

**Company number: 10685375**  
**Charity number: 1177022**

**ACADEMY OF PROFESSIONAL DIALOGUE**  
**(A Company Limited by Guarantee)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**For the year ended 31 March 2023**

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## ACADEMY OF PROGESSIONAL DIALOGUE

### REPORT OF THE TRUSTEES

For the year ended 31 March 2023

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The Trustees present their report and the financial statements for the year ended 31 March 2023. The Trustees, who are also directors for the purposes of company law and who have served during the year and up to the date of this report, are set below.

#### 1 LEGAL AND ADMINISTRATIVE INFORMATION

Academy of Professional Dialogue was incorporated on 22 March 2017. The Charity is a Company Limited by Guarantee and is registered with the Charities Commission.

##### Accountants

Hazlewoods LLP  
Staverton Court  
Staverton  
Cheltenham  
GL51 0UX

##### Registered Office

Staverton Court  
Staverton  
Cheltenham  
GL51 0UX

##### Bankers

NatWest Bank plc  
31 Rother Street  
Stratford-upon-Avon  
Warwickshire  
CV37 6ZS

#### 2 GOVERNANCE AND MANAGEMENT

##### Governing document

The Charity's governing document is the Charity Commission's model Memorandum & Articles of Association.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

##### Trustees

The trustees serving during the year and since the year end were as follows:

Mr P Garrett  
Mr L Almqvist  
Ms J Ball  
Mr T Kottner (appointed 23 June 2022)  
Ms N Dixon (resigned 7 September 2023)  
Mr M Elam (appointed 6 July 2022 and resigned 15 November 2023)

##### Company Secretary

Mr P Garrett

## ACADEMY OF PROFESSIONAL DIALOGUE

### REPORT OF THE TRUSTEES (continued)

For the year ended 31 March 2023

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## 2 GOVERNANCE AND MANAGEMENT (Continued)

The procedures for the appointment and removal of trustees are set out in the charity's Articles of Association.

### Organisational structure

The charity's affairs are managed by a Board of Trustees with appropriate professional and business backgrounds from the UK, Argentina and Sweden. Day-to-day responsibility for the operation of the charity is delegated to Peter Garrett and Jane Ball who are resident in the UK.

### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have implemented and maintained an active risk register.

## 3 PRINCIPAL ACTIVITY AND OBJECTIVES

### Objectives and aims

The objectives of the charity are for the public benefit and advancement of education including by promotion and providing education and training in professional dialogue and undertaking and publishing the useful results of studies and research work in professional dialogue and related subjects.

## 4 REVIEW OF ACTIVITIES

### Chairman's report

#### Purpose

The Academy is a non-profit educational charity with the constituted purpose of:

- Making Professional Dialogue available for the benefit of the public and society
- Promoting and providing education and training in Professional Dialogue
- Undertaking and publishing the useful results of studies and research work in Professional Dialogue and related subjects

The current emphasis is on establishing the organizational standing of Professional Dialogue as highlighted by the theme of this year's annual conference: *Your Organization Needs Dialogue!*

#### Education

The Academy offers a six-month accreditation programme called *A Different Way of Working*. Graduates are entitled to use the post-nominal initials APDP (Accredited Professional Dialogue Practitioner) and are authorised to deliver the Academy's various certificated courses including *Dialogic Engagement*, *Dialogic Decision-Making*, *Dialogue as a Practice* and *Why Dialogue?*

## ACADEMY OF PROFESSIONAL DIALOGUE

### REPORT OF THE TRUSTEES (continued) For the year ended 31 March 2023

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This year saw completion of the third annual programme and there are now 30 APDPs at the heart of the Academy (from Belgium, Canada, Germany, Iran, South Africa, UK and USA). Scholarships are offered by the Academy and have proven particularly effective in supporting thriving Dialogue work in Iran, under the guidance of Parveen Daeipour, and South Africa. The PSAB (Professional Standards and Accreditation Board) manages the ongoing development and codification of the Academy's professional curriculum and is chaired by Harold Clarke with support from Jane Ball, Lars Ake-Almqvist, Peter Garrett, Glenna Gerrard, Tzofnat Peleg-Baker and Jim Tebbe. The PSAB's third consultation, to determine criteria for Dialogic Intervention, being led by Jim Tebbe, Jane Ball, Bill Isaacs, Lars-Ake Almqvist and Peter Garrett, is nearing completion. The fourth consultation, to determine Professional Standards, is due to start in 2024.

#### Outreach

The primary outreach activities to engage the public are the Academy's international conferences and its publishing. Since I wrote the last annual report, we have enjoyed two successful conferences. Last year's conference *Dialogue as Story* followed fast on my last report and we have just completed our sixth annual international conference in our bespoke online conference centre. The theme was *Your Organization Needs Dialogue!* and the five half-days progressed through considerations of What is Dialogue? Dialogic Leadership? Dialogic Decision-Making? Dialogic Culture? and Multi-Stakeholder Dialogues? As well as panels of prominent advocates and practitioners of Professional Dialogue, smaller Participatory Dialogues were co-facilitated by the APDPs. Highlights of the proceedings with 225 participants from 6 continents will be published, and the same themes are being taken deeper into practice through sessions during the first half of 2024 open to APDPs and anyone who attended the conference. Dialogue Publications (the Academy's imprint) has published content from each annual conference as well as books by Marie-Eve Marchand and Peter Garrett. The most recent publication is *The World Needs Dialogue! Five: Dialogue As Story* that breaks new theoretical ground. Thanks go to Helena Wagener, who was the copy editor for the book, and Natalia Sobrino-Saeb for her role engaging the many contributors. The first podcast, related to Peter's book *A New Kind of Dialogue* is due for release towards the end of this year.

#### Research

The Academy is at last in position to initiate its first research project and funding is currently being sought to support the introduction of Dialogue Skills into the School Classroom led by Jane Ball. APDPs in Iran and South Africa are likely to be central to this work, as well as those in one or two other countries.

#### Governance

The Trustees are the executive officers of the charity. It is their responsibility to set the direction of the organisation, to realise its purpose, and to ensure this is done in a legally and financially responsible way. They meet monthly, and to ensure transparency the records of all their meetings are posted in the Members' Website. The Trustees are Lars-Åke Almqvist (Sweden), Jane Ball (UK), Peter Garrett (UK), Thomas Kottner (Argentina) and Marcus Elam (USA). Our thanks to Nancy Dixon, who left the board earlier this year, for her contribution to the Board's considerations over several years. There are around 20 Voting Members appointed by the Board of Trustees and their role is comparable to that of shareholders. They are encouraged to support and to hold the Trustees to account to realise its purpose.

## ACADEMY OF PROFESSIONAL DIALOGUE

### REPORT OF THE TRUSTEES (continued)

For the year ended 31 March 2023

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They are the pool from which Trustees are selected, and they have voting rights at the Annual General Meetings. The Board is supported in its strategic thinking by the Strategic Advisory Group led by Thomas Kottner.

#### Administration

Bobby Frazier assumed the role of Director of Operations on Mark Seneschal's retirement at the start of 2023. She has played a lively and effective role in helping to develop the charity. Jane Ball has held the Trustee's oversight by providing a strong presence and contributing substantial time and attention to ensure the operations perform well in serving the purposes of the charity. She also chairs the Finance Board along with Lars-Ake Almqvist and support from Bobby Frazier.

## 5 RESERVES POLICY

The charity requires a reserve equal to three months' running costs to be maintained.

## 6 FINANCIAL REVIEW

During the year the charity raised unrestricted fund income of £39,082 (2022 - £127,466), restricted fund income of £1,688 (2022 - £1,733) and expended £110,582 (2022 - £115,867) in charitable activities, leaving net outgoing/(incoming) resources for the year of £69,812 (2022 - (£13,332)). Please see note 8, which includes details of a restatement which has been made to the figures for the year ended 31 March 2022.

These accounts cover the period from 1 April 2022 to 31 March 2023. During this time the Trustees had delegated the management of the Academy's finances to the Director of Operations. The primary income for the Academy each year is generated by the annual conference that is held in October/November. The Operations Manager was confident that the 2022 conference would be as profitable as previous years, based on a strong marketing campaign. In fact, the marketing campaign was ineffectual, and in the closing weeks it became apparent that the number of registrants was substantially reduced. The outcome was that the resources of the Academy had continued to be expended at a steady rate whilst the income was substantially reduced. Once the financial position became evident, the Operations Manager promptly resigned and other support contracts were not renewed. The Trustees have taken steps to manage this situation by reducing costs, to ensure the financial security of the charity.

The Academy, being reluctant to commit to employing staff, has continued to use contractors. The cost of these self-employed individuals, who do not work exclusively for the Academy, are listed in the accounts as consultancy fees. Contractors have covered roles such as Operations Manager, marketing and events, membership support, book-keeping and financial reporting, editing and student engagement.

Bursaries during this financial year were made in the form of scholarships to five individuals for the 2022 accredited programme A Different Way of Working, and three for the 2023 programme. The beneficiaries are from South Africa, Iran, and China, supporting the Academy's international educational mission. These practitioners have had access to the six-month programme and continuing professional development. Some of the Academy's developmental activities, such as development of educational courses and curriculum consultations, have been carried forward on a pro bono basis due to the lack of funding for this work.

## **ACADEMY OF PROFESSIONAL DIALOGUE**

### **REPORT OF THE TRUSTEES (continued)**

**For the year ended 31 March 2023**

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#### **7 STAFF NUMBERS**

The average number of persons employed by the charity during the year was 5 (2022 – 5).

#### **8 STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that year. In preparing these financial statements, the Trustees are required to:-

- Select suitable accounting policies and then apply them consistently;
- Observe methods and principles in the Charities SORP (Accounting and Reporting by Charities – Statement of Recommended Practice);
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees have overall responsibility for ensuring that the company has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for the taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **9 INDEPENDENT EXAMINERS**

The Trustees recommend that Hazlewoods LLP remain in office until further notice.

#### **10 SMALL COMPANY EXEMPTION**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

By order of the Trustees

Mr P Garrett

## **ACADEMY OF PROFESSIONAL DIALOGUE**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS For the year ended 31 March 2023**

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I report to the Charity trustees on my examination of the financial statements of Academy of Professional Dialogue for the year ended 31 March 2023, which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

#### **Respective responsibilities of Trustees and Examiner**

As the Charity's Trustees of the Company (who are also the Directors of the company 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 Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's financial statements as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

#### **Independent Examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the financial statements do not accord with such records; or
- the financial statements do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Charities SORP (FRS102).

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.

**S LAWRENCE FCA DChA  
HAZLEWOODS LLP**

**Staverton, Cheltenham**

**Chartered Accountants and Registered Auditors**



# ACADEMY OF PROFESSIONAL DIALOGUE

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) For the year ended 31 March 2023

		Unrestricted Funds £	Restricted Funds £	Total 2023 £	As restated Total 2022 £
	Notes				
<b>INCOME AND EXPENDITURE</b>					
<b>Incoming Resources</b>					
Charitable activities	2	39,082	1,688	40,770	110,199
<b>TOTAL INCOMING RESOURCES</b>		39,082	1,688	40,770	110,199
<b>Resources Expended</b>					
Charitable activities	3	94,278	16,304	110,582	115,867
<b>TOTAL RESOURCES EXPENDED</b>		94,278	16,304	110,582	115,867
Net (outgoing)/incoming resources		(55,196)	(14,616)	(69,812)	(5,668)
Transfer between funds		-	-	-	-
Net movement in funds		(55,196)	(14,616)	(69,812)	(5,668)
<b>ACCUMULATED FUND BROUGHT FORWARD AT BEGINNING OF YEAR</b>		81,680	16,159	97,839	103,507
<b>ACCUMULATED FUND CARRIED FORWARD AT END OF YEAR</b>		£ 26,484	£ 1,543	£ 28,027	£ 97,839

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities. None of the company's activities were acquired or discontinued during this financial year.

**ACADEMY OF PROFESSIONAL DIALOGUE****BALANCE SHEET**  
**As at 31 March 2023**

Company number: 10685375

		Unrestricted Funds £	Restricted Funds £	Total 2023 £	As restated Total 2022 £
	Notes				
<b>CURRENT ASSETS</b>					
Prepayments		-	-	-	4,518
Cash at bank and in hand		30,434	1,543	31,977	114,563
<b>CREDITORS</b>					
<b>due within one year</b>	<b>5</b>	(3,950)	-	(3,950)	(21,242)
<b>NET CURRENT ASSETS</b>		26,484	1,543	28,027	97,839
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		26,484	1,543	28,027	97,839
<b>NET ASSETS</b>		£ 26,484	£ 1,543	£ 28,027	£ 97,839
<b>REPRESENTED BY:</b>					
Accumulated fund		£ 26,484	£ 1,543	£ 28,027	£ 97,839

**Trustees' Statements required by Section 475**

In approving these financial statements as Trustees of the company, the Trustees hereby confirm:-

- (a) For the year to 31 March 2023, the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies;
- (b) The members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2006.
- (c) The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of financial statements.

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

Approved by the Trustees and authorised for issue on ..... and signed on its behalf by:

Mr P Garrett

## ACADEMY OF PROFESSIONAL DIALOGUE

### NOTES TO THE FINANCIAL STATEMENTS

As at 31 March 2023

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#### 1 ACCOUNTING POLICIES

##### **Basis of preparation and assessment of going concern**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The presentational currency of the financial statements is UK £, being the functional currency of the primary economic environment in which the company operates. Monetary amounts in these financial statements are rounded to the nearest £.

Academy of Professional Dialogue meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the company's ability to continue as a going concern.

##### **Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the financial statements, the Trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102 the restatement of comparative items was required and have concluded that no restatements were required.

##### **Cash Flow**

The Charity has taken advantage of the exemption in FRS102 from the requirement to produce a cash flow statement because it is a small Charity.

##### **Incoming Resources**

Donations, gifts and legacies represent amounts received during the year, together with any associated tax refund. Gifts in kind for use by the charity are recognised as incoming resources when receivable at a reasonable estimate of their value. Assets given for distribution are only recognised when distributed.

Grants receivable for specific purposes are credited to the statement of financial activities in the year to which they relate as soon as conditions for receipt have been met. Unspent balances are carried forward to subsequent years within restricted funds.

Grants for immediate financial support or received against costs previously incurred are recognised immediately in the Statement of Financial Activities. Voluntary income is shown gross before deduction of fund-raising expenditure.

##### **Resources Expended**

All expenditure is accounted for under the accruals concept. The irrecoverable element of Value Added Tax is included within the item of expense to which it relates.

## **ACADEMY OF PROFESSIONAL DIALOGUE**

### **NOTES TO THE FINANCIAL STATEMENTS (continued)** **For the year ended 31 March 2023**

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#### **1 ACCOUNTING POLICIES (Continued)**

##### **Funds**

General unrestricted funds comprise accumulated surpluses and deficits on general activities. They are available for use at the discretion of the trustees in furtherance of the company's objectives. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There is a single restricted fund, which is restricted for use in the Criminal Justice sector.

##### **Taxation**

The Charity's activities fall within the exemptions afforded by the provision of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these financial statements. The company is not registered for VAT.

##### **Going concern**

The Trustees have reviewed the finances and believe they have adequate reserves for the current level of activities. The Trustees have taken steps to manage the reserves of the charity, by reducing costs since the year end. On this basis, it will be able to continue as a going concern for at least the next twelve months and they have therefore prepared the financial statements on the going concern basis.

## ACADEMY OF PROFESSIONAL DIALOGUE

### NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2023

#### 2 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	As restated Total 2022 £
Membership fees	10,919	1,688	12,607	11,377
Conference fees	22,170	-	22,170	87,861
Education programmes	5,993	-	5,993	10,961
	<u>£ 39,082</u>	<u>£ 1,688</u>	<u>£ 40,770</u>	<u>£ 110,199</u>

Of the income received of £40,770 in 2023 (2022: £110,199), £39,082 (2022: £108,466) was unrestricted funds and £1,688 (2022: £1,733) was restricted funds.

#### 3 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Legal and professional fees	5,338	588	5,926	7,712
Website development and computer costs	9,339	-	9,339	10,898
Accountancy	3,093	-	3,093	1,200
Bank charges	485	-	485	615
Printing and stationery	812	-	812	467
Conference expenses	5,343	-	5,343	34,616
Consultancy fees	57,784	-	57,784	28,052
Education programmes development cost	-	-	-	32,307
Bursaries for education development programmes	12,084	15,716	27,800	-
	<u>£ 94,278</u>	<u>£ 16,304</u>	<u>£ 110,582</u>	<u>£ 115,867</u>

Of the expenditure of £110,582 in 2023 (2022: £115,867), £94,278 (2022: £82,765) was unrestricted funds and £16,304 (2022: £33,102) was restricted funds.

#### Grants payable in furtherance of the charity's objectives for the public benefit

	Total 2023 £	Total 2022 £
Made to institutions	<u>£ 27,800</u>	<u>£ -</u>

During the year, £27,800 of payments were made to Dialogue Associates Limited in respect of Bursaries to assist individuals to be able to attend education development programmes. The bursaries were for the benefit of individuals.

## ACADEMY OF PROFESSIONAL DIALOGUE

### NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2023

#### 4 TAXATION

The company does not trade for profit therefore no corporation tax liability arises on its results.

#### 5 CREDITORS DUE IN LESS THAN ONE YEAR

	As restated	
	2023	2022
	£	£
Accruals	2,700	1,200
Other creditors	-	19,000
Deferred income	1,250	1,042
	<hr/>	<hr/>
	£ 3,950	£ 21,242
	<hr/>	<hr/>

#### 6 COMPANY LIMITED BY GUARANTEE

Academy of Professional Dialogue is a company limited by guarantee and accordingly does not have a share capital.

#### 7 TRUSTEES' EXPENSES

During the year £27,800 (2022 - £nil) in relation to bursaries were paid to Dialogue Associates Limited, a company controlled by Mr P Garrett and Ms J Ball (trustees). These payments were subject to the charity's related party payments process and approved by the Board of Trustees.

During the year £nil (2022 - £56,317) in relation to education programme development costs and arranging the annual conference was paid to Dialogue Associates Limited, a company controlled by Mr P Garrett and Ms J Ball (trustees). These payments were subject to the charity's related party payments process and approved by the Board of Trustees.

#### 8 RESTATEMENT OF YEAR ENDED 31 MARCH 2022

The accounts for the year ended 31 March 2022 have been restated. £19,000 was received in January 2022 and was included in Education Programmes income when the accounts for the year ended 31 March 2022 were prepared. The £19,000 was received by the Academy of Professional Dialogue in error and should have been paid to Dialogue Associates Limited instead for participation in the Next Generation Programme which Dialogue Associates Limited runs. Academy of Professional Dialogue subsequently transferred the £19,000 to Dialogue Associates Limited in April 2022. The £19,000 should have therefore been recognised in other creditors in the 2022 accounts rather than income.

# ACADEMY OF PROFESSIONAL DIALOGUE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2023

### 9 ANALYSIS OF NET ASSETS BETWEEN FUNDING

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2023 as represented by:	26,484	1,543	28,027
Current assets	30,434	1,543	31,977
Current liabilities	(3,950)	-	(3,950)
	<u>£ 26,484</u>	<u>£ 1,543</u>	<u>£ 28,027</u>

### 10 ANALYSIS OF UNRESTRICTED FUND MOVEMENTS

	At 1 April 2022 £	Income £	Expenditure £	Transfer from Restricted £	At 31 March 2023 £
General Fund	81,680	39,082	(94,278)	-	26,484
	<u>£ 81,680</u>	<u>£ 39,082</u>	<u>£ (94,278)</u>	<u>£ -</u>	<u>£ 26,484</u>

#### Comparative information

	At 1 April 2021 £	Income £	Expenditure £	Transfer from Restricted £	At 31 March 2022 £
General Fund	55,979	108,466	(82,765)	-	81,680
	<u>£ 55,979</u>	<u>£ 108,466</u>	<u>£ (82,765)</u>	<u>£ -</u>	<u>£ 81,680</u>

# ACADEMY OF PROFESSIONAL DIALOGUE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2023

### 11 ANALYSIS OF RESTRICTED FUND MOVEMENTS

	At 1 April 2022 £	Income £	Expenditure £	Transfer from Unrestricted £	At 31 March 2023 £
<b>Fund 1</b>					
Criminal Justice Sector	-	-	-	-	-
<b>Fund 2</b>					
1 <sup>st</sup> Generation	15,000	-	(15,000)	-	-
<b>Fund 3</b>					
US Academy	443	1,688	(588)	-	1,543
<b>Fund 4</b>					
South African Academy	716	-	(716)	-	-
	<u>£ 16,159</u>	<u>£ 1,688</u>	<u>£ (16,304)</u>	<u>£ -</u>	<u>£ 1,543</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfer from Unrestricted £	At 31 March 2022 £
<b>Fund 1</b>					
Criminal Justice Sector	-	-	-	-	-
<b>Fund 2</b>					
1 <sup>st</sup> Generation	47,087	-	(32,087)	-	15,000
<b>Fund 3</b>					
US Academy	-	1,458	(1,015)	-	443
<b>Fund 4</b>					
South African Academy	441	275	-	-	716
	<u>£ 47,528</u>	<u>£ 1,733</u>	<u>£ (33,102)</u>	<u>£ -</u>	<u>£ 16,159</u>

#### Purpose of restricted funds

##### Fund 1

Donated by the Trustees of Prison Dialogue to promote the use of Professional Dialogue in the criminal justice sector.



## ACADEMY OF PROFESSIONAL DIALOGUE

### NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2023

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#### 11 ANALYSIS OF RESTRICTED FUND MOVEMENTS (CONTINUED)

##### **Fund 2**

To establish an educational programme curriculum for accredited Professional Dialogue Practitioners, and to provide bursaries to subsidise programme fees for those from low-income sectors or countries.

##### **Fund 3**

50% of membership fees paid by members from the US is ring-fenced for transfer to the US Academy of Professional Dialogue.

##### **Fund 4**

Income generated through activities in south Africa to support the development of Professional Dialogue in South Africa.