

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.



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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.

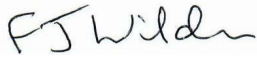
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK 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

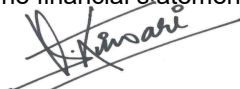
BALANCE SHEET

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)	
		<u>(109,004)</u>		<u>(7,620)</u>	
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>
			<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



 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)
		<hr/>	<hr/>
	Cash generated from operations	1,323,746	1,740,254
		<hr/> <hr/>	<hr/> <hr/>

15 Analysis of changes in net funds

The charity had no material debt during the year.