

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 2024

INDEPENDENT DIPLOMAT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C W Ross B G Thompson R Afshar (Appointed 1 January 2024)
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 2024

The Trustees present their annual report and financial statements for the year ended 31 December 2024.

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 (UK) 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 2024

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 2024 across a range of projects organized 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 2024

Context

In May 2024, ID launched the second phase of our refugee work with a new focus on localizing impact. Building on previous successes in securing refugee representation in global policy forums, this phase aims to deepen engagement by empowering refugees to drive policy change at all levels. The project now concentrates on six key focus countries: Ethiopia, Kenya, Uganda, Jordan, Egypt, and Turkey, while continuing support for RLO partners in Latin America and the Global Refugee-led Network.

Activities and Outputs

This five-year project, funded by the Netherlands Ministry of Foreign Affairs, aims to scale refugee-led best practices, fostering greater self-reliance and contributing to durable solutions and improved integration. The inception phase, from May to October 2024, involved conducting field visits to target countries, expanding the team with new staff and local consultants, and developing comprehensive systems for identifying and selecting in-country RLO partners.

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

In 2024, ID focused on mainstreaming gender-related assistance across its projects while supporting female leaders within its partner base. Notable achievements included providing advice and mentorship to the Southern Transitional Council's UN Representative and supporting the Afghan Women's Diplomatic Network through targeted workshops and diplomatic engagement opportunities.

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

In 2024, ID continued to expand and strengthen the Meet the Parties initiative, building on support from the Carnegie Corporation of New York. Under the chairmanship of ID Board Member Larry Johnson, ID built a Meet the Parties advisory committee comprised of academics, former diplomats, and experts in non-state actors and multilateral affairs. The committee's purpose is to develop lessons learned from the initiative, identify means to gauge impact, and amplify findings amongst academic circles.

Activities and Outputs

ID has increased the tempo and regularity of MTP meetings while incorporating a new focus on measuring impact and efficacy. Notable meetings in 2024 included sessions with the Sudanese People's Liberation Movement North (SPLM-N), the Syrian Democratic Council (SDC), and representatives from Afghanistan. These meetings consistently achieved high attendance from UNSC members and facilitated substantive exchanges on critical issues of peace and security.

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.

INDEPENDENT DIPLOMAT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Context

In 2024, ID continued its long-standing partnership with the Republic of the Marshall Islands (RMI), focusing on climate finance initiatives, particularly around the New Collective Quantified Goal (NCQG) negotiations and building momentum for the next round of Nationally Determined Contributions (NDCs). Significant progress was made on the Pacific proposal for a GHG levy in the International Maritime Organization.

Activities and Outputs

The year included successful engagement at key international meetings including the Copenhagen Ministerial, Petersberg Climate Dialogue, and various bilateral meetings. The High Ambition Coalition (HAC) maintained its role as a crucial platform for dialogue between developed and developing countries while pushing forward on areas of common ground such as mitigation.

Cyber

Objectives

- To support meaningful engagement of all countries in cyber policymaking and enable better policy outcomes internationally.

Context

ID secured new funding from the Australian Department of Foreign Affairs and Trade (DFAT) in 2024, allowing delivery of full support to Pacific Small Island Developing States (PSIDS) partners at core UN multilateral cyber negotiations through July 2025. Notable achievements included supporting Vanuatu and other PSIDS at the Open-Ended Working Group on ICT security, where the Pacific spoke with one voice and acted as a coordinated negotiating block to protect human rights provisions in the new cybercrime treaty.

CONFLICT RESOLUTION PILLAR

Mali

Objective

- Support implementation of the Mali Peace Agreement through professional diplomatic advice to the Coordination of Movements of the Azawad (CMA).

Context

2024 saw significant challenges to peace in Mali, with the collapse of the peace agreement and increased military confrontation. ID continued supporting the CMA/CSP with strategic advice and facilitating international engagement, helping maintain their credibility with the international community while advocating for humanitarian support and human rights monitoring.

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 2024, ID's work with the Southern Transitional Council (STC) achieved significant diplomatic breakthroughs, including landmark meetings between STC President Zubaidi and high-level political leaders at Davos. The year saw increased international recognition of the STC's role, particularly in addressing the impacts of Houthi actions in the Red Sea and developing comprehensive approaches to the Yemen crisis.

INDEPENDENT DIPLOMAT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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 continued supporting the Frente POLISARIO throughout 2024, a year marked by significant developments including PESG De Mistura's October proposal to consider partitioning the territory and Algeria's increased engagement through its UNSC membership. A notable achievement came on October 4, 2024, when the European Court of Justice ruled in POLISARIO's favor regarding EU-Morocco trade agreements, affirming that these agreements breached principles of self-determination by failing to secure consent from the people of Western Sahara.

Rohingya / Myanmar

Objective

- To assist Rohingya representatives in influencing the diplomatic response to the crisis, with particular focus on accountability.

Context

In 2024, ID focused on three main objectives: engaging with Myanmar's National Unity Government (NUG), broadening the Arakan Rohingya National Alliance (ARNA) dialogue, and addressing the worsening situation in Rakhine state. A significant breakthrough came with ARNA's first in-person meeting with the NUG's Deputy Foreign Minister, resulting in agreements for regular engagement and inclusion in the new constitutional process.

Financial review

Overview

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.

Reserve policy

- 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.

INDEPENDENT DIPLOMAT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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
Benjamin Thompson
Reza Afshar

INDEPENDENT DIPLOMAT

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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.



C W Ross

Trustee

Date: October 8th, 2025

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 2024.

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.



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

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

Dated: 28/10/2025

INDEPENDENT DIPLOMAT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
Income from:			
Grants and fees	2	96,268	89,197
Expenditure on:			
Charitable activities	3	63,609	67,735
Total expenditure		<u>63,609</u>	<u>67,735</u>
Net income and movement in funds		<u>32,659</u>	<u>21,462</u>
Reconciliation of funds:			
Fund balances at 1 January 2024		(15,948)	(37,410)
Fund balances at 31 December 2024		<u>16,711</u>	<u>(15,948)</u>

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 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	5	22,326		-	
Creditors: amounts falling due within one year	6	5,615		15,948	
Net current assets/(liabilities)			16,711		(15,948)
The funds of the Independent Diplomat					
Unrestricted funds			16,711		(15,948)
			16,711		(15,948)

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 2024.

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 on October 1st, 2025

Came Ron
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C W Ross
Trustee

Company registration number 05401515 (England and Wales)

INDEPENDENT DIPLOMAT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024

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

	2024 £	2023 £
Joseph Rowntree Charitable Trust grants	60,500	55,000
Other grants and fees	35,768	34,197
	<u>96,268</u>	<u>89,197</u>

INDEPENDENT DIPLOMAT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Staff costs	297,278	393,388
Recharge of costs incurred on behalf of ID Inc.	(252,686)	(334,380)
Telephone	674	508
Travelling expenses	8,443	1,303
Entertainment	42	66
Legal and professional	2,808	2,351
Accountancy fees	4,410	4,200
Other charitable expenditure	2,640	299
	<u>63,609</u>	<u>67,735</u>

Staff costs include £252,686 (2023: £334,380) 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:

	2024 Number	2023 Number
Total	<u>6</u>	<u>7</u>

Employment costs

	2024 £	2023 £
Wages and salaries	261,050	345,453
Social security costs	32,155	42,652
Other pension costs	4,073	5,283
	<u>297,278</u>	<u>393,388</u>

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

	2024 Number	2023 Number
Number of employees paid more than £60,000	<u>3</u>	<u>4</u>

INDEPENDENT DIPLOMAT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

5 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	22,326	-
	<u>22,326</u>	<u>-</u>

6 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	1,089	1,814
Other creditors	116	9,934
Accruals and deferred income	4,410	4,200
	<u>5,615</u>	<u>15,948</u>

7 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 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	(15,948)	96,268	(63,609)	16,711
	<u>(15,948)</u>	<u>96,268</u>	<u>(63,609)</u>	<u>16,711</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	(37,410)	89,197	(67,735)	(15,948)
	<u>(37,410)</u>	<u>89,197</u>	<u>(67,735)</u>	<u>(15,948)</u>

8 Related party transactions

Included within other debtors as at the balance sheet date is an amount of £22,326 (2023: other creditors £9,780) owed by Independent Diplomat Inc., a sister organisation. This is an American registered not-for-profit organisation.