

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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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.



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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
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	4	279,683	105,401
		<hr/>	<hr/>
Net income/(expenditure) for the year/ Net movement in funds		(16,179)	8,180
Fund balances at 1 April 2020		74,104	65,924
		<hr/>	<hr/>
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			<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.