

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

# DIGNITY ALLIANCE INTERNATIONAL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Coen Kompier Julian Parr Katherine Williams Sambhawana Tiwari-Aiyar Hisham Mundol
<b>Charity number</b>	1178186
<b>Principal address</b>	23-24 Great James Street London WC1N 3ES
<b>Auditor</b>	F J Wilde FCCA MBA DChA Warner Wilde 4 Marigold Drive Bisley Surrey GU24 9SF
<b>Bankers</b>	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 2024*

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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**

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### **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**

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### 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**

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**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.



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Sambhawana Tiwari-Aiyar

**Trustee**

Date: 31st January, 2025

# **DIGNITY ALLIANCE INTERNATIONAL**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2024***

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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

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#### 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

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#### **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

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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.

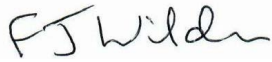
This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

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

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**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 £
<b>Income from:</b>					
Donations and legacies	3	4,307,569	3,000	1,189,851	1,192,851
<b>Total income</b>		4,307,569	3,000	1,189,851	1,192,851
<b>Expenditure on:</b>					
Charitable activities	4	2,210,777	3,000	1,839,924	1,842,924
<b>Total expenditure</b>		2,210,777	3,000	1,839,924	1,842,924
<b>Net income/(expenditure)</b>		2,096,792	-	(650,073)	(650,073)
<b>Other recognised gains and losses:</b>					
Other gains/(losses)	9	(57,280)	-	34,119	34,119
<b>Net movement in funds</b>		2,039,512	-	(615,954)	(615,954)
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2023		76,020	-	691,974	691,974
<b>Fund balances at 31 March 2024</b>		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 £	£
<b>Current assets</b>					
Debtors	10	16,276		-	
Cash at bank and in hand		2,106,876		366,622	
		<u>2,123,152</u>		<u>366,622</u>	
<b>Creditors: amounts falling due within one year</b>	11	(7,620)		(290,602)	
<b>Net current assets</b>			2,115,532		76,020
			<u>2,115,532</u>		<u>76,020</u>
<b>The funds of the charity</b>					
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



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Sambhawana Tiwari-Aiyar  
Trustee

# DIGNITY ALLIANCE INTERNATIONAL

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 MARCH 2024**

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

# DIGNITY ALLIANCE INTERNATIONAL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 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

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### 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
<b>Grants</b>						
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 £
<b>Direct costs</b>		
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
<b>Share of support and governance costs (see note 6)</b>		
Governance	16,076	7,782
	<u>2,210,777</u>	<u>1,842,924</u>
<b>Analysis by fund</b>		
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 £
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Governance costs	16,076	7,782
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#### Analysed between:

Charitable activities	16,076	7,782
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#### Governance costs comprise:

	2024 £	2023 £
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Audit fees	7,620	7,638
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Subscriptions and Membership	150	144
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Accountancy	8,306	-
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	16,076	7,782
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### 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 £
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Prepayments and accrued income	16,276	-
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# 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 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Current assets/(liabilities)	-	2,115,532	2,115,532
	<u>-</u>	<u>2,115,532</u>	<u>2,115,532</u>
	<u>-</u>	<u>2,115,532</u>	<u>2,115,532</u>
	<u>-</u>	<u>2,115,532</u>	<u>2,115,532</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 March 2023:</b>			
Current assets/(liabilities)	76,020	-	76,020
	<u>76,020</u>	<u>-</u>	<u>76,020</u>
	<u>76,020</u>	<u>-</u>	<u>76,020</u>
	<u>76,020</u>	<u>-</u>	<u>76,020</u>

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

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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)
	<b>Cash generated from/(absorbed by) operations</b>	<b>1,740,254</b>	<b>(844,108)</b>

## 17 Analysis of changes in net funds

The charity had no material debt during the year.