

DIGNITY ALLIANCE INTERNATIONAL

England & Wales · Charity number 1178186

Details

Other names	DIGNITY ALLIANCE FOUNDATION
Status	Registered
Legal form	CIO
Registered	2018-05-01
Register	View on the Charity Commission register

Contact

Address	23-24 Great James Street London WC1N 3ES
Phone	--
Email	dignityallianceinternational@gmail.com

Activities

Objects: THE OBJECTIVES OF THE CIO ARE:1. TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.FOR THE PURPOSE OF THIS CLAUSE 'SOCIALLY EXCLUDED' MEANS BEING EXCLUDED FROM SOCIETY, OR PART OF SOCIETY, AS A RESULT OF BEING A MEMBER OF A SOCIALLY AND ECONOMICALLY DEPRIVED COMMUNITY.2. TO PROMOTE HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS) THROUGHOUT THE WORLD BY ALL OR ANY OF THE FOLLOWING MEANS:· MONITORING ABUSES OF HUMAN RIGHTS;· OBTAINING REDRESS FOR THE VICTIMS OF HUMAN RIGHTS ABUSE;· RELIEVING NEED AMONG THE VICTIMS OF HUMAN RIGHTS ABUSE;· RESEARCH INTO HUMAN RIGHTS ISSUES;· PROVIDING TECHNICAL ADVICE TO GOVERNMENT AND OTHERS ON HUMAN RIGHTS MATTERS;· CONTRIBUTING TO THE SOUND ADMINISTRATION OF HUMAN RIGHTS LAW;· COMMENTING ON PROPOSED HUMAN RIGHTS LEGISLATION;· RAISING AWARENESS OF HUMAN RIGHTS ISSUES;· PROMOTING PUBLIC SUPPORT FOR HUMAN RIGHTS;· PROMOTING RESPECT FOR HUMAN RIGHTS AMONG INDIVIDUALS AND CORPORATIONS;· INTERNATIONAL ADVOCACY OF HUMAN RIGHTS;· ELIMINATING INFRINGEMENTS OF HUMAN RIGHTS.IN FURTHERANCE OF THAT OBJECT BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER TO ENGAGE IN POLITICAL ACTIVITY PROVIDED THAT THE TRUSTEES ARE SATISFIED THAT THE PROPOSED ACTIVITIES WILL FURTHER THE PURPOSES OF THE CHARITY TO AN EXTENT JUSTIFIED BY THE RESOURCES COMMITTED AND THE ACTIVITY IS NOT THE DOMINANT MEANS BY WHICH THE CHARITY CARRIES OUT ITS OBJECTS.

Activities: Provides grants to community based organisations in South Asia

Classification

- **How:** Makes Grants To Organisations, Provides Services, Sponsors Or Undertakes Research
- **What:** Other Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Bangladesh
- India
- Nepal
- Sri Lanka

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,809,790	£2,549,416	£3,321,618	0
2024-03-31	£4,307,569	£2,210,777	£2,115,532	0
2023-03-31	£1,192,851	£1,842,924	£76,020	0
2022-03-31	£1,517,819	£898,651	£691,974	0
2021-03-31	£263,504	£279,683	-	-

Trustees

Name	Role	Appointed
Coenraad Kompier		2019-01-22
Hisham Mundol		2022-02-08
Julian Parr		2019-01-22
Katherine Elizabeth Williams		2021-07-26
Sambhawana Tiwari-Aiyar		2021-07-26

Accounts

Charity registration number 1178186 (England and Wales)

DIGNITY ALLIANCE INTERNATIONAL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

DIGNITY ALLIANCE INTERNATIONAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Coen Kompier Julian Parr Katherine Williams Sambhawana Tiwari-Aiyar Hisham Mundol
Charity number (England and Wales)	1178186
Principal address	23-24 Great James Street London WC1N 3ES
Auditor	F J Wilde FCCA MBA DChA Warner Wilde 4 Marigold Drive Bisley Surrey GU24 9SF
Bankers	Barclays Bank Plc Leicester Leicestershire LE87 2BB

DIGNITY ALLIANCE INTERNATIONAL

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DIGNITY ALLIANCE INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are:

To promote social inclusion, human dignity, and socio-economic development for the public benefit by contributing to the eradication of poverty, preventing and reducing social and economic exclusion among people from socially and economically deprived communities, relieving the needs of disadvantaged groups, supporting their integration into society, and enabling their full participation in inclusive and sustainable socio-economic development.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Main activities

Dignity Alliance International (DAI) provides financial support (grant-making) to charities and not-for-profit organizations whose objectives are to uplift and empower people from socially and economically deprived communities. DAI's grant support is primarily directed towards grassroots and community-based organizations, strengthening their work on women's empowerment, safe migration, and resilience-building of community institutions and local organizations.

In addition, DAI conducts studies on key issues affecting socially and economically deprived communities to inform programming and improve impact. DAI also supports capacity-building initiatives for grassroots and community-based institutions and organizations to strengthen governance, delivery systems, accountability, and sustainability.

DAI follows a comprehensive grant-making policy, including clear steps and procedures to ensure appropriate due diligence, transparency, and effective use of funds.

Currently, all of DAI's income is derived from restricted grants, and there is no opportunity to generate unrestricted funds for investment in a portfolio of assets.

The Trustees contribute their time, guidance, and oversight on a voluntary basis.

Achievements and performance

Board meetings:

DAI held two Board meetings during the last year to review the progress, grants, annual program and finance reports, preparation of annual action plans and budgets, etc.

Grant-making for CSOs:

DAI awarded grants to 15 community-based organizations (CBOs) in Asia to strengthen grassroots initiatives aligned with their annual objectives. Through this support, partner CBOs implemented a range of activities, including capacity building of community institutions and NGOs, promotion of safe migration practices, and other community-led interventions aimed at improving resilience, empowerment, and social inclusion among people from socially and economically deprived communities.

DIGNITY ALLIANCE INTERNATIONAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The charity received grants of £ 3,809,790 (after adjusting for deferred income). Expenditure for the year was £ 2,549,416, which included grants of £ 2,101,436. The overall result for the year was £ 1,206,086 surplus. At the balance sheet date, total reserves (all restricted) were £ 3,321,618.

The charity's principal sources of funds are from Corporates and Foundations having offices in the UK and other parts of the world.

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

Structure, governance and management

The charity is a Foundation Charitable Incorporated Organisation

The trustees who served during the year and up to the date of signature of the financial statements were:

Coen Kompier
Julian Parr
Katherine Williams
Sambhawana Tiwari-Aiyar
Hisham Mundol

Length of Appointment: Every Trustee will be appointed for a term of three years. After this time, they may remain in post for a further three years, with a maximum term of nine years, after which they must stand down. The role of Chair is subject to the same term of office.

Commitment from the Trustees: On joining the Board of DAI, all trustees make a commitment to the Charitable Incorporated Organisation objectives and to the DAI Strategy. Trustees will demonstrate and possess:

- Informed, in-depth understanding of what is required if charitable grants are to have effective impact.
- Interpersonal skills, integrity and calibre to inspire confidence among different stakeholders including partners, funders, the Trustees, and staff of DAI.
- An informed understanding of social change through collective, grass roots and survivor-led movements.

Attendance at Board meetings: Attendance is required to attend meetings in any year being linked remotely.

- Trustees are to ensure they are fully prepared by reading the papers provided.
- From time to time, Trustees are required to participate in specific aspects of DAI's activities through membership of one or more strategic sub-groups or committees, e.g. Financial Strategy, Grants Panels, Communications or a specific project committee.
- Trustees should not be absent from two consecutive Board meetings, except in exceptional circumstances.

Auditor

In accordance with the company's articles, a resolution proposing that F J Wilde FCCA MBA DChA be reappointed as auditor of the company will be put at a General Meeting.

DIGNITY ALLIANCE INTERNATIONAL

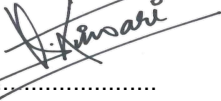
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



.....
Sambhawana Tiwari-Aiyar
Trustee

Date: 29th January 2026

DIGNITY ALLIANCE INTERNATIONAL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 incoming resources and application of resources 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 the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DIGNITY ALLIANCE INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF DIGNITY ALLIANCE INTERNATIONAL

Opinion

We have audited the financial statements of Dignity Alliance International (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

DIGNITY ALLIANCE INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DIGNITY ALLIANCE INTERNATIONAL

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

DIGNITY ALLIANCE INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DIGNITY ALLIANCE INTERNATIONAL

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- testing controls with walk through procedures and substantive transaction testing;
- To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining any accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC and relevant regulators such as the Charity Commission

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

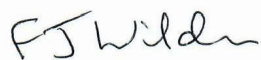
This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DIGNITY ALLIANCE INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DIGNITY ALLIANCE INTERNATIONAL



F J Wilde FCCA MBA DChA
Senior Statutory Auditor

29th January 2026

For and on behalf of Warner Wilde, Chartered Certified Accountants
Statutory Auditor

Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Warner Wilde is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

DIGNITY ALLIANCE INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Restricted funds 2025 £	Restricted funds 2024 £
Income from:			
Donations and legacies	3	3,809,790	4,307,569
Total income		3,809,790	4,307,569
Expenditure on:			
Charitable activities	4	2,549,416	2,210,777
Total expenditure		2,549,416	2,210,777
Net income		1,260,374	2,096,792
Other recognised gains and losses:			
Other losses	8	(54,288)	(57,280)
Net movement in funds		1,206,086	2,039,512
Reconciliation of funds:			
Fund balances at 1 April 2024		2,115,532	76,020
Fund balances at 31 March 2025		3,321,618	2,115,532

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DIGNITY ALLIANCE INTERNATIONAL

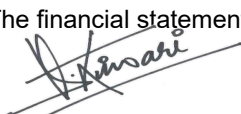
BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	9	-		16,276	
Cash at bank and in hand		3,430,622		2,106,876	
		<u>3,430,622</u>		<u>2,123,152</u>	
Creditors: amounts falling due within one year	10	(109,004)		(7,620)	
Net current assets			3,321,618		2,115,532
			<u>3,321,618</u>		<u>2,115,532</u>
The funds of the charity					
Restricted income funds	11	3,321,618		2,115,532	
		<u>3,321,618</u>		<u>2,115,532</u>	

The bank balance comprises £1,545,637 held in GBP and £1,884,985 held in USD (\$2,430,267).

The financial statements were approved by the trustees on 29th January 2026


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Sambhawana Tiwari-Aiyar
Trustee

DIGNITY ALLIANCE INTERNATIONAL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	14	1,323,746		1,740,254	
Net cash generated from investing activities			-		-
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents		1,323,746		1,740,254	
Cash and cash equivalents at beginning of year		2,106,876		366,622	
Cash and cash equivalents at end of year		3,430,622		2,106,876	

DIGNITY ALLIANCE INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Dignity Alliance International is a Charitable Incorporated Organisation, registered 1 May 2018.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

DIGNITY ALLIANCE INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

The charity 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 charity's balance sheet when the charity 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 and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

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

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

Derecognition of financial liabilities

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

DIGNITY ALLIANCE INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.8 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Restricted funds 2025 £	Restricted funds 2024 £
Grants	3,809,790	4,307,569
Grants		
Capacity Building for Grassroot NGOs and CBOs	794,401	311,471
Safe Migration and Social Security Facilitation	3,015,389	3,996,098
	3,809,790	4,307,569

DIGNITY ALLIANCE INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Consultants (project management and accountancy)	437,767	92,576
Co-ordinator	-	225
Bank charges	1,273	949
	<u>439,040</u>	<u>93,750</u>
Grants to CBO's and Grass roots organisations	2,101,436	2,109,257
Share of support and governance costs (see note 5)		
Governance	8,940	7,770
	<u>2,549,416</u>	<u>2,210,777</u>
Analysis by fund		
Restricted funds	<u>2,549,416</u>	<u>2,210,777</u>

5 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>8,940</u>	<u>7,770</u>
Analysed between:		
Charitable activities	<u>8,940</u>	<u>7,770</u>
Governance costs comprise:	2025 £	2024 £
Audit fees	7,650	7,620
Subscriptions and Membership	138	150
Trustee expenses	1,152	-
	<u>8,940</u>	<u>7,770</u>

6 Trustees

One of the trustees was reimbursed £1152 during the year for travel expenses (2024 - zero trustees were reimbursed £nil in expenses).

Trustees do not receive any remuneration for their services, and only reasonable out-of-pocket expenses are reimbursed in line with the charity's policy.

DIGNITY ALLIANCE INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

8 Other gains and losses

	Restricted funds 2025 £	Restricted funds 2024 £
Gains/(losses) upon:		
Foreign exchange	54,288	57,280

9 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	-	16,276

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	101,384	-
Accruals	7,620	7,620
	109,004	7,620

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2025 £
Capacity Building of Grassroot NGOs and CBOs	330,759	794,401	(90,327)	(1,924)	1,032,909
Safe Migration and Social Security Facilitation	1,784,773	3,015,389	(2,459,089)	(52,364)	2,288,709
	2,115,532	3,809,790	(2,549,416)	(54,288)	3,321,618

DIGNITY ALLIANCE INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Restricted funds (Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
Capacity Building of Grassroot NGOs and CBOs	306,603	311,471	(280,035)	(7,280)	330,759
Safe Migration and Social Security Facilitation	(230,583)	3,996,098	(1,930,742)	(50,000)	1,784,773
	<u>76,020</u>	<u>4,307,569</u>	<u>(2,210,777)</u>	<u>(57,280)</u>	<u>2,115,532</u>

12 Analysis of net assets between funds

	Restricted funds 2025 £
At 31 March 2025:	
Current assets/(liabilities)	3,321,618
	<u>3,321,618</u>
	Restricted funds 2024 £
At 31 March 2024:	
Current assets/(liabilities)	2,115,532
	<u>2,115,532</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2024 - none), other than detailed in note 7.

DIGNITY ALLIANCE INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14	Cash generated from operations	2025 £	2024 £
	Surplus for the year	1,260,374	2,096,792
	Adjustments for:		
	Foreign exchange differences	(54,288)	(57,280)
	Movements in working capital:		
	Decrease/(increase) in debtors	16,276	(16,276)
	Increase in creditors	101,384	620
	(Decrease) in deferred income	-	(283,602)
	Cash generated from operations	<u>1,323,746</u>	<u>1,740,254</u>

15 Analysis of changes in net funds

The charity had no material debt during the year.

Accounts

DIGNITY ALLIANCE INTERNATIONAL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

DIGNITY ALLIANCE INTERNATIONAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Coen Kompier Julian Parr Katherine Williams Sambhawana Tiwari-Aiyar Hisham Mundol
Charity number	1178186
Principal address	23-24 Great James Street London WC1N 3ES
Auditor	F J Wilde FCCA MBA DChA Warner Wilde 4 Marigold Drive Bisley Surrey GU24 9SF
Bankers	Barclays Bank Plc Leicester Leicestershire LE87 2BB

DIGNITY ALLIANCE INTERNATIONAL

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DIGNITY ALLIANCE INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 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 charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are

1. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Main activities

Provision of financial support to charities and not for profit organisations whose objectives are to eliminate such discrimination. Dignity Alliance International (DAI) will provide funding support to grass-root level civil society organizations and community based groups for strengthening their work on Safe migration and Building Resilience of Grassroots Organizations. DAI will carry out evidence-based research and studies on safe migration, efforts and funding landscape.

Capacity Building of Grassroot Organizations

There is a comprehensive policy on grant making and the steps/ procedures required to ensure due diligence is taken.

All DAI income currently comes from grants. There is no opportunity for unrestricted funds to be invested in a portfolio of assets.

The trustees provide their time, support and advice on a voluntary basis

DIGNITY ALLIANCE INTERNATIONAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Board meetings:

DAI held one Board meeting during the last one year to review the progress, grants, annual program and finance reports, preparation of annual action plans and budgets, etc.

Grant-making for CSOs:

DAI made a grant to a total of 15 Community- based organization from India. With this support, CBOs have conducted various activities including capacity building, Migrant resilience Collaborative (MRC), Grassroot Resilience Institute in lines with their annual goals.

Grants for MRC in India:

Due to the pandemic, DAI identified partners in India who can provide relief to the migrant population affected due to COVID-19. This relief included provision of linking the migrants with Social entitlement schemes, and identifying the need for supportive care. During this year, we have continued to provide support to such organization which was started during the pandemic. Following organizations were identified and funded for MRC Programme during the year:

1. Jan Sahas Foundation
2. Yuva Vikas Mandal
3. Grameen Swavlambam Samiti
4. Gram Vikas Yuva Trust
5. Institute for Development of Youth, Women and Child
6. Nirman Bahuuddeshiya Vikas Sanstha
7. Nari-O-Sishu Kalyan Kendra
8. Samaan Social Development Society
9. Mahila Mukti Sansthan
10. Association for Needy and Kindle the literate through action (Ankita)
11. Ashray – Home away from Home
12. Rural Organization for Social Advancement
13. Gram Vikas Sewa Sansthan
14. Unitarian Universalist Association - UUA
15. Asian Institute of Management

DIGNITY ALLIANCE INTERNATIONAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The charity received grants of £4,307,569 (after adjusting for deferred income). Expenditure for the year was £2,210,777, which included grants of £2,109,257. The overall result for the year was £2,039,512 surplus. At the balance sheet date, total reserves (all restricted) were £2,115,532.

The charity's principal sources of funds are from Corporates and Foundations having offices in the UK and other parts of the world.

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

Structure, governance and management

The charity is a Foundation Charitable Incorporated Organisation

The trustees who served during the year and up to the date of signature of the financial statements were:

Coen Kompier

Julian Parr

Katherine Williams

Sambhawana Tiwari-Aiyar

Hisham Mundol

Suitable profiles are solicited and are invited for a discussion by the existing Trustees, and are invited to join the Board once found satisfactory and that the existing Trustees have a collective agreement on the on-boarding decision.

Length of Appointment: Every Trustee will be appointed for a term of three years. After this time, they may remain in post for a further three years, with a maximum term of nine years, after which they must stand down. The role of Chair is subject to the same term of office.

Commitment from the Trustees: On joining the Board of DAI, all trustees make a commitment to the Charitable Incorporated Organisation objectives and to the DAI Strategy. Trustees will demonstrate and possess:

- Informed, in-depth understanding of what is required if charitable grants are to have effective impact.
- Interpersonal skills, integrity and calibre to inspire confidence among different stakeholders including partners, funders, the Trustees, and staff of DAI.
- An informed understanding of social change through collective, grass roots and survivor-led movements.

DIGNITY ALLIANCE INTERNATIONAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Attendance at Board meetings: Attendance is required to attend meetings in any year being linked remotely.

- Trustees are to ensure they are fully prepared by reading the papers provided.
- From time to time, Trustees are required to participate in specific aspects of DAI's activities through membership of one or more strategic sub-groups or committees, e.g. Financial Strategy, Grants Panels, Communications or a specific project committee.
- Trustees should not be absent from two consecutive Board meetings, except in exceptional circumstances.

Auditor

In accordance with the company's articles, a resolution proposing that F J Wilde FCCA MBA DChA be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



.....
Sambhawana Tiwari-Aiyar

Trustee

Date: 31st January, 2025

DIGNITY ALLIANCE INTERNATIONAL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 incoming resources and application of resources 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 the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DIGNITY ALLIANCE INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF DIGNITY ALLIANCE INTERNATIONAL

Opinion

We have audited the financial statements of Dignity Alliance International (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

DIGNITY ALLIANCE INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DIGNITY ALLIANCE INTERNATIONAL

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

DIGNITY ALLIANCE INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DIGNITY ALLIANCE INTERNATIONAL

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- testing controls with walk through procedures and substantive transaction testing;
- To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining any accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC and relevant regulators such as the Charity Commission

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

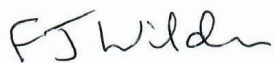
This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DIGNITY ALLIANCE INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DIGNITY ALLIANCE INTERNATIONAL



F J Wilde FCCA MBA DChA
Senior Statutory Auditor

31 January 2025

For and on behalf of Warner Wilde, Chartered Certified Accountants
Statutory Auditor

Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Warner Wilde is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

DIGNITY ALLIANCE INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Restricted funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:					
Donations and legacies	3	4,307,569	3,000	1,189,851	1,192,851
Total income		4,307,569	3,000	1,189,851	1,192,851
Expenditure on:					
Charitable activities	4	2,210,777	3,000	1,839,924	1,842,924
Total expenditure		2,210,777	3,000	1,839,924	1,842,924
Net income/(expenditure)		2,096,792	-	(650,073)	(650,073)
Other recognised gains and losses:					
Other gains/(losses)	9	(57,280)	-	34,119	34,119
Net movement in funds		2,039,512	-	(615,954)	(615,954)
Reconciliation of funds:					
Fund balances at 1 April 2023		76,020	-	691,974	691,974
Fund balances at 31 March 2024		2,115,532	-	76,020	76,020

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DIGNITY ALLIANCE INTERNATIONAL

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	10	16,276		-	
Cash at bank and in hand		2,106,876		366,622	
		<u>2,123,152</u>		<u>366,622</u>	
Creditors: amounts falling due within one year	11	(7,620)		(290,602)	
Net current assets			2,115,532		76,020
			<u>2,115,532</u>		<u>76,020</u>
The funds of the charity					
Restricted income funds	13		2,115,532		76,020
			<u>2,115,532</u>		<u>76,020</u>

The financial statements were approved by the trustees on 31st January, 2025



.....
Sambhawana Tiwari-Aiyar
Trustee

DIGNITY ALLIANCE INTERNATIONAL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	16	1,740,254		(844,108)	
Net cash used in investing activities		-		-	
Net cash used in financing activities		-		-	
Net increase/(decrease) in cash and cash equivalents		1,740,254		(844,108)	
Cash and cash equivalents at beginning of year		366,622		1,210,730	
Cash and cash equivalents at end of year		2,106,876		366,622	

DIGNITY ALLIANCE INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Dignity Alliance International is a Charitable Incorporated Organisation, registered 1 May 2018.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

DIGNITY ALLIANCE INTERNATIONAL

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

1 Accounting policies

(Continued)

1.5 Expenditure

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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

The charity 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 charity's balance sheet when the charity 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 and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

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

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

Derecognition of financial liabilities

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

DIGNITY ALLIANCE INTERNATIONAL

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

1 Accounting policies

(Continued)

1.8 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants	-	4,307,569	4,307,569	3,000	1,473,453	1,476,453
Less: deferred income	-	-	-	-	(283,602)	(283,602)
	-	4,307,569	4,307,569	3,000	1,189,851	1,192,851
Grants						
Capacity Building of Grassroot NGOs and CBOs	-	311,471	311,471		990,868	990,868
Safe Migration and Social Security Facilitation	-	3,996,098	3,996,098	3,000	482,585	482,585
	-	4,307,569	4,307,569	3,000	1,473,453	1,476,453

DIGNITY ALLIANCE INTERNATIONAL

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

4 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Consultants costs	84,270	39,893
Co-ordinator	225	-
Bank charges	949	704
	<u>85,444</u>	<u>40,597</u>
Grant funding of activities (see note 5)	2,109,257	1,794,545
Share of support and governance costs (see note 6)		
Governance	16,076	7,782
	<u>2,210,777</u>	<u>1,842,924</u>
Analysis by fund		
Unrestricted funds	-	3,000
Restricted funds	2,210,777	1,839,924
	<u>2,210,777</u>	<u>1,842,924</u>

5 Grants payable

	Charitable activities 2024 £	Charitable activities 2023 £
Grants to institutions:		
Jan Sahas Foundation	1,261,346	1,215,831
Yuva Vikas Mandal	96,508	96,380
Ankita	76,062	-
Grameen Swavlambam Samiti	104,722	35,653
Jan Sahas Social Empowerment Society	-	193,332
Gram Vikas Yuva Trust	65,550	39,860
Institute for Development of Youth, Women and Child	36,161	35,679
Nirman	124,101	63,665
Nari-o-sishu Kalyan kendra	66,947	62,119
Samaan Society	69,390	28,958
Unitarian Universalist Association (UUA)	44,000	-
Rural Organisation for Social Advancement	35,618	-
Aashray	24,102	-
Mahila Mukti Sansthan	32,822	23,068
Asian Institute of Management	35,960	-
Gramin Vikas Sewa Sansthan	35,968	-
	<u>2,109,257</u>	<u>1,794,545</u>

DIGNITY ALLIANCE INTERNATIONAL

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

5 Grants payable (Continued)

6 Support costs allocated to activities

	2024 £	2023 £
--	-----------	-----------

Governance costs	16,076	7,782
------------------	--------	-------

Analysed between:

Charitable activities	16,076	7,782
-----------------------	--------	-------

Governance costs comprise:

	2024 £	2023 £
--	-----------	-----------

Audit fees	7,620	7,638
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Subscriptions and Membership	150	144
------------------------------	-----	-----

Accountancy	8,306	-
-------------	-------	---

	16,076	7,782
--	--------	-------

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Other gains and losses

	Restricted funds 2024 £	Restricted funds 2023 £
Gains/(losses) upon:		
Foreign exchange	57,280	(34,119)

10 Debtors

Amounts falling due within one year:

	2024 £	2023 £
--	-----------	-----------

Prepayments and accrued income	16,276	-
--------------------------------	--------	---

DIGNITY ALLIANCE INTERNATIONAL

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

11 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income	12	-	283,602
Accruals		7,620	7,000
		<u>7,620</u>	<u>290,602</u>

12 Deferred income

	2024 £	2023 £
Other deferred income	-	283,602
	<u>-</u>	<u>283,602</u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	-	283,602
	<u>-</u>	<u>283,602</u>
Movements in the year:		
Deferred income at 1 April 2023	283,602	354,891
Released from previous periods	(283,602)	(354,891)
Resources deferred in the year	-	283,602
	<u>-</u>	<u>283,602</u>
Deferred income at 31 March 2024	-	283,602
	<u>-</u>	<u>283,602</u>

Deferred Income relates to grant income and is deferred to the extent that it relates to future periods.

DIGNITY ALLIANCE INTERNATIONAL

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

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
Capacity Building of Grassroot NGOs and CBOs	306,603	311,471	(280,035)	(7,280)	330,759
Safe Migration and Social Security Facilitation	(230,583)	3,996,098	(1,930,742)	(50,000)	1,784,773
	<u>76,020</u>	<u>4,307,569</u>	<u>(2,210,777)</u>	<u>(57,280)</u>	<u>2,115,532</u>

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2023 £
Capacity Building of Grassroot NGOs and CBOs	391,794	717,266	(823,024)	20,567	306,603
Safe Migration and Social Security Facilitation	300,180	472,585	(1,016,900)	13,552	(230,583)
	<u>691,974</u>	<u>1,189,851</u>	<u>1,839,924</u>	<u>34,119</u>	<u>76,020</u>

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

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 March 2024:			
Current assets/(liabilities)	-	2,115,532	2,115,532
	-	2,115,532	2,115,532
	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
At 31 March 2023:			
Current assets/(liabilities)	76,020	-	76,020
	76,020	-	76,020

There were no disclosable related party transactions during the year (2023 - none), other than detailed in note 7.

DIGNITY ALLIANCE INTERNATIONAL

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

16	Cash generated from operations	2024 £	2023 £
	Surplus/(deficit) for the year	2,096,792	(650,073)
	Adjustments for:		
	Foreign exchange differences	(57,280)	34,119
	Movements in working capital:		
	(Increase) in debtors	(16,276)	-
	Increase/(decrease) in creditors	620	(156,865)
	(Decrease) in deferred income	(283,602)	(71,289)
	Cash generated from/(absorbed by) operations	<u>1,740,254</u>	<u>(844,108)</u>

17 Analysis of changes in net funds

The charity had no material debt during the year.

Accounts

DIGNITY ALLIANCE INTERNATIONAL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

DIGNITY ALLIANCE INTERNATIONAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Coen Kompier Julian Parr Katherine Williams Sambhawana Tiwari-Aiyar H Mundol	(Appointed 23 June 2022)
Charity number	1178186	
Principal address	23-24 Great James Street London WC1N 3ES	
Auditor	F J Wilde FCCA MBA DChA Warner Wilde 4 Marigold Drive Bisley Surrey GU24 9SF	
Bankers	Barclays Bank Plc Leicester Leicestershire LE87 2BB	

DIGNITY ALLIANCE INTERNATIONAL

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Balance sheet	11
Statement of cash flows	12
Notes to the financial statements	13 - 20

DIGNITY ALLIANCE INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 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 charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are

1. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Main activities

2. Provision of financial support to charities and not for profit organisations whose objectives are to eliminate such discrimination and promote human development. Dignity Alliance International (DAI) will provide funding support to grass-root level civil society organizations and community based groups for strengthening their work on Safe migration, Prevention of Violence against Women and Children and Building Resilience of Grassroots Organizations. DAI will carry out evidence-based research and studies on human rights violation, efforts and funding landscape . DAI will develop networking and collaboration with individuals, organizations and donors at international level for strengthening the efforts to secure human rights in India and South Asia region.
3. Empowering women and girls from most excluded communities to access their rights and promote organisations enabling such empowerment. DAI selects non profit organizations from socially excluded communities and provides them support to expand their work
 - a. Promote access to justice and eradicate gender-based violence and forced labour practices.
 - a. The promotion of effective and pro-poor legal aid initiatives.
4. Campaigns to engage men and boys at community level through multimedia, street plays, debate and discussions, awareness camps, development and distribution of awareness materials for prevention of violence.

There is a comprehensive policy on grant making and the steps/ procedures required to ensure due diligence is taken.

All DAI income currently comes from grants. There is no opportunity for unrestricted funds to be invested in a portfolio of assets.

The trustees provide their time, support and advice on a voluntary basis.

DIGNITY ALLIANCE INTERNATIONAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Board meetings: DAI held four Board meetings during the last one year to review the progress, grants, annual program and finance reports, preparation of annual action plans and budgets, etc.

Website and material development: DAI developed and revamped its website this year with relevant information on its vision, and adding profiles of Trustees, along with recruitment being a part of the page inviting relevant applications.

Grant-making for CSOs: DAI made a grant to a total of 11 Community- based organization from India. With this support, CBOs have conducted various activities including capacity building, Migrant resilience Collaborative (MRC), Prevention of Violence against Women and Children and organization development in lines with their annual goals.

Grants for MRC in India:

Due to the pandemic, DAI identified partners in India who can provide relief to the migrant population affected due to COVID-19. This relief included provision of linking the migrants with Social entitlement schemes, and identifying the need for supportive care. During this year, we have continued to provide support to such organization which was started during the pandemic. Following organizations were identified and funded for MRC Programme during the year:

1. Jan Sahas Foundation
2. Yuva Vikas Mandal
3. Grameen Swavlambam Samiti
4. Jan Sahas Social Empowerment Society
5. Gram Vikas Yuva Trust
6. Institute for Development of Youth, Women and Child
7. Nirman
8. Nari-o-sishu Kalyan kendra
9. Samaan Society
10. Mahila Mukti Sansthan
11. Jan Sahas Social Development Society

DIGNITY ALLIANCE INTERNATIONAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The charity received grants of £1,192,851 (after adjusting for deferred income). Expenditure for the year was £1,842,924, which included grants of £1,794,545. The overall result for the year was £615,954 deficit. At the balance sheet date, total reserves (all restricted) were £76,020.

It should be noted that we have spent funds for the Oak project; however, we have not received the funds as at the date of the financial statements resulting in a deficit in this fund. As the charity has funds from other donors with overlapping objectives, we consider it acceptable for the temporary deficit to be covered by the funds from other donors. This is in lieu of the expected funding as per the grant agreement with the Oak Foundation being received, which will clear the current shortfall.

The charity's principal sources of funds are from Corporates and Foundations having offices in the UK.

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

Structure, governance and management

The charity is a Foundation Charitable Incorporated Organisation

The trustees who served during the year and up to the date of signature of the financial statements were:

Coen Kompier

Julian Parr

Katherine Williams

Sambhawana Tiwari-Aiyar

H Mundol

(Appointed 23 June 2022)

Suitable profiles are solicited and are invited for a discussion by the existing Trustees, and are invited to join the Board once found satisfactory and that the existing Trustees have a collective agreement on the on-boarding decision.

Onboarding process: DAI is putting in place an on-boarding plan for the incoming Trustees, that outlines the organization's vision and its objectives.

Length of Appointment: Every Trustee will be appointed for a term of three years. After this time, they may remain in post for a further three years, with a maximum term of nine years, after which they must stand down. The role of Chair is subject to the same term of office.

Commitment from the Trustees: On joining the Board of DAI, all trustees make a commitment to the Charitable Incorporated Organisation objectives and to the DAI Strategy. Trustees will demonstrate and possess:

- Informed, in-depth understanding of what is required if charitable grants are to have effective impact
- Interpersonal skills, integrity and calibre to inspire confidence among different stakeholders including partners, funders, the Trustees, and staff of DAI
- An informed understanding of social change through collective, grass roots and survivor-led movements.

DIGNITY ALLIANCE INTERNATIONAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Attendance at Board meetings: Trustees are expected to attend three Board meetings a year. Attendance in person is required to attend at least two meetings in any year with the third being linked remotely.

- Trustees are to ensure they are fully prepared by reading the papers provided.
- From time to time, Trustees are required to participate in specific aspects of DA's activities through membership of one or more strategic sub-groups or committees, e.g. Financial Strategy, Grants Panels, Communications or a specific project committee.
- Trustees should not be absent from two consecutive Board meetings, except in exceptional circumstances

Auditor

In accordance with the company's articles, a resolution proposing that F J Wilde FCCA MBA DChA be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



.....
Sambhawana Tiwari-Aiyar

Trustee

Date: 26 January 2024

DIGNITY ALLIANCE INTERNATIONAL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 incoming resources and application of resources 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 the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DIGNITY ALLIANCE INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF DIGNITY ALLIANCE INTERNATIONAL

Opinion

We have audited the financial statements of Dignity Alliance International (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

DIGNITY ALLIANCE INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DIGNITY ALLIANCE INTERNATIONAL

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

DIGNITY ALLIANCE INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DIGNITY ALLIANCE INTERNATIONAL

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- testing controls with walk through procedures and substantive transaction testing;
- To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining any accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC and relevant regulators such as the Charity Commission

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

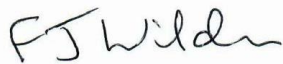
This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DIGNITY ALLIANCE INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DIGNITY ALLIANCE INTERNATIONAL



F J Wilde FCCA MBA DChA
Senior Statutory Auditor

26 January 2024

For and on behalf of Warner Wilde, Chartered Certified Accountants
Statutory Auditor

Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

F J Wilde FCCA MBA DChA is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

DIGNITY ALLIANCE INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Restricted funds 2022 £
<u>Income from:</u>					
Donations and legacies	3	3,000	1,189,851	1,192,851	1,517,819
<u>Expenditure on:</u>					
Charitable activities	4	3,000	1,839,924	1,842,924	898,651
Net income/(expenditure) for the year/ Net incoming/(outgoing) resources		-	(650,073)	(650,073)	619,168
<u>Other recognised gains and losses</u>					
Other gains or losses	8	-	34,119	34,119	14,881
Net movement in funds		-	(615,954)	(615,954)	634,049
Fund balances at 1 April 2022		-	691,974	691,974	57,925
Fund balances at 31 March 2023		-	76,020	76,020	691,974

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

All income and expenditure derive from continuing activities.

DIGNITY ALLIANCE INTERNATIONAL

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		366,622		1,210,730	
Creditors: amounts falling due within one year	9	<u>(290,602)</u>		<u>(477,108)</u>	
Net current assets			76,020		733,622
Creditors: amounts falling due after more than one year	10		-		(41,648)
Net assets			<u>76,020</u>		<u>691,974</u>
Income funds					
Restricted funds	12		76,020		691,974
Unrestricted funds			-		-
			<u>76,020</u>		<u>691,974</u>

The financial statements were approved by the Trustees on 26.01.2024



.....
Sambhawana Tiwari-Aiyar
Trustee

DIGNITY ALLIANCE INTERNATIONAL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	15	(844,108)		768,033	
Net cash used in investing activities		-		-	
Net cash used in financing activities		-		-	
Net (decrease)/increase in cash and cash equivalents		(844,108)		768,033	
Cash and cash equivalents at beginning of year		1,210,730		442,697	
Cash and cash equivalents at end of year		366,622		1,210,730	

DIGNITY ALLIANCE INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Dignity Alliance International is a Charitable Incorporated Organisation, registered 1 May 2018.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

DIGNITY ALLIANCE INTERNATIONAL

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

1 Accounting policies

(Continued)

1.5 Expenditure

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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

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

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

Derecognition of financial liabilities

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

1.7 Employee benefits

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

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

DIGNITY ALLIANCE INTERNATIONAL

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Restricted funds
	2023 £	2023 £	2023 £	2022 £
Grants Receivable	3,000	1,473,453	1,476,453	1,872,710
Less: deferred income	-	(283,602)	(283,602)	(354,891)
	<u>3,000</u>	<u>1,189,851</u>	<u>1,192,851</u>	<u>1,517,819</u>
Grants receivable for core activities				
Main grant - Open Society Foundation	-	816,946	816,946	901,875
Laudes Foundation	-	374,322	374,322	681,256
Oak Foundation	-	48,263	48,263	289,579
Other	3,000	233,922	236,922	-
	<u>3,000</u>	<u>1,473,453</u>	<u>1,476,453</u>	<u>1,872,710</u>

DIGNITY ALLIANCE INTERNATIONAL

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

4 Charitable activities

	2023 £	2022 £
Consultants costs	39,893	-
Co-ordinator	-	803
Bank charges	704	517
	<u>40,597</u>	<u>1,320</u>
Grant funding of activities (see note 5)	1,794,545	890,223
Share of governance costs (see note 6)	7,782	7,108
	<u>1,842,924</u>	<u>898,651</u>
Analysis by fund		
Unrestricted funds	3,000	-
Restricted funds	1,839,924	898,651
	<u>1,842,924</u>	<u>898,651</u>

5 Grants payable

	2023 £	2022 £
Grants to institutions:		
Jan Sahas Foundation	1,215,831	365,219
Yuva Vikas Mandal	96,380	81,137
Grameen Swavlambam Samiti	35,653	54,423
Jan Sahas Social Empowerment Society	193,332	198,205
Gram Vikas Yuva Trust	39,860	40,157
Institute for Development of Youth, Women and Child	35,679	20,055
Nirman	63,665	21,962
Nari-o-sishu Kalyan kendra	62,119	40,153
Samaan Society	28,958	2,465
Renew Bhutan - Renew Bhutan	-	10,731
Womens Development Centre	-	10,800
WHR Asia Foundation - Nepal	-	10,731
MMS	23,068	23,265
Nagorik Uddyog	-	10,920
	<u>1,794,545</u>	<u>890,223</u>

DIGNITY ALLIANCE INTERNATIONAL

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

6 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Auditor's fees	-	7,638	7,638	-	7,000	7,000
Trustees meeting and other expenses	-	144	144	-	108	108
	-	7,782	7,782	-	7,108	7,108
Analysed between Charitable activities	-	7,782	7,782	-	7,108	7,108

Governance costs includes payments to the auditor of £7,000 (2022- £6,600) for audit fees.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Other gains or losses

	Restricted funds 2023 £	Restricted funds 2022 £
Foreign exchange gains	(34,119)	(14,881)

9 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	11	283,602	313,243
Accruals		7,000	163,865
		290,602	477,108

10 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Deferred income	11	-	41,648

DIGNITY ALLIANCE INTERNATIONAL

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

11 Deferred income

	2023 £	2022 £
Other deferred income	283,602	354,891
Deferred income is included in the financial statements as follows:		
	2023 £	2022 £
Deferred income is included within:		
Current liabilities	283,602	313,243
Non-current liabilities	-	41,648
	283,602	354,891
Movements in the year:		
Deferred income at 1 April 2022	354,891	454,635
Released from previous periods	(354,891)	(454,635)
Resources deferred in the year	283,602	354,891
Deferred income at 31 March 2023	283,602	354,891

Deferred Income relates to grant income and is deferred to the extent that it relates to future periods.

DIGNITY ALLIANCE INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Restricted funds

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

	Movement in funds				Movement in funds				
	Balance at 1 April 2021	Incoming resources	Resources expended	Foreign Exchange gains and losses	Balance at 1 April 2022	Incoming resources	Resources expended	Foreign Exchange gains and losses	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
Main grant - Open Society Foundation	57,925	595,246	(227,996)	6,365	391,794	543,344	(823,024)	15,580	127,694
Laudes Foundation	-	554,342	(502,006)	5,930	52,335	374,322	(404,685)	10,734	32,706
Oak Foundation	-	241,316	(41,734)	2,586	247,845	48,263	(612,215)	1,384	(314,723)
God My Silent Partner	-	-	-	-	-	50,000	-	1,434	51,434
Porticus	-	-	-	-	-	173,922	-	4,987	178,909
	<u>57,925</u>	<u>1,390,904</u>	<u>(771,736)</u>	<u>14,881</u>	<u>691,974</u>	<u>1,189,851</u>	<u>(1,839,924)</u>	<u>34,119</u>	<u>76,020</u>

Main grant - Open Society Foundation

To empower civil society to strengthen the human rights movement, particularly with respect to marginalised and socially excluded communities, in South Asia.

Laudes Foundation

Funding for the Migrant Resilience Collaborative project.

Oak Foundation

Funding for the Migrant Resilience Collaborative project.

DIGNITY ALLIANCE INTERNATIONAL

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

13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Restricted funds 2022 £
Fund balances at 31 March 2023 are represented by:				
Current assets/(liabilities)	76,020	-	76,020	691,974
	<u>76,020</u>	<u>-</u>	<u>76,020</u>	<u>691,974</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none), other than detailed in note 7.

15 Cash generated from operations

	2023 £	2022 £
(Deficit)/surplus for the year	(650,073)	619,168
Adjustments for:		
Foreign exchange differences	34,119	14,881
Movements in working capital:		
(Increase)/decrease in debtors	-	78,232
(Decrease)/increase in creditors	(156,865)	155,496
(Decrease) in deferred income	(71,289)	(99,744)
Cash (absorbed by)/generated from operations	<u>(844,108)</u>	<u>768,033</u>

16 Analysis of changes in net funds

The charity had no debt during the year.

Accounts

Charity registration number 1178186

DIGNITY ALLIANCE INTERNATIONAL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

DIGNITY ALLIANCE INTERNATIONAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Coen Kompier Julian Parr Katherine Williams Sambhawana Tiwari-Aiyar Hisham Mundol	(Appointed 26 July 2021) (Appointed 26 July 2021) (Appointed 8 th February 2022)
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Charity number	1178186
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Principal address	23-24 Great James Street London WC1N 3ES
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Auditor	F J Wilde FCCA MBA DChA Warner Wilde 4 Marigold Drive Bisley Surrey GU24 9SF
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Bankers	Barclays Bank Plc Leicester Leicestershire LE87 2BB
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DIGNITY ALLIANCE INTERNATIONAL

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DIGNITY ALLIANCE INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are

1. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community.
2. To promote human rights (as set out in the universal declaration of human rights and subsequent united nations conventions and declarations) throughout the world by all or any of the following means:
 - monitoring abuses of human rights;
 - obtaining redress for the victims of human rights abuse;
 - relieving need among the victims of human rights abuse;
 - research into human rights issues;
 - providing technical advice to government and others on human rights matters;
 - contributing to the sound administration of human rights law;
 - commenting on proposed human rights legislation;
 - raising awareness of human rights issues;
 - promoting public support for human rights;
 - promoting respect for human rights among individuals and corporations;
 - international advocacy of human rights;
 - eliminating infringements of human rights.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Main activities

- a. Provision of financial support to charities and not for profit organisations whose objectives are to eliminate such discrimination and promote human development. Dignity Alliance International (DAI) will provide funding support to grass-root level civil society organizations and community based groups for strengthening their work on human rights. DAI will carry out evidence-based research and studies on human rights violation, efforts and funding situation. DAI will develop networking and collaboration with individuals, organizations and donors at international level for strengthening human rights work in India and South Asia region.
- b. Empowering women and girls from most excluded communities to access their rights and promote organisations enabling such empowerment. DAI would select individual activists or human rights defenders from socially excluded communities and provide them fellowship support to expand their work
- c. Promote access to justice and eradicate gender-based violence and slavery.
- d. The promotion of effective and pro-poor legal aid initiatives.
- e. The provision of support to Community Based Organizations to run a resource centre for lawyers, human rights defenders and excluded communities to provide information and knowledge support.
- f. Campaigns to engage men and boys at community level through multimedia, street plays, debate and discussions, awareness camps, development and distribution of awareness materials for prevention of violence.

DIGNITY ALLIANCE INTERNATIONAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

There is a comprehensive policy on grant making and the steps/ procedures required to ensure due diligence is taken.

All DAI income currently comes from grants. There is no opportunity for unrestricted funds to be invested in a portfolio of assets.

The trustees provide their time, support and advice on a voluntary basis.

Achievements and performance

Board meetings: DAI held four Board meetings during the last one year to review the progress, grants, annual program and finance reports, preparation of annual action plans and budgets, etc.

Website and material development: DAI developed and revamped its website this year with relevant information on its vision, and adding profiles of Trustees, along with recruitment being a part of the page inviting relevant applications.

Recruitment of Charity Coordinator: A Charity Coordinator was appointed during the year to manage the charity's affairs on a day-to-day basis, including organising and managing trustee meetings, liaising with donors and funding partners.

Grant-making for CSOs: DAI made a grant to a total of 14 Community- based organization including 10 CBOs from India and one each in Nepal, Bhutan, Bangladesh and Sri Lanka. With this support, CBOs have conducted various activities including capacity building, Migrant resilience Collaborative (MRC), Prevention of Violence against Women and Children and organization development in lines with their annual goals.

Grants for MRC in India:

During the year, due to the pandemic, DAI identified partners in India who can provide relief to the migrant population affected due to COVID-19. This relief included provision of linking the migrants with Social entitlement schemes, and identifying the need for supportive care. Following organizations were identified and funded for MRC Programme during the year:

1. Jan Sahas Foundation
2. Yuva Vikas Mandal
3. Grameen Swavlambam Samiti
4. Jan Sahas Social Empowerment Society
5. Gram Vikas Yuva Trust
6. Institute for Development of Youth, Women and Child
7. Nirman
8. Nari-o-sishu Kalyan kendra
9. Samaan Society
10. Mahila Mukti Sansthan

DIGNITY ALLIANCE INTERNATIONAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The charity received grants of £1,517,819 (after adjusting for deferred income). Expenditure for the year was £898,651, which included grants of £890,223 (after adjusting for grant prepayments). The overall result for the year was £634,049 surplus. At the balance sheet date, total reserves (all restricted) were £691,974.

The charity's principal sources of funds are from Corporates and Foundations having offices in the UK.

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

Structure, governance and management

The charity is a Foundation Charitable Incorporated Organisation

The trustees who served during the year and up to the date of signature of the financial statements were:

Coen Kompier

Julian Parr

Rupal Mistry

(Resigned 15 August 2021)

Ashif Shaikh

(Resigned 15 August 2021)

Ajay Mehta

(Resigned 23 June 2022)

Katherine Williams

(Appointed 26 July 2021)

Sambhawana Tiwari-Aiyar

(Appointed 26 July 2021)

Hisham Mundol

(Appointed 8th February, 2022)

Suitable profiles are solicited and are invited for a discussion by the existing Trustees, and are invited to join the Board once found satisfactory and that the existing Trustees have a collective agreement on the on-boarding decision.

Onboarding process: DAI is putting in place an on-boarding plan for the incoming Trustees, that outlines the organization's vision and its objectives.

Length of Appointment: Every Trustee will be appointed for a term of three years. After this time, they may remain in post for a further three years, with a maximum term of nine years, after which they must stand down. The role of Chair is subject to the same term of office.

Commitment from the Trustees: On joining the Board of DAI, all trustees make a commitment to the Charitable Incorporated Organisation objectives and to the DAI Strategy. Trustees will demonstrate and possess:

- Informed, in-depth understanding of what is required if charitable grants are to have effective impact
- Interpersonal skills, integrity and calibre to inspire confidence among different stakeholders including partners, funders, the Trustees, and staff of DAI
- An informed understanding of social change through collective, grass roots and survivor-led movements.

DIGNITY ALLIANCE INTERNATIONAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Attendance at Board meetings: Trustees are expected to attend three Board meetings a year. Attendance in person is required to attend at least two meetings in any year with the third being linked remotely.

- Trustees are to ensure they are fully prepared by reading the papers provided.
- From time to time, Trustees are required to participate in specific aspects of DAI's activities through membership of one or more strategic sub-groups or committees, e.g. Financial Strategy, Grants Panels, Communications or a specific project committee.
- Trustees should not be absent from two consecutive Board meetings, except in exceptional circumstances.

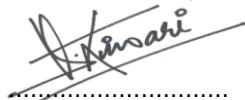
Auditor

In accordance with the company's articles, a resolution proposing that F J Wilde FCCA MBA DChA be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



.....
Sambhawana Tiwari-Aiyar

Trustee

Date: **30 December 2022**
.....

DIGNITY ALLIANCE INTERNATIONAL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 incoming resources and application of resources 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 the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DIGNITY ALLIANCE INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF DIGNITY ALLIANCE INTERNATIONAL

Opinion

We have audited the financial statements of Dignity Alliance International (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

DIGNITY ALLIANCE INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DIGNITY ALLIANCE INTERNATIONAL

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

DIGNITY ALLIANCE INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DIGNITY ALLIANCE INTERNATIONAL

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- testing controls with walk through procedures and substantive transaction testing;
- To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining any accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC and relevant regulators such as the Charity Commission

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DIGNITY ALLIANCE INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF DIGNITY ALLIANCE INTERNATIONAL



F J Wilde FCCA MBA DChA
Senior Statutory Auditor

3 January 2023

For and on behalf of Warner Wilde, Chartered Certified Accountants
Statutory Auditor

Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

F J Wilde FCCA MBA DChA is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

DIGNITY ALLIANCE INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Restricted funds 2022 £	Restricted funds 2021 £
<u>Income from:</u>			
Donations and legacies	3	1,517,819	263,504
<u>Expenditure on:</u>			
Charitable activities	4	898,651	279,683
Net income/(expenditure) for the year/ Net incoming/(outgoing) resources		619,168	(16,179)
Other recognised gains and losses			
Other gains or losses	8	14,881	-
Net movement in funds		634,049	(16,179)
Fund balances at 1 April 2021		57,925	74,104
Fund balances at 31 March 2022		691,974	57,925

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

All income and expenditure derive from continuing activities.

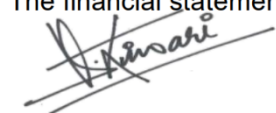
DIGNITY ALLIANCE INTERNATIONAL

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	9	-		78,232	
Cash at bank and in hand		1,210,730		442,697	
		<u>1,210,730</u>		<u>520,929</u>	
Creditors: amounts falling due within one year	10	(477,108)		(463,004)	
Net current assets			733,622		57,925
Creditors: amounts falling due after more than one year	11	(41,648)			-
Net assets			<u>691,974</u>		<u>57,925</u>
Income funds					
Restricted funds	13	691,974		57,925	
Unrestricted funds		-		-	
		<u>691,974</u>		<u>57,925</u>	

The financial statements were approved by the Trustees on 30 December 2022.....



.....
Sambhawana Tiwari-Aiyar
Trustee

DIGNITY ALLIANCE INTERNATIONAL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	16	768,033		329,647	
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents		768,033		329,647	
Cash and cash equivalents at beginning of year		442,697		113,050	
Cash and cash equivalents at end of year		1,210,730		442,697	

DIGNITY ALLIANCE INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Dignity Alliance International is a Charitable Incorporated Organisation, registered 1 May 2018.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

DIGNITY ALLIANCE INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

The charity 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 charity's balance sheet when the charity 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 and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

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

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

Derecognition of financial liabilities

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

DIGNITY ALLIANCE INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.8 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Restricted funds	Restricted funds
	2022	2021
	£	£
Grants Receivable	1,872,710	670,901
Less: deferred income	(354,891)	(407,397)
	<u>1,517,819</u>	<u>263,504</u>
Grants receivable for core activities		
Main grant - Open Society Foundation	901,875	670,901
Laudes Foundation	681,256	-
Oak Foundation	289,579	-
	<u>1,872,710</u>	<u>670,901</u>

DIGNITY ALLIANCE INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	2022 £	2021 £
Consultants costs	-	3,262
Co-ordinator	803	2,636
Bank charges	517	198
	<u>1,320</u>	<u>6,096</u>
Grant funding of activities (see note 5)	890,223	265,706
Share of governance costs (see note 6)	7,108	7,881
	<u>898,651</u>	<u>279,683</u>

5 Grants payable

	2022 £	2021 £
Grants to institutions:		
Jan Salas Foundation	365,219	175,251
Yuva Vikas Mandal	81,137	13,544
Global Development Incubators	-	76,911
Grameen Swavlambam Samiti	54,423	-
Jan Sahas Social Empowerment Society	198,205	-
Gram Vikas Yuva Trust	40,157	-
Institute for Development of Youth, Women and Child	20,055	-
Nirman	21,962	-
Nari-o-sishu Kalyan kendra	40,153	-
Samaan Society	2,465	-
Renew Bhutan - Renew Bhutan	10,731	-
Womens Development Centre	10,800	-
WHR Asia Foundation - Nepal	10,731	-
MMS	23,265	-
Nagorik Uddyog	10,920	-
	<u>890,223</u>	<u>265,706</u>

DIGNITY ALLIANCE INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Auditor's fees	-	7,000	7,000	-	6,600	6,600
Trustees meeting and other expenses	-	108	108	-	1,281	1,281
	<u>-</u>	<u>7,108</u>	<u>7,108</u>	<u>-</u>	<u>7,881</u>	<u>7,881</u>
Analysed between Charitable activities	-	7,108	7,108	-	7,881	7,881
	<u>-</u>	<u>7,108</u>	<u>7,108</u>	<u>-</u>	<u>7,881</u>	<u>7,881</u>

Governance costs includes payments to the auditor of £7,000 (2021- £6,600) for audit fees.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Zero trustees (2021: 1) received reimbursement of travel and other expenses (2021: £1,281).

8 Other gains or losses

	Restricted funds	Total
	2022 £	2021 £
Foreign exchange gains	(14,881)	-
	<u>(14,881)</u>	<u>-</u>

9 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Prepayments and accrued income	-	78,232
	<u>-</u>	<u>78,232</u>

DIGNITY ALLIANCE INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Deferred income	12	313,243	454,635
Trade creditors		-	6,046
Accruals		163,865	2,323
		<u>477,108</u>	<u>463,004</u>

11 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Deferred income	12	<u>41,648</u>	<u>-</u>

12 Deferred income

	2022 £	2021 £
Other deferred income	<u>354,891</u>	<u>454,635</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	313,243	454,635
Non-current liabilities	<u>41,648</u>	<u>-</u>
	<u>354,891</u>	<u>454,635</u>
Movements in the year:		
Deferred income at 1 April 2021	454,635	47,238
Released from previous periods	(454,635)	(47,238)
Resources deferred in the year	<u>354,891</u>	<u>454,635</u>
Deferred income at 31 March 2022	<u>354,891</u>	<u>454,635</u>

Deferred Income relates to grant income and is deferred to the extent that it relates to future periods.

DIGNITY ALLIANCE INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Restricted funds

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

	Movement in funds			Movement in funds				Balance at 31 March 2022
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Revaluations, gains and losses	
	£	£	£	£	£	£	£	£
Main grant - Open Society Foundation	74,104	263,504	(279,683)	57,925	595,246	(227,996)	6,365	431,540
Laudes Foundation	-	-	-	-	554,342	(502,006)	5,930	58,266
Oak Foundation	-	-	-	-	241,316	(41,734)	2,586	202,168
	<u>74,104</u>	<u>263,504</u>	<u>(279,683)</u>	<u>57,925</u>	<u>1,390,904</u>	<u>(771,736)</u>	<u>14,881</u>	<u>691,974</u>

Main grant - Open Society Foundation

To empower civil society to strengthen the human rights movement, particularly with respect to marginalised and socially excluded communities, in South Asia.

Laudes Foundation

Funding for the Migrant Resilience Collaborative project.

Oak Foundation

Funding for the Migrant Resilience Collaborative project.

DIGNITY ALLIANCE INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

14 Analysis of net assets between funds

	Restricted funds 2022 £	Restricted funds 2021 £
Fund balances at 31 March 2022 are represented by:		
Current assets/(liabilities)	691,974	57,925
	<u>691,974</u>	<u>57,925</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none), other than detailed in note 7.

16 Cash generated from operations

	2022 £	2021 £
Surplus/(deficit) for the year	619,168	(16,179)
Adjustments for:		
Foreign exchange differences	14,881	-
Movements in working capital:		
Decrease/(increase) in debtors	78,232	(63,194)
Increase in creditors	155,496	1,623
(Decrease)/increase in deferred income	(99,744)	407,397
Cash generated from operations	<u><u>768,033</u></u>	<u><u>329,647</u></u>

17 Analysis of changes in net funds

The charity had no debt during the year.

Accounts

DIGNITY ALLIANCE INTERNATIONAL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

DIGNITY ALLIANCE INTERNATIONAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Coen Kompier	
	Julian Parr	
	Ajay Mehta	(Appointed 22 June 2020)
	Katherine Williams	(Appointed 26 July 2021)
	Sambhawana Tiwari-Aiyar	(Appointed 26 July 2021)
Charity number	1178186	
Principal address	23-24 Great James Street London WC1N 3ES	
Auditor	F J Wilde FCCA MBA DChA Warner Wilde 4 Marigold Drive Bisley Surrey GU24 9SF	
Bankers	Barclays Bank Plc Leicester Leicestershire LE87 2BB	

DIGNITY ALLIANCE INTERNATIONAL

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Independent auditor's report	5 - 7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 16

DIGNITY ALLIANCE INTERNATIONAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are

1. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community.

2. To promote human rights (as set out in the universal declaration of human rights and subsequent united nations conventions and declarations) throughout the world by all or any of the following means:

- monitoring abuses of human rights;
- obtaining redress for the victims of human rights abuse;
- relieving need among the victims of human rights abuse;
- research into human rights issues;
- providing technical advice to government and others on human rights matters;
- contributing to the sound administration of human rights law;
- commenting on proposed human rights legislation;
- raising awareness of human rights issues;
- promoting public support for human rights;
- promoting respect for human rights among individuals and corporations;
- international advocacy of human rights;
- eliminating infringements of human rights.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Main activities

a) Provision of financial support to charities and not for profit organisations whose objectives are to eliminate such discrimination and promote human development. Dignity Alliance International (DAI) will provide funding support to grass-root level civil society organizations and community based groups for strengthening their work on human rights. DAI will carry out evidence-based research and studies on human rights violation, efforts and funding situation. DAI will develop networking and collaboration with individuals, organizations and donors at international level for strengthening human rights work in India and South Asia region.

b) Empowering women and girls from most excluded communities to access their rights and promote organisations enabling such empowerment. DAI would select individual activists or human rights defenders from socially excluded communities and provide them fellowship support to expand their work

c) Promote access to justice and eradicate gender-based violence and slavery.

d) The promotion of effective and pro-poor legal aid initiatives.

e) The provision of support to Community Based Organizations to run a resource centre for lawyers, human rights defenders and excluded communities to provide information and knowledge support.

f) Campaigns to engage men and boys at community level through multimedia, street plays, debate and discussions, awareness camps, development and distribution of awareness materials for prevention of violence.

DIGNITY ALLIANCE INTERNATIONAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

There is a comprehensive policy on grant making and the steps/ procedures required to ensure due diligence is taken.

All DAI income currently comes from grants. There is no opportunity for unrestricted funds to be invested in a portfolio of assets.

The trustees provide their time, support and advice on a voluntary basis

Achievements and performance

Board meetings: DAI held four Board meetings during the last one year to review the progress, grants, annual program and finance reports, preparation of annual action plans and budgets, etc.

Website and material development: DAI developed and revamped its website this year with relevant information on its vision, and adding profiles of Trustees, along with recruitment being a part of the page inviting relevant applications.

Recruitment of Charity Coordinator: A Charity Coordinator was appointed during the year to manage the charity's affairs on a day-to-day basis, including organising and managing trustee meetings, liaising with donors and funding partners.

Grant-making for CSOs: DAI made a grant to the Jan Salas Foundation. This grant was used to provide support to 10 community-based organizations across India. With this support, CBOs have conducted various activities including capacity building, relief during covid and organization development in lines with their annual goals.

Grants for COVID response in India:

During the most unprecedented time of the year, due to the pandemic, DAI identified partners in India who can provide relief to the population affected due to COVID-19. This relief included provision of food and preventive care support, and identifying the need for supportive care. Following organizations were identified and funded during the year:

1. Jan Sahas Foundation; and
2. Yuva Vikas Mandal

Partnered with Global Development Incubators (GDI) for Migrants Resilience Collaborative, and initially funded under a formal agreement for \$100,000 as a strategic partner for the collaborative.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The charity received grants of £263,504 (after adjusting for deferred income). Expenditure for the year was £279, 683, which included grants of £265,706 (after adjusting for grant prepayments). The overall result for the year was £16,179 deficit. At the balance sheet date, total reserves (all restricted) were £57,925.

The charity's principal sources of funds are from Corporates and Foundations having offices in the UK.

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

DIGNITY ALLIANCE INTERNATIONAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

The charity is a Foundation Charitable Incorporated Organisation

The trustees who served during the year and up to the date of signature of the financial statements were:

Coen Kompier

Julian Parr

Rupal Mistry

(Resigned 15 August 2021)

Ashif Shaikh

(Resigned 15 August 2021)

Ajay Mehta

(Appointed 22 June 2020)

Katherine Williams

(Appointed 26 July 2021)

Sambhawana Tiwari-Aiyar

(Appointed 26 July 2021)

Suitable profiles are solicited and are invited for a discussion by the existing Trustees, and are invited to join the Board once found satisfactory and that the existing Trustees have a collective agreement on the on-boarding decision.

Onboarding process: DAI is putting in place an on-boarding plan for the incoming Trustees, that outlines the organization's vision and its objectives.

Length of Appointment: Every Trustee will be appointed for a term of three years. After this time, they may remain in post for a further three years, with a maximum term of nine years, after which they must stand down. The role of Chair is subject to the same term of office.

Commitment from the Trustees: On joining the Board of DAI, all trustees make a commitment to the Charitable Incorporated Organisation objectives and to the DAI Strategy. Trustees will demonstrate and possess:

- Informed, in-depth understanding of what is required if charitable grants are to have effective impact
- Interpersonal skills, integrity and calibre to inspire confidence among different stakeholders including partners, funders, the Trustees, and staff of DAI
- An informed understanding of social change through collective, grass roots and survivor-led movements.

Attendance at Board meetings: Trustees are expected to attend three Board meetings a year. Attendance in person is required to attend at least two meetings in any year with the third being linked remotely.

- Trustees are to ensure they are fully prepared by reading the papers provided.
- From time to time, Trustees are required to participate in specific aspects of DAI's activities through membership of one or more strategic sub-groups or committees, e.g. Financial Strategy, Grants Panels, Communications or a specific project committee.
- Trustees should not be absent from two consecutive Board meetings, except in exceptional circumstances

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



.....
Ajay Mehta

Trustee

31/01/2022

Dated:

DIGNITY ALLIANCE INTERNATIONAL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 incoming resources and application of resources 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 the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DIGNITY ALLIANCE INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF DIGNITY ALLIANCE INTERNATIONAL

Opinion

We have audited the financial statements of Dignity Alliance International (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

DIGNITY ALLIANCE INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DIGNITY ALLIANCE INTERNATIONAL

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

DIGNITY ALLIANCE INTERNATIONAL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DIGNITY ALLIANCE INTERNATIONAL

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- testing controls with walk through procedures and substantive transaction testing;
- To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining any accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC and relevant regulators such as the Charity Commission

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.



F J Wilde FCCA MBA DChA (Senior Statutory Auditor)
For and on behalf of Warner Wilde Limited
Statutory Auditor

31 January 2022
.....
4 Marigold Drive
Bisley
Surrey
GU24 9SF

F J Wilde FCCA MBA DChA is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

DIGNITY ALLIANCE INTERNATIONAL

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

	Notes	Restricted funds 2021 £	Restricted funds 2020 £
<u>Income from:</u>			
Donations and legacies	3	263,504	113,581
<u>Expenditure on:</u>			
Charitable activities	4	279,683	105,401
Net income/(expenditure) for the year/ Net movement in funds		(16,179)	8,180
Fund balances at 1 April 2020		74,104	65,924
Fund balances at 31 March 2021		<u>57,925</u>	<u>74,104</u>

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

All income and expenditure derive from continuing activities.

DIGNITY ALLIANCE INTERNATIONAL

BALANCE SHEET

AS AT 31 MARCH 2021

		2021		2020	
	Notes	£	£	as restated	£
				£	£
Current assets					
Debtors	9	78,232		15,038	
Cash at bank and in hand		442,697		113,050	
		<u>520,929</u>		<u>128,088</u>	
Creditors: amounts falling due within one year	10	(463,004)		(53,984)	
Net current assets			57,925		74,104
			<u>57,925</u>		<u>74,104</u>
Income funds					
Restricted funds	12		57,925		74,104
Unrestricted funds			-		-
			<u>57,925</u>		<u>74,104</u>

The financial statements were approved by the Trustees on **January 31, 2022**



Ajay Mehta
Trustee

DIGNITY ALLIANCE INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Dignity Alliance International is a Charitable Incorporated Organisation, registered 1 May 2018.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

DIGNITY ALLIANCE INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

1.6 Cash and cash equivalents

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

1.7 Financial instruments

The charity 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 charity's balance sheet when the charity 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 and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

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

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

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

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

DIGNITY ALLIANCE INTERNATIONAL

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

3 Donations and legacies

	Restricted funds	Restricted funds
	2021	2020
	£	£
Grants Receivable	670,901	106,252
Less: deferred income	(407,397)	7,329
	<u>263,504</u>	<u>113,581</u>
Grants receivable for core activities		
Main grant	670,901	106,252
	<u>670,901</u>	<u>106,252</u>

4 Charitable activities

	2021	2020
	£	£
Consultants costs	3,262	16,303
Co-ordinator	2,636	-
Bank charges	198	69
	<u>6,096</u>	<u>16,372</u>
Grant funding of activities (see note 5)	265,706	75,190
Share of governance costs (see note 6)	7,881	13,839
	<u>279,683</u>	<u>105,401</u>

5 Grants payable

	2021	2020
	£	£
Grants to institutions (4 grants):		
Jan Salas Foundation	175,251	75,190
Yuva Vikas Mandal	13,544	-
Global Development Incubators	76,911	-
	<u>265,706</u>	<u>75,190</u>

DIGNITY ALLIANCE INTERNATIONAL

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

6 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Independent Examiners fees	-	6,600	6,600	-	1,100	1,100
Trustees meeting and other expenses	-	1,281	1,281	-	12,739	12,739
	<u>-</u>	<u>7,881</u>	<u>7,881</u>	<u>-</u>	<u>13,839</u>	<u>13,839</u>
Analysed between Charitable activities	-	7,881	7,881	-	13,839	13,839
	<u>-</u>	<u>7,881</u>	<u>7,881</u>	<u>-</u>	<u>13,839</u>	<u>13,839</u>

Governance costs includes payments to the auditors of £6,600 (2020- £1,100 (Independent Examination)) for audit fees.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

One trustee (2020:2) received reimbursement of travel and other expenses of £1,281 (2020: £12,739)

8 Employees

There were no employees during the year.

9 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Prepayments and accrued income	78,232	15,038
	<u>78,232</u>	<u>15,038</u>

DIGNITY ALLIANCE INTERNATIONAL

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

10 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Deferred income	11	454,635	47,238
Trade creditors		6,046	6,746
Accruals and deferred income		2,323	-
		<u>463,004</u>	<u>53,984</u>

Deferred income is included in the accounts as follows:

Brought forward at 1 April 2020	47,238
Amounts deferred	454,635
Amounts released	(47,238)
Carried forward	<u>454,635</u>

11 Deferred income

	2021 £	2020 £
Other deferred income	<u>454,635</u>	<u>47,238</u>

Deferred Income relates to grant income and is deferred to the extent that it relates to future periods.

12 Restricted funds

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

	Movement in funds			Movement in funds			
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Main grant	<u>65,924</u>	<u>113,581</u>	<u>(105,391)</u>	<u>74,104</u>	<u>263,504</u>	<u>(279,683)</u>	<u>57,925</u>

Main grant

To empower civil society to strengthen the human rights movement, particularly with respect to marginalised and socially excluded communities, in South Asia

DIGNITY ALLIANCE INTERNATIONAL

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

13 Analysis of net assets between funds

	Restricted funds 2021 £	Restricted funds 2020 £
Fund balances at 31 March 2021 are represented by:		
Current assets/(liabilities)	57,925	74,114
	<u>57,925</u>	<u>74,114</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2020 - none), other than detailed in note 7.

15 Prior period adjustment

Changes to the balance sheet

	At 31 March 2020		
	As previously reported £	Adjustment £	As restated £
Current assets			
Debtors due within one year	-	15,038	15,038
Creditors due within one year			
Other creditors	-	(6,746)	(6,746)
Deferred income	-	(47,238)	(47,238)
	<u>113,050</u>	<u>(38,946)</u>	<u>74,104</u>
Net assets	113,050	(38,946)	74,104
Capital funds			
Income funds			
Restricted funds	113,050	(38,946)	74,104
Total equity	<u>113,050</u>	<u>(38,946)</u>	<u>74,104</u>

DIGNITY ALLIANCE INTERNATIONAL

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

15 Prior period adjustment

(Continued)

	At 31 March 2020		
	As previously reported	Adjustment	As restated
	£	£	£
Changes to the profit and loss account			
	Period ended 31 March 2020		
	As previously reported	Adjustment	As restated
	£	£	£
Donations and legacies	106,252	7,329	113,581
Charitable activities	113,693	(8,292)	105,401
Net movement in funds	(7,441)	15,621	8,180

The prior period accounts were prepared on a cash basis. They have been restated to an accruals basis.