable solutions, and improve integration. This is a five-year project that will be funded by the Netherlands Ministry of Foreign Affairs (MFA).

Women's Political Participation in Peacebuilding

Objectives

- Track I peace processes are more inclusive of women, and female political leaders are well-prepared to participate assertively in political negotiations; peace agreements forged are gender sensitive.

Context

ID has continued its work to advance women's participation in peace processes, providing technical support and capacity building to a wide range of female activists and political leaders. In 2023, ID continued efforts to launch a new line of work with Afghan women, building a set of activities with Afghan women diplomats who have co-founded the Afghan Women's Diplomatic Network and working to establish a fundraising plan. ID hopes these efforts may form the basis of a larger Afghan women's project, which would seek to position Afghan women as central to a negotiated solution and leverage the group's technocratic expertise and diplomatic experience.

INDEPENDENT DIPLOMAT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Meet the Parties (MTP)

Objectives

- Meet the Parties (MTP) initiative contributes to more inclusive decision-making and sustainable outcomes at the UN Security Council (UNSC), Human Rights Council (HRC), and EU.

Context

As part of its efforts to catalyse greater inclusivity within the standard working methods of the UN Security Council (UNSC), ID's *Meet the Parties* (MTP) initiative provides a closed, confidential platform for multilateral institutions – including the UNSC, EU, and UN Human Rights Council (HRC) – to engage political non-state actors on matters critical to international peace and security. Past meetings have featured non-state actors including Haiti's Montana Accord, the Syrian Kurds, the Libya Political Dialogue Forum, and many more.

Activities and Outputs

Meet the Parties meetings offered the Security Council a rare opportunity to hear from non-state actors critical to conflict resolution but often excluded from multilateral consultations. Following a competitive application process, in September 2023, ID learned that it was the recipient of a two-year grant to support *Meet the Parties*, as part of the "reimagining multilateralism" call for proposals put out by the Carnegie Corporation of New York. The grant enabled ID to increase the tempo of *Meet the Parties* meetings and build in an academic/research element which will allow for stocktaking and further analysis of lessons learned. As part of this initiative, ID developed an MTP advisory committee and further expanded its core group of like-minded Member States, with the support of the Permanent Mission of Norway to the UN.

GLOBAL THREATS PILLAR

Climate Change / Republic of the Marshall Islands (RMI) / High Ambition Coalition

Objective

- To support the Marshall Islands and the High Ambition Coalition (HAC) in its diplomatic efforts to avoid devastating climate impacts.

Context

ID has worked with the Government of the Republic of the Marshall Islands (RMI) since 2009, helping the low-lying island nation navigate the complex international negotiations on climate change. In the years leading up to the landmark 2015 COP21 UN climate talks in Paris, RMI became the leading vulnerable country voice on the international stage and, forming the High Ambition Coalition (HAC) with ID's support, secured some of the most ambitious elements of the deal, including the 1.5C temperature limit.

Activities and Outputs

ID's policy support to the HAC and to the RMI Government in 2023 covered a range of areas including support for RMI to champion ambition in maritime shipping. ID continued to support RMI in negotiations at the International Maritime Organisation (IMO). In March 2023, ID supported the RMI at ISWG-GHG 14 (intersessional meeting of the IMO) to promote ambitious emission reduction goals, a commitment to ensuring an "equitable transition", and governing principles amended to be more fully in line with international environmental law.

In April, ID supported RMI for a meeting of the Cartagena Dialogue Heads of Delegation in Chile. This group of ambitious countries, both developed and developing, discussed a range of issues over 3 days, including the potential for agreement on a fossil fuel phase-out at COP28, how to make sure the Global Goal on Adaptation enables and facilitates adaptation efforts globally, building momentum for the Loss and Damage Fund to become operational and capitalised including from innovative sources, and how to build trust and make progress on climate finance.

INDEPENDENT DIPLOMAT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

ID also participated in the Alliance of Small Island States (AOSIS) Hybrid Workshop on linkages between the Global Stocktake (GST) and the Global Goal on Adaptation (GGA) in April, which sought to create a common understanding about the linkages between the GGA and GST in preparation for the third technical dialogue of the GST in Bonn in June. In May, ID supported the RMI delegation at the Petersberg Climate Dialogue in Berlin, which was co-hosted by the German Government and incoming COP presidency (the UAE). The Dialogue covered the major issues for the 2023 COP – the Global Stocktake, just energy transition, adaptation, loss and damage, and finance. In the margins, ID supported RMI to host a High Ambition Coalition Ministerial meeting.

The year in climate diplomacy culminated with ID's work at the COP28 UN climate change talks (Dubai, Nov-Dec 2023):

- The COP kicked off with the launch and initial capitalisation of the Loss and Damage Fund – ID and our partners had been advocating throughout the year that it must not be started as an empty shell, which many developed countries – including even some HAC members – balked at committing to at the start of the year. This early decision was crucial in making space to successfully advocate for other key issues.
- The framework for the Global Goal on Adaptation was agreed. The final outcome, which sets targets both for themes (e.g. water, infrastructure) and for process (e.g. countries completing and implementing adaptation plans), closely reflects what ID and RMI pushed for as part of AOSIS.
- The response to the first Global Stocktake – meant to protect the integrity of the Paris Agreement – was the cornerstone outcome of COP28. For the first time ever, the decision dealt directly with fossil fuels, agreeing to 'transition away from fossil fuels in energy systems.' This was less than the phase out of fossil fuels that we had hoped for, and which the HAC had coalesced around, but was language that our partners could live with – having agreed it with the Pacific Islands Forum earlier in the Fall – and went further than many expected.

Although far from sufficient, these outcomes reflected a great deal of work by the HAC, whose close collaboration and sense of unity made a significant difference. With a strong sense of collaboration from Europe and Latin America, as well as SIDS, the less ambitious members of the group were marginalised by an enthusiastic group of truly ambitious HAC members. Other achievements at COP included the launch of RMI's National Adaptation Plan, which secured considerable coverage despite being launched at a busy press time.

Cyber

Objectives

- To support meaningful engagement of all countries in cyber policymaking and thereby enable better policy outcomes internationally and deliver positive outcomes for participating countries.

Context

Since mid-2021, ID has worked with Small Island Developing States (SIDS) in the Pacific to achieve robust cyber diplomacy outcomes at the UN Open-Ended Working Group and in negotiations for a new cybercrime convention. In 2022, ID worked to build the capacity of local leaders, officials and negotiators in the Pacific to take part in UN cyber discussions, understand the issues at stake, and increase their countries' engagement in cyber-diplomacy in support of a free and open internet and responsible state behaviour in cyberspace.

Activities and Outputs

In July and August 2023, Independent Diplomat supported Pacific SIDS at the Open-Ended Working Group on Information and Communication Technology (ICT) in New York, where discussions centre on responsible state behaviour online. ID created a negotiating strategy and talking points for Vanuatu and supported other countries with briefing notes. For the first time, the Pacific Islands Forum (PIF) submitted a statement to the OEWG.

The Independent Diplomat team continued working closely with our SIDS partners throughout 2023. The third quarter of 2023 saw two major diplomatic events at the UN in New York: one focused on responsible state behaviour online and the other on a future cybercrime treaty. ID was closely integrated into the delegations.

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TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Our support consisted of tactical support, strategic discussions with the countries, and supporting our partners to draft speeches and other interventions.

CONFLICT RESOLUTION PILLAR

Mali

Objective

- The implementation of the Mali Peace Agreement through the provision of professional diplomatic advice and services to the Coordination of Movements of the Azawad (CMA).

Context

Since 2018, ID has supported the Coordination of the Movements of the Azawad (CMA), one of the three Signatory Parties to the 2015 Algiers Peace Agreement, in their efforts to accelerate implementation of this agreement. Since its signature, the agreement has faced numerous challenges and delays, with limited progress to implement the agreement's key commitments that would help address the fundamental underlying causes of the conflict in northern Mali. At the same time, the situation in Mali has become more complex with a growing terrorist threat from Jama'at Nasr al-Islam wal Muslimin (JNIM) and Islamic State in the Greater Sahel (ISGS) and two military coups since 2020. Following the second coup in May 2021, international attention has been focused on achieving a return to constitutional order that has minimised the political bandwidth available to focus on the implementation of the agreement. The appointment of a Prime Minister critical of the agreement – together with the failure of the transitional authorities to honour commitments originally set out in the transitional plan – has further undermined trust between the Signatory Parties.

Activities and Outputs

Against this backdrop, in 2023 ID continued to support the leadership of the CMA with strategic advice on how to respond to developments as they have emerged. This has included issues such as the withdrawal of French forces and arrival of Wagner Group mercenaries, the CMA's engagement with the International Mediation on various matters including advocating for it to adopt a more proactive approach in light of growing threats to the agreement. In parallel, ID has continued to support the inclusion of female Malian representatives in the peace process and formal CSA structures, including providing capacity building training to all representatives alongside specific mentoring and advice to the CMA's female CSA members. The lack of CSA meetings has constrained this work, though ID has looked for other *ad hoc* influencing opportunities where possible. We have also supported the CMA on its Action Plan on the use/recruitment of children and wider human rights work.

Yemen

Objectives

- Southern Transitional Council (STC): Advise the STC and enhance its diplomatic engagement within the UN-led political process towards a solution for the South Yemen issue;
- Yemeni women: Support South Yemeni women to shape international policymaking on the South issue and broader Yemeni crisis.

Context

In early 2022 a new coalition government was formed in Yemen: The Presidential Leadership Council (PLC). ID's partners, the Southern Transitional Council (STC) for the first time secured a position within the coalition and became a legitimate part of the Yemeni Government. In parallel, the truce negotiations in Yemen collapsed after the Houthis sought the payment of salaries of their troops as part of the package of concessions. Against this backdrop tensions and divisions within the PLC became increasingly acute.

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TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Activities and Outputs

The three broad priorities of ID's work in 2023 included:

- i. The STC's positioning and messaging internationally, how to structure that effort and deliver a strategy as part of the PLC.
- ii. Supporting the decision-making processes within the PLC that benefit the South, in particular on improving the humanitarian and economic situation.
- iii. Preparing for UN-led negotiations and ensuring the inclusion of the Southern framework within the UN plan.

On 15 October 2023, the Saudi Arabian Government presented its "roadmap" for Yemen to the PLC in Riyadh. The Saudi roadmap failed to address the issue of South Yemen entirely, presenting considerable risks for ID's STC partners. ID worked with the STC on counter proposals to the roadmap and a strategy to mobilise external actors to reinforce this approach.

However, the entry of the Houthis in the Gaza crisis through its escalations and attacks on shipping in the Red Sea shifted the context and put a halt to the roadmap. In response to this shifting context, ID advised the STC to get ahead of the narrative by first de-linking the Houthi actions in the Red Sea from Gaza and instead bring into focus the impact on Yemenis of the actions of the Houthis (e.g. less goods and aid coming into the ports and rising prices due to increased shipping costs). In parallel, our strategic advice enabled the STC to have detailed engagement with the UK and US on a comprehensive approach to the crisis, including options for recalibration of the Yemen political process. A key part of this approach was ID's arrangement and management of a visit for STC President / PLC Vice President Zubaidi to Davos for the World Economic Forum in January 2024. The visit enabled the STC to shape the narrative and conduct over 30 meetings with Foreign Ministers, opinion formers, and major think tanks. At Davos, Zubaidi held a bilateral meeting with UK Secretary of State for Foreign, Commonwealth and Development Affairs David Cameron which was the first meeting at that level for our STC partners. The meeting was a significant moment and step change in the recognition of the STC on the international stage, enabling an environment of strong engagement between the STC and the UK.

Western Sahara (Frente POLISARIO)

Objectives

- To achieve progress towards a negotiated political solution that provides for the self-determination of the people of Western Sahara, in accordance with international law.

Context

ID advises the Frente POLISARIO / government of the Saharawi Arab Democratic Republic (SADR) – the legitimate political representatives of the people of Western Sahara. There continued to be low-level conflict on the ground stemming from the collapse of the ceasefire in November 2020. In this context, the annual MINURSO (UN peacekeeping mission in Western Sahara) mandate renewal in October 2021 was viewed by many as a missed opportunity to make political progress. Steffan de Mistura was appointed the new Personal Envoy to the Secretary-General (PESG) in late 2021 and spent much of 2022 building his knowledge and relationships with the parties, as well as seeking the support of key international partners for his efforts going forward. Without significant investment from the UNSC to help create the conditions for the PESG to succeed (i.e. a clear framework and incentives for progress), expectations of a breakthrough remained low. The UNSC voted on 27 October 2022 (13 for, with 2 abstentions) to renew MINURSO's mandate for a further year and called on all parties to renew negotiations in good faith.

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TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Activities and Outputs

Against this backdrop, ID has provided targeted strategic support to the Frente POLISARIO in considering how to approach a potential relaunched political process. This included drawing on ID's own history with De Mistura (as the former UN Envoy to Syria) to advise the POLISARIO on how he might approach this task and developing our own separate, but complementary relationship with the PESG's team and wider diplomatic contacts. This has enabled ID to gather information to support the POLISARIO's thinking, including trying to identify any potential areas of common ground and potential confidence building measures. ID has also supported the POLISARIO on tailoring their messages for wider advocacy opportunities as requested, alongside informal advice to NGOs on their advocacy efforts on Western Sahara. We have also ensured that the Saharawi cause/example is reflected in our wider work with the African Refugee Network.

ID supported the POLISARIO in their efforts to influence the October 2023 MINURSO (UN peacekeeping mission in Western Sahara) mandate negotiation discussions. This included developing and circulating a paper to select UNSC member states outlining and contextualising the Frente POLISARIO's 2007 plan for a future independent Western Sahara state to counter the attention given to the Moroccan Autonomy Plan (MAP), as well as proposing specific textual changes to bring more balance to the resolution. In the end, these negotiations were extremely limited as the US succeeded in rolling over the 2022 text without change, helped by the fact that PESG De Mistura also said he was not looking for changes as he worked on a plan to relaunch talks.

Rohingya / Myanmar

Objective

- To assist an emerging group of Rohingya representatives to play a greater role in influencing the diplomatic response to the crisis, with a particular focus on accountability.

Context

Since 2017, ID has provided political and strategic advice to a coalition of Rohingya partners to pursue justice and accountability in response to the genocide and progress towards the conditions for a repatriation to Myanmar. The political context for this project changed significantly following the February 2021 military coup in Myanmar; the creation of new opposition structures to the military rule (see below) saw greater alignment amongst Myanmar's ethnic and religious minorities. In parallel there was a realisation by the international community that the Rohingya issue could no longer be addressed as a separate issue but was a key component to secure a genuine democratic transition.

Activities and Outputs

Against this backdrop, in 2022 ID supported its partners in engagement with the broader opposition – the National Unity Government (NUG) – which provided an opportunity for ID to act as a bridge between our Rohingya partners and the NUG. ID focused on supporting and strengthening the composition of the Rohingya coalition which we have partnered with. ID successfully supported the expansion of the coalition to include additional representatives in the Cox's Bazar (CXB) refugee camps and increased representatives from the main Rohingya political parties in Myanmar. However, several of these partners have fled the country for safety since the coup.

In 2023, ID's work with Rohingya partners focused on prioritising their engagement and negotiations with the NUG, with the objective of inclusion in the political framework process. Therefore, the project included work:

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TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

- i. **Advising the Rohingya leadership – our partner base and more broadly – to agree on a coherent vision and policy asks.** The lack of clarity on objectives beyond recognition has been a limitation of the project and Rohingya cause broadly. We are now working with our partners to develop collective agreed positions where possible.
- iv. **Solidifying the Rohingya under a more “unified” umbrella grouping.** The NUG has launched an initiative to create a new Rohingya platform called the Rohingya National Council. This countered an initiative our Rohingya partner base launched last year through the Arakan Rohingya National Alliance (ARNA) to achieve the same objective. However, ARNA lacked a clear workplan and focus. Recently, ID has helped ARNA to re-operationalise itself, by starting a renewed consultation process with Rohingya representatives still inside Myanmar and in CXB, along with diaspora leadership. While ARNA cannot be the only representative body of the Rohingya, it is now moving towards becoming a more credible umbrella grouping.
- i. **Bridging the NUG-Rohingya gap.** Engagement between the Rohingya and the NUG had been sporadic. An ongoing priority will be to support our Rohingya partner base on outreach to the NUG Rohingya representatives. Our partners have held positive talks with the NUG Rohingya representatives and have identified common ground ahead of the NUG assembly for ethnic

The specific focus on a negotiation / dialogue process between our Rohingya partner base and the NUG offers an opportunity to secure genuine progress on the inclusion of the Rohingya in a potential future transition process.

Financial review

Overview

ID US solicits and receives donations to support the projects and general operations of both ID and ID US, and will transfer such funds as necessary to support the ongoing operations of ID.

Reserve policy

ID strives to maintain reserves in cases of unforeseen expenditures – for example if a non-fee-paying partner is engaged before we have the opportunity to raise the funds ourselves – and to build greater resilience against unforeseen loss of revenue, such as the failure of an anticipated grant to materialise.

- i. General operations expenditure cannot wait, ID will access these funds. Otherwise, we build into our budget projections at least 5% for building reserves.
- ii. Risk assessment: The trustees acknowledge their responsibility for ID's risk management. Because ID is so small and closely knit, regular and open communication among staff and trustees, and collaborative decision making that ensures that action taken is in line with the trustees' expectations were seen as adequate.
- iii. Fundraising activities: ID's fundraising strategy is based on the assumption that diverse sources of funding increase organisational sustainability and longevity. Our 'model' and objective is that the organisation's funding should be diverse and avoid excessive concentrations in any single source or sources.

The Trustees have assessed the major risks to which Independent Diplomat is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2023*

Structure, governance and management

Type of governing document: Memorandum of Association

How the charity is constituted: Company limited by guarantee

Trustee selection method: Appointed

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:

Carne Ross

Gardner Thompson

Nicholas Stadlen

(deceased October 2023)

INDEPENDENT DIPLOMAT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Names and background information on advisers

Independent Diplomat is guided by an advisory council of experienced former and serving diplomats, international lawyers and leaders of human rights organisations:

Gareth Evans

President Emeritus of International Crisis Group; Chancellor of the Australian National University; Honorary Professorial Fellow at the University of Melbourne; Co-Chair of the International Commission on Nuclear Non Proliferation and Disarmament; author of *The Responsibility to Protect: Ending Mass Atrocity Crimes Once and For All* (Brookings, 2008) and former Foreign Minister of Australia (1988-96).

Thomas R. Pickering

Vice Chairman of Hills & Company; former Senior Vice President, International Relations of Boeing Company; former U.S. Under Secretary of State for Political Affairs; former US Ambassador to the Russian Federation, India, Israel, El Salvador, Nigeria, Jordan and the United Nations; former Assistant Secretary of State for Oceans and International Environmental and Scientific Affairs and Chairman of the American Academy of Diplomacy.

Marjatta Rasi

Former Finnish Ambassador to India, Sri Lanka, Bangladesh, Nepal, Bhutan (1991-95); Director General of the Department of International Development Cooperation within the Finnish MFA (1995-1998); former Finnish Permanent Representative to the UN in New York (1998-2005); former Member of the Board of the International Peace Academy (2000-2002); Vice President of ECOSOC (2002-2003); And Chairman of ECOSOC (2004-2005); Under Secretary of State for Development Policy at the Finnish MFA (2005-2009); Ambassador to Austria and Permanent Representative to UN organisations in Vienna until 2013.

Danilo Türk

Former Slovenian Permanent Representative to the United Nations; former Assistant Secretary-General of the UN Department of Political Affairs; President of Slovenia from December 2007 until December 2012.

Employee involvement

Independent Diplomat's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Disabled persons

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within Independent Diplomat continues and that the appropriate training is arranged. It is the policy of Independent Diplomat that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

The Trustees report was approved on behalf of the Board of Trustees.

Came Run

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C W Ross

Trustee

Date:28 Oct 2024.....

INDEPENDENT DIPLOMAT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INDEPENDENT DIPLOMAT

I report to the Trustees on my examination of the financial statements of Independent Diplomat (the Independent Diplomat) for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Independent Diplomat (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 Independent Diplomat 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 Independent Diplomat'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 Independent Diplomat 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.

Charterhouse

.....
Nirav Sheth member of ICAEW
for and on behalf of Charterhouse (Accountants) Limited

Charterhouse (Accountants) Limited
166 College Road
Harrow
Middlesex
HA1 1RA

Dated: 28 Oct 2024
.....

INDEPENDENT DIPLOMAT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	2022 £
<u>Income from:</u>			
Grants and fees	2	89,197	6,523
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Raising funds		-	-
Charitable activities	3	67,735	54,810
		<hr/>	<hr/>
Total resources expended		67,735	54,810
		<hr/>	<hr/>
Net income/(expenditure) for the year/ Net movement in funds		21,462	(48,287)
Fund balances at 1 January 2023		(37,410)	10,877
		<hr/>	<hr/>
Fund balances at 31 December 2023		(15,948)	(37,410)
		<hr/> <hr/>	<hr/> <hr/>

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

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

INDEPENDENT DIPLOMAT

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets		-		-	
Creditors: amounts falling due within one year	5	15,948		37,410	
Net current liabilities			(15,948)		(37,410)
The funds of the Independent Diplomat					
Unrestricted funds			(15,948)		(37,410)
			(15,948)		(37,410)

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 2023.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

The financial statements were approved by the Trustees on21 October 2023.....

Carne Ross

Carne Ross (Oct 28, 2024 13:25 GMT)

C W Ross

Trustee

Company registration number 05401515 (England and Wales)

INDEPENDENT DIPLOMAT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Company information

Independent Diplomat is a private company limited by guarantee incorporated in England and Wales. The registered office is 166 College Road, Harrow, Middlesex, HA1 1RA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Independent Diplomat's Memorandum of Association, 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 Independent Diplomat is a Public Benefit Entity as defined by FRS 102.

The Independent Diplomat 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 Independent Diplomat. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that Independent Diplomat 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 accounts.

1.3 Charitable funds

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

1.4 Incoming resources

Income is recognised when the Independent Diplomat 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 Independent Diplomat 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.

1.5 Resources expended

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

All expenditures are accounted for on an accrual basis and have been included under expense categories that aggregate all costs for allocation to activities. Where cost amounts can be directly attributable to particular activities they have been allocated on a basis consistent with the use of the resources.

Charitable activities include those costs associated with meeting constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

INDEPENDENT DIPLOMAT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.6 Financial instruments

The Independent Diplomat has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Independent Diplomat's balance sheet when the Independent Diplomat becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors, are 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, are 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.

1.7 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.8 Taxation

The company is not subject to taxation on its charitable activities.

1.9 Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund.

2 Grants and fees

	2023	2022
	£	£
Grants and fees	89,197	6,523

INDEPENDENT DIPLOMAT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

3 Expenditure on charitable activities

	2023 £	2022 £
Direct costs		
Staff costs	393,388	313,764
Consultants fees	-	898
Recharge of costs incurred on behalf of ID Inc.	(334,380)	(266,698)
Telephone	508	-
Travelling expenses	1,303	-
Entertainment	66	-
Legal and professional	2,351	2,946
Accountancy fees	4,200	3,900
Other charitable expenditure	299	-
	<u>67,735</u>	<u>54,810</u>

Staff costs include £334,380 (2022: £266,698) of employment related costs recharged to Independent Diplomat Inc.

4 Employees

The average monthly number of persons (including unpaid trustees) employed by the company during the year was:

	2023 Number	2022 Number
Total	<u>7</u>	<u>7</u>

Employment costs

	£	£
Wages and salaries	345,453	274,297
Social security costs	42,652	35,504
Other pension costs	5,283	3,963
	<u>393,388</u>	<u>313,764</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
Number of employees paid more than £60,000	<u>4</u>	<u>3</u>

INDEPENDENT DIPLOMAT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

5 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	1,814	1,743
Other creditors	9,934	31,767
Accruals and deferred income	4,200	3,900
	<u>15,948</u>	<u>37,410</u>

6 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used..

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
General funds	<u>(37,410)</u>	<u>89,197</u>	<u>(67,735)</u>	<u>(15,948)</u>
Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	At 31 December 2022 £
General funds	<u>10,877</u>	<u>6,523</u>	<u>(54,810)</u>	<u>(37,410)</u>

7 Related party transactions

Included within other creditors as at the balance sheet date is an amount of £9,780 (2022: £31,767) owed to Independent Diplomat Inc., a sister organisation. This is an American registered not-for-profit organisation.






ID UK - 2023 Full Accounts Signature Pending Annual Trustees Meeting

Final Audit Report

2024-10-28

Created:	2024-10-21
By:	Nick Scott (nick.scott@independentdiplomat.org)
Status:	Signed
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"ID UK - 2023 Full Accounts Signature Pending Annual Trustees Meeting" History

-  Document created by Nick Scott (nick.scott@independentdiplomat.org)
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