



# **ADD INTERNATIONAL AUDITED ANNUAL REPORT & ACCOUNTS.**

**31 DECEMBER 2023.**

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ADD International is registered as Action on Disability and Development.

Company Limited by Guarantee.

Registered in England and Wales. Company Number: 2033925.

Charity Commission Number: 294860.

Registered Address: The Old Church School, Butts Hill,  
Frome, Somerset, BA11 1HR, UK.

[info@add.org.uk](mailto:info@add.org.uk)

[www.addinternational.org](http://www.addinternational.org)

# **CONTENTS.**

<b>REFERENCES AND ADMINISTRATIVE DETAILS.....</b>	<b>3</b>
<b>TRUSTEES' REPORT. ....</b>	<b>5</b>
<b>OUR PLANS FOR 2024 AND BEYOND. ....</b>	<b>11</b>
<b>FINANCIAL REVIEW.....</b>	<b>12</b>
<b>STATEMENT OF TRUSTEES' RESPONSIBILITIES. ....</b>	<b>18</b>
<b>INDEPENDENT AUDITOR'S REPORT.....</b>	<b>20</b>
<b>STATEMENT OF FINANCIAL ACTIVITIES YEAR TO 31 DECEMBER 2023. ....</b>	<b>26</b>
<b>BALANCE SHEET AS AT 31 DECEMBER 2023. ....</b>	<b>27</b>
<b>STATEMENT OF CASH FLOWS YEAR TO 31 DECEMBER 2023.....</b>	<b>28</b>
<b>PRINCIPAL ACCOUNTING POLICIES.....</b>	<b>30</b>
<b>NOTES TO THE FINANCIAL STATEMENTS.....</b>	<b>35</b>

## **REFERENCES AND ADMINISTRATIVE DETAILS.**

Charity number: 294860

Company number: 2033925

Registered Office: The Old Church School, Butts Hill, Frome, Somerset, BA11 1HR, UK

## **TRUSTEES.**

The directors of the charitable company are its Trustees for the purpose of charity law.

**The Trustees and officers serving during the year and since the year end were as follows:**

**Deborah Botwood Smith – *Co-Chair***

**Matthew David Jackson – *Co-Chair***

**Adetokunbo Johnson**

**Ken Jones**

**Liz Sayce**

**Phillimon Simwaba**

**Rajuna Singh**

**Richard Mativu**

**Vanthon Srey**

**Louise Catherine James (resigned due to term ending May 2023)**

**Jillian Emma Popkins (resigned due to term ending May 2023)**

**Jane Hatton (resigned due to other commitments Dec 2023)**

## **COMPANY SECRETARY.**

The company secretaries who served during the year and since the year end were as follows:

**Mary Ann Clements, resigned 24 May 2004.**

**Tim Boyes-Watson, from 24 May 2024.**

## **HONARARY PRESIDENT.**

**A K Dube**

## **SENIOR LEADERSHIP TEAM.**

### **CURRENT MEMBERS**

<b>Fredrick Ouko</b>	Co-Chief Executive and Transformation Officer
<b>Mary Ann Clements</b>	Co-Chief Executive and Transformation Officer
<b>Rose Tesha</b>	Director of Africa
<b>Sabina Basi</b>	Director of Funding, Communications & Transformative Partnerships
<b>Shafiqul Islam</b>	Director of Asia
<b>Tim Boyes-Watson</b>	Director of Resources, Systems and Culture

### **BANKERS.**

#### **Lloyds**

City Office  
PO Box 72 Bailey Drive  
Gillingham Kent  
ME8 0LS

#### **NatWest**

4 Market Place  
Frome  
Somerset  
BA11 1AE

### **AUDITORS.**

#### **Godfrey Wilson Ltd**

5<sup>th</sup> Floor, Mariner House  
62 Prince Street  
Bristol  
BS1 4QD

### **SOLICITORS.**

#### **Harris & Harris**

11 Stony Street  
Frome  
BA11 1BU

# **TRUSTEES' REPORT.**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 DECEMBER 2023.**

The Trustees are pleased to present their annual report together with the financial statements of the charitable company for the year ending 31 December 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT.**

ADD was established as an international development agency in 1985, incorporated as a company limited by guarantee on 3 July 1986, and registered as a charitable company on 18 November 1986. ADD is governed by its memorandum and articles of association.

## **HOW TRUSTEES ARE RECRUITED AND APPOINTED.**

ADD's Trustees are recruited internationally to reflect the diversity of its stakeholders and we aim to have approximately 50% disabled people, 50% BIPOC identifying Trustees from the countries where we work and 50% women. Of the 9 Trustees serving at the end of 2023, 7 were disabled people, 5 were Black Indigenous and People of Colour from the countries where we work, 4 were women, and 3 identified as disabled women and 2 of these women were also BIPOC from the countries where we work. Trustees are appointed through an open process. If a specific need for skills cannot be resolved through this process, individuals may be co-opted to the Board. The recruitment process for the appointment of a new Chair or Co-Chairs which we began to plan in 2023 is now underway and should be completed by the end of 2024.

## **POLICIES AND PROCEDURES FOR INDUCTION AND TRAINING OF TRUSTEES.**

The role of Trustees is set out in our newly established Trustees Induction and Information Site which all Trustees are given access to and which has replaced our previous Trustee Manual. All Trustees receive induction with members of ADD staff before taking up their position and are given the opportunity of external training courses in governance. The Board annually reviews its commitments about how to best serve ADD International as an Organisation and shares them with all staff.

In the coming year the focus will continue to be on supporting the organisation:

- to move forward with the implementation of the Strategic Framework that was launched in March 2024;
- to continue our managed transition to a new business model;
- to continue its journey of decolonising its ways of working and shifting power and decision making closer to disabled people in the Majority World;
- to increase its representation of disabled people amongst staff; and
- to develop its work on diversity, equity and inclusion which is now known internally as our Inclusive Cultures workstream.

## **ORGANISATIONAL STRUCTURE AND MANAGEMENT.**

At the end of 2022 the Board reviewed their approach which since early 2021 had been to hold regular full Board meetings six times a year virtually with an Officers' Meeting in the intervening months to deal with urgent business and receive updates on finances, risk and HR issues. In 2023 we made these Board meetings quarterly and agreed to ensure that at least one per annum happened in person. The Board reviewed this when they met in person in May 2024. They agreed to maintain this meeting structure. In addition, whilst the Board no longer has sub-committees, they have agreed to instigate Working Groups to support the Leadership Teams work on specific topics while all decisions are still to be brought to the Officers' Meeting or the full Board for discussion and agreement. This includes agreeing ADD's strategic framework, monitoring progress against plans, and operational and financial targets, monitoring risk and ensuring effective governance, policy and practice. Trustees do have a Focal Point for Safeguarding and an Inclusive Cultures Champion who both attend the Officers Meeting along with the Co-Chairs and Treasurer

In November 2021 as part of that process the Trustees took the decision to introduce a Co-Leadership model whereby the role of Chief Executive is shared by two individuals, one of whom will always be a disabled person with lived experience of the work that we do. The Co-leadership model means two Chief Executives, who are also charged with transformation, are appointed together by the Trustees for the day-to-day operations of the charitable company. To facilitate effective operations, the Chief Executives together have delegated authority, within terms of delegation approved by the Trustees, for Trustees matters including finance, HR, programme implementation, fundraising and performance-related activity. In May 2022 the Trustees confirmed Mary Ann Clements, formerly the interim Chief Executive, to a role as co-leader of ADD alongside Fredrick Ouko who was newly recruited. This operates as a Job Share and both Mary Ann and Fredrick now work four days a week each. In 2023 the Board also took a decision to maintain the co leadership approach to the CEO role for the lifetime of

the new Strategic Framework which we launched in early 2024 and to extend the commitment to co leadership as an approach to the Chair of the organisation as well.

The Trustees regularly review the ADD risk policy and register and assess it to ensure all reasonable steps have been taken to eliminate, minimise or mitigate risk as appropriate. We developed a new risk register this year designed to ensure we stay aware of all the risks as we transition our business model. Trustees ensure that any risks that are taken with the core purpose of the charity in mind.

### **KEY MANAGEMENT PERSONNEL.**

All Trustees give their time freely and no Trustee received remuneration in the year. Expenses are covered in line with UK charity law. Following a restructure announced on 1 December 2022 our SLT now has four members globally in addition to the two Chief Executives. The other members of SLT are the Director of Africa, the Director of Asia, the Director of Funding Communications and Transformative Partnerships and the Director of Resources, Systems and Culture. This structure came into place on 1 April 2023 and replaced the previous SMT, SLT and Country Director roles.

### **PAY POLICY FOR SENIOR STAFF.**

In 2022 we began a thorough review of our pay and benefits for all ADD International staff globally. This review looked again at our pay principles and policy and updated them to include not just market data but also an approach to equity across the organisation. We were supported in this work by Project Fair. As part of this project, in 2023 we introduced a new global pay grading system which all roles have been mapped to and are now determining pay on the basis of that in a transparent way that can be shared with everyone across the organisation. We have set a clear commitment to a more transparent and equitable approach to pay and benefits going forward. This means that where there are differences in salary or benefits between team members in different countries, we will be able to explain the rationale behind them to all staff. Our pay policy allows for cost-of-living increments where funds allow but in the first instance, we deliberately prioritised those staff who the pay scales showed were underpaid in the amendments we made to pay rates in 2023. We have also made a subsequent increment in January 2024. In addition, our scale now includes the pay of both SLT members and our Co-Chief Executives. SLT pay will continue to be reviewed and approved by the Officers of the Board without SLT members being present. The Board will review and approve the remuneration for our Co-CEOs without their presence.

## ABOUT ADD INTERNATIONAL.

### PURPOSE.

ADD International is a participatory grant-maker for disability justice. We support disability justice organisations and activists with funding and leadership skills to build powerful movements for change. We want to see resources flow directly to disability justice activists, so that movements can thrive.

We use our position and our networks to make sure resources and opportunities flow to disability justice movements in Africa and Asia. We focus on disability justice activists who are oppressed in multiple, intersecting ways including, but not limited to, those who are women, young people and those with disabilities that receive less attention and support. We will continue to support them through the challenges caused by climate change in the coming decade.

ADD works with organisations led by people with lived experience of disability and we seek to centre that lived experience in everything we do. We support disability justice organisations and activists with funding and nurture their lived-experience leadership to build powerful movements for change.

**Our Vision** is for a world in which ableism no longer exists, and in which disabled people can access their full rights and experience justice.

**Our Mission** is to resource disability justice activists and organisations, nurture lived-experience leadership, and influence fairness in funding so that disability justice movements thrive.

### STRATEGY

In March 2024 we launched our new strategy, Mtiririko, to outline our new approach to increasing the flow of funding directly to disability justice activists and organisations. The strategy can be found here: [add.org.uk/mrititiko](https://add.org.uk/mrititiko)

In 2023 we launched our first participatory grant-making pilot in Tanzania, in partnership with Bournemouth University. A group of disability justice activists co-designed the fund and decided who should receive funding, and how much. The grantees designed their own approaches and asked for funding for the priorities they identified. There is a write up of this pilot at [add.org.uk/participatory-grant-making-tz/](https://add.org.uk/participatory-grant-making-tz/)



We also used participatory approaches in our support of disabled people affected by the conflict in Sudan. Organisations of persons with disabilities in Sudan joined up to form committees to respond to the crisis. Through participatory grants, we funded their work.

We stand against ableism and racism, and we are transforming our organisation to address the colonial roots of our sector. We are also addressing inequalities within the disability rights movement by supporting disabled women and disabled young people to access funding more fairly.

Our new strategy takes us back to our roots as a disrupter in the sector, supporting the movement for disability justice. Through this change we hope to inspire and influence others away from current failing models of international development and towards a solidarity that aims to heal injustice through the reparative flow of resources, opportunities and support.

## **APPROACH.**

Our five strategic priorities are:

**1. Resource Activism.** We will resource disability justice activism through participatory grant-making.

**2. Nourish Movements.** We will encourage collective solidarity and strength within and between disability justice movements.

**3. Nurture Leaders.** We will invest in Disability Justice Leadership through our Global Disability Leadership Academy.

**4. Influence Change.** We will partner and collaborate to increase the flow of resources to disability justice activists.

**5. Transform ADD.** We will model the change we want to see in the world within our own organisation.

## **WHY WE'RE HERE.**

Disabled people make up 16% of the world's population but still face some of the worst levels of discrimination, injustice, and threat on the planet.

Due to the intersecting systems of oppression that exist in most societies, disabled people are amongst the most marginalised people in the world.

Everywhere in the world disabled girls and women with disabilities experience higher levels of gender-based violence. Disabled women are marginalised in both women's rights movements and disability rights movements.

Young people with disabilities face barriers to fully participating in society. They are often overlooked within human rights organisations and movements, including disability, women's and youth movements.

Disability justice movements in rural areas are often hidden from view; national level disability rights organisations are prioritised. This means that disability justice activists in rural areas often receive no support at all.

Not all disabilities are equally recognised, and resources are not equally available. This means that people with some types of disabilities face additional obstacles even within the disability organising space itself.

Crises such as war and climate change continue to disproportionately impact disabled people.

Disability Justice Activists are powerful agents of change but face significant barriers in accessing what they need in their work for disability justice:

1. Resources and control over them
2. Leadership Development
3. Movement Support.

In response to these challenges, disability justice activists work to push back, protect themselves and each other, and to transform their societies. There is immense power in disability justice activists' own agency for change, especially when they come together for collective action. They do not just have the right to lead their own activism, they have the lived experience and the power to bring transformative change. They have already done so, and this should be recognised, but there is much more they can and want to do. When disability justice activists are trusted with resources, they create lasting change. They have huge leadership potential and disability justice movements, when connected, can be hugely influential.

ADD exists to support and resource these movements.

## **LOOKING BACK AT 2023.**

### **EMBRACING CHANGE AND TRANSFORMATION**

Our work has continued as we worked to review and transform the way in which we work. We have continued to implement a range of programmes in our five focus countries of Bangladesh, Cambodia, Sudan, Uganda and Tanzania and we piloted participatory grant making, initially in Tanzania. Our first successful participatory grant making pilots focused on advocacy projects developed by youth with disabilities in Tanzania and emergency grants to disabled people displaced by conflict in Sudan.

## **OUR PLANS FOR 2024 AND BEYOND.**

In 2021 we consulted disabled people's organisations and activists about how ADD should be changing for the future and responding to their needs more effectively and our Trustees set the course for that change, and we are now implementing several changes in how we do what we do.

In late 2022 we announced an organisational restructure which sought to do three key things:

- Create 'One ADD' and dismantle perceived hierarchies between Country Offices and the UK (latterly known as Global Services);
- Create a staffing structure that is more sustainable and best structured to deliver on our new approach going forward; and
- Policy commitment that at least half of our Senior Leadership Team will have heritage from and be located in the regions where we work.

We now have a leadership team of six, based in four different countries with representation from both of the regions where we work. Many other staff are also located across our regions of work. The new 'One ADD' structure is now fully in place and will help us guide the changes that we are making going forward. We are continuing to embrace the opportunities that virtual collaboration and re-centring how our organisation does business can reflect the ways in which we want to ensure that more power rests with disabled activists and organisations as well as our staff teams in the Global South.

Meanwhile, we continue to manage the many risks inherent in the work we do and the change process we are undertaking including mitigating against the financial and funding challenges that face the organisation. In 2022 we invested in new fundraising staff capacity to help enable us to translate our transformational plans to shift power and resources to the constituents we serve into a reality and now, in 2023, that really began to bear fruit.

Our new strategic framework describes our commitment to transform our approach, becoming a participatory grant maker, developing a leadership academy to serve the disability movement, supporting movement building, influencing others and transforming our own organisation to make this possible. We are clear that more, better and flexible funding needs to flow to disability movements, and we believe ADD has a role to play in enabling that and supporting those movements to thrive. With a transformed approach to doing what we do we hope to continue to diversify our funding base and ensure that as many resources as possible flow to the movements we support.

## **FINANCIAL REVIEW.**

### **INCOME.**

ADD International's total income in 2023 was £2.5m, compared to £2.8m in 2022. This drop of 11% in overall income was anticipated given ADD's new strategy, which involves moving away from restricted projects to more unrestricted funding and participatory grant-making. Unrestricted income grew 41% to £0.9m in 2023, from £0.6m in 2022. Whereas restricted income fell by 26% to £1.6m in 2023, from £2.2m in 2022.

The rise in unrestricted income was primarily due to the receipt of unrestricted grants from the Ford Foundation and Wellspring Philanthropic fund for general operating support. This early backing for our new strategy is crucial to our financial plan and we plan to increase the number and value of such unrestricted grants in 2024. Unrestricted income from regular donations and collections fell by 7% to £0.49m from £0.53m in 2022 due to some natural attrition of donations. We are deeply grateful to our committed supporters for their continuing generosity as this forms the bedrock of our financial health.

### **EXPENDITURE.**

ADD International's total expenditure fell by 9% to £2.6m in 2023, from £2.9m in 2022. The pattern of expenditure mirrored income, with unrestricted expenditure rising and restricted expenditure falling. Unrestricted expenditure rose by 55% to £1.02m from £0.66m in 2022, while restricted expenditure fell by 28% to £1.61m from £2.23m in 2022.

Within this overall fall in expenditure and change in the proportions between unrestricted and restricted, we have been taking deliberate steps to reduce our core running costs and increase grant-making to organisations of people with disabilities as part of our new strategy. We reduced staff costs by 9% following the restructuring changes we announced at the end of 2022. We reduced office running costs by 23% by down-sizing our overseas offices as our restricted programming reduces and through implementing a new accounting system. This

helped drive a 24% reduction in our support costs to £0.55m in 2023, from £0.72m in 2022. Support costs represent 20.8% of total costs in 2023, whereas they were 24.9% in 2022.

As our programme footprint shifted we reduced the cost of field operations by 31% to £0.44m in 2023, from £0.64m in 2022. Meanwhile we increased grants to partners by 30% to £0.24m in 2023, from £0.18m in 2022. This included piloting a small number of grants using our new participatory grant-making approach in Tanzania and in the highly challenging emergency context in Sudan. See Note 6 for further details around the grant-making to partners. The percentage of our funding that we use to make grants to partners is one of the key performance indicators we will be monitoring closely as part of our new strategy.

In 2023, ADD International spent £0.35m on raising funds compared to £0.27m in 2022, which is an increase of 28%. The expenditure on raising funds was therefore 14% of the total income raised of £2.5m in 2023, compared to 9.7% in 2022. This increase in percentage terms was both due to an overall fall in income and because of some new planned expenditure to support significant change in our fund seeking strategy as part of our transformation. We expect this percentage to fall again in coming years as new forms of income grow as a result of our strategy. The specific areas where expenditure increased were investments in our new website and investment in a communications function. The investment in the website will bring future savings as the investment has resulted in lower ongoing hosting and support costs. The investment in a communications function will enable us to share our work more widely and communicate better internally as we transform the organisation.

## **FINANCIAL POSITION.**

In line with ADD's strategy to move away from restricted funding, the restricted fund balance at the end of 2023 reduced to £0.32m, from £0.34m in 2022.

ADD International experienced some cash-flow pressures in early 2023 caused by there being large debtor balances within restricted funds that related to contracts that were ultimately held by the UK's Foreign Commonwealth Development Office (FCDO) that are paid in arrears. However, receipts of funds from other donors mean that cash balances at the end of 2023 are over £0.7m, despite there being £0.18m outstanding in restricted debtors and £0.06 in restricted accrued revenue at that date, which are mostly related to FCDO. Given that the new funding ADD International is receiving from philanthropic donors is paid in advance, cashflow is no longer a key financial risk going into 2024.

The end of year balance of unrestricted funds reduced by nearly £104,732 to £399,443 in general reserves. This unrestricted deficit was in line with reforecast budgets that had been approved by the Board during the year as we shifted our funding strategy.

### **RESERVES POLICY.**

Unrestricted reserves are defined as general funds and are available to enable ADD International to meet its objectives.

ADD's trustees revised the reserves policy in December 2023 and restated their commitment to building reserve funds to ensure the continuity and security of our operations. The policy sets out current needs based on identified risks, priorities for the use of reserves and use of unrestricted funds. The board of trustees committed to reviewing this reserves policy at least once a year.

The trustees committed to holding an unrestricted general reserve, which should, as a minimum, exceed the higher of:

i) the equivalent of 3 months of annual running costs. Running Costs are defined to be the total cost of salaries for all staff, plus the ongoing costs to maintain our operational capacity, such as rental of offices. As at November 2023 these were estimated to be: £391,871

ii) the total estimated costs of shutting down ADD. This includes the redundancy costs of all staff as well as the cost of discharging any commitments, such as the unexpired term of leases on offices. As at November 2023 these were estimated to be: £222,172

The trustees also agreed to set a target level of reserves that is higher than this minimum, which should be the approximate equivalent of 6 months of core annual running costs. Core running costs are defined to be the total cost of salaries for all staff who are not employed only to deliver timebound restricted projects, plus the ongoing costs of maintain our operational capacity, such as rental of offices. As at November 2023 these were estimated to be: £470,812. The Trustees have therefore approved a reserves target of £500,000 in December 2023.

As ADD's unrestricted general reserves were £399,443 as at 31 December 2023, this is above the minimum level of £391,871 identified in the policy and approximately £100,000 below ADD's target level of £500,000.

ADD plans to build unrestricted reserves over coming years as we recognise that the nature and duration of financial commitments that we will be making to disabled people's organisations will change as we become a participatory grant-maker.

## **GOING CONCERN.**

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The Trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The biggest risks to our current ability to operate as a going concern are that we will not be able to build our fundraising pipeline to achieve our new strategy. However, new long-term unrestricted funding arrangements that we have already secured in 2023, give the trustees a high level of confidence that we remain a going concern for the foreseeable future. Therefore, the Trustees concluded that the financial statements for the year ended 31 December 2023 should be prepared on the going concern basis.

## **INVESTMENT POLICY.**

As our cashflow position has now stabilised and is improving, we are investigating placing some of our unrestricted reserves in short-term deposit accounts so as to earn better rates of interest. Based on these investigations, the trustees plan to approve an investment policy in 2024.

## **FINANCIAL PLANS FOR 2024 AND BEYOND.**

The financial plans for 2024 continue to reflect the pivot that is underway from ADD International being an implementer of projects to being a participatory grant-maker. This has already seen us shift in fundraising away from our former focus on highly restricted and pre-programmed grants, to focusing on accessing more flexible funding that we are then able to pass on to disability justice activists through our participatory grant making mechanism. In 2023 we were able to shift the nature of some of our income towards more flexible forms, but we anticipate a more substantial shift will happen in 2024 and 2025 as new streams of income are due to come online as we become a long-term partner of the People's Postcode Lottery and a BUILD grantee with Ford Foundation.

## **RISK MANAGEMENT.**

The Board of Trustees is responsible for the management of risks and is assisted by the Senior Leadership Team in implementation. A risk register is maintained and used to examine and monitor risk to the organisation, and key risks are discussed at Board meetings. The risk register identifies and prioritises risks in relation to the likelihood of the risk emerging and the level of impact it would have on the organisation and outline the measures in place to prevent or mitigate the impact of such risk.

The Trustees and Senior Leadership Team have identified the following three key risks, along with actions to manage and/or mitigate them:

- **Failure in security management and/or cash distribution processes**

Failure in security management and/or cash distribution processes contributes to a security incident leading to the death of an employee, partner staff member or community member. There is a particularly heightened risk in Sudan due the ongoing fighting and our work with organisations of people with disabilities who are assisting large numbers of displaced people.

The main mitigation are new security management procedures we introduced in Sudan in 2023. We are in the process of developing a new more comprehensive security management policy and associated tools in 2024.

- **Conflict or widespread disruption within a country prevents ADD from operating**

Conflict or widespread disruption within a country could prevent ADD from operating effectively for a long period preventing us from fulfilling our strategy and creating risks to our staff, finances and assets. Fighting in Sudan started in April 2023 which led to the looting of ADD's office in Khartoum, which was reported as a post-balance sheet event in last year's annual accounts. Fighting has continued throughout 2023 and is continuing into March 2024, with the RSF making gains in Gezira state which is closer to the relatively safer zone of Gederef state, where ADD's major project activities are taking place and we have our remaining office. One consequence of the fighting is that the banking system was closed for a significant period in 2023 and is still highly disrupted with very limited ability to bring US dollars into the country which are needed to pay our staff and some suppliers.

The security procedures already mentioned above are an important mitigation to this risk as well. We set up alternative ways to send funds to staff in Sudan via Western Union, in which we have taken steps to avoid staff having to collect and carry physical cash. We have also opened a new bank account with an alternative bank in 2024. We will continue to explore options and find ways to send funds.

- **Failure to comply with regulations or tax laws in countries**

Failures to comply with regulations or tax laws in countries where we operate could lead to fines and restrictions on our ability to operate grant making and movement support. For example, at the end of 2023, access to our bank accounts in Uganda were restricted as the government introduced new anti-money laundering regulations that we did not



respond to quickly enough.

The key mitigation is ensuring our staff are aware and appropriately advised about how to stay compliant with all relevant regulations. We plan to undertake a review of these for all our countries by the end of 2024.

## **INTERNAL CONTROL.**

The Trustees have overall responsibility for ensuring that the organisation has appropriate systems of control, financial and otherwise. They are responsible for keeping proper accounting records which 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 FRS 102 SORP and Companies Act 2006.

The Trustees recognise that systems of control can only provide a reasonable and not complete assurance against inappropriate or ineffective use of resources, or against the risk of errors or fraud. They remain satisfied that the internal systems provide reasonable assurance that the organisation operates efficiently and effectively, safeguards its assets, maintains proper records and complies with relevant laws and regulations.

We operate a comprehensive accountability system which includes an annual budget approved by Trustees. The budget and any subsequent reforecasts are reviewed by the Trustees and they consider actual results compared with plans and non-financial performance data. We do not have a dedicated internal audit function, but country offices are audited through qualified external auditors annually, who conduct risk-based audits and a review of internal controls.

While our financial activities in 2022 in Sudan were audited, the offices of our auditors were looted in April 2023 and therefore our UK auditors could not obtain full assurance around this component audit. This led to a qualification of our accounts for the year ending 31 December 2022, with respect to Sudan, which will also apply for the year ending 31 December 2023, as our UK auditors will still not be able to gain assurance over the opening balances even if we get a new auditor in Sudan for 2023. As at the date of our UK audit, we have not yet contracted a new auditor to carry out an audit of our financial activities in Sudan for the year-ending 31 December 2023. Given the security situation it is not certain whether we will be able to contract an auditor. We will need to consider whether we are able to contract an auditor in future and are evaluating different options on how ADD can continue to pursue its mission in Sudan.

## **PUBLIC BENEFIT STATEMENT.**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charitable company's objectives and aims and in planning future activities for the year.

## **FUNDRAISING POLICY.**

The charitable company aims to achieve best practice in the way in which it communicates with donors and other supporters. The charitable company takes care with both the tone of its communications and the accuracy of its data to minimise the pressures on supporters. It applies best practice to protect supporters' data and never sells data, it never swaps data and ensures that communication preferences can be changed at any time. The charitable company manages its own fundraising activities and does not outsource its fundraising activity to third parties. The charitable company undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During the year, the charitable company received no complaints about its fundraising activities.

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES.**

The Trustees (who are also directors of Action on Disability and Development for the purposes of company law) are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;

- state whether applicable United Kingdom 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 charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the Trustees confirms that:

- so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The Trustees are responsible for the maintenance and integrity of financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

## **AUDITORS**

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

*Deborah Botwood Smith*

*Matt Jackson*

**Deborah Botwood Smith & Matt Jackson - Co-Chair of Trustees**

**Date: 4 September 2024**

# **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION ON DISABILITY AND DEVELOPMENT.**

## **QUALIFIED OPINION.**

We have audited the financial statements of Action on Disability and Development (the 'charitable company') for the year ended 31 December 2023, which comprise the statement of financial activities, the balance sheet, and statement of cash flows, the principal accounting policies and the notes to the financial statements. 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, except for the possible effects of the matter described in the "basis for qualified opinion" section of our report, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its income and expenditure 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 Companies Act 2006.

## **BASIS FOR QUALIFIED OPINION.**

Due to the conflict in Sudan, we were unable to obtain sufficient, appropriate audit evidence from the local component auditor to provide assurance over expenditure incurred in the Sudanese branch. Included in total expenditure of £2.63m (2022: £2.89m) is expenditure recognised in the Sudan branch of ca. £333k (2022: £370k). We were unable to satisfy ourselves by alternative means concerning the occurrence, accuracy, classification and completeness of expenditure incurred during the years ending 31 December 2022 and 31 December 2023. Consequently we were unable to determine whether expenditure recognised in Sudan is fairly stated. In addition, were any adjustment to expenditure recognised in Sudan to be required, the trustees report would also need to be amended. The impact of the conflict in Sudan is described in more detail in the trustees annual report.

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 charitable company 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, who are also the directors of Action on Disability and Development for the purposes of company law, are responsible for the other information. The other information comprises the information included in the annual report and financial statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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.

As described in the "basis for qualified opinion" section of our report, we were unable to satisfy ourselves concerning the expenditure recognised in Sudan in the years ended 31 December 2023 and 31 December 2022. We have concluded that where the other information refers to the Sudan component or expenditure, it may be materially misstated for the same reason.

## **OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006.**

Except for the possible effects of the matter described in the “basis for qualified opinion” section of our report, in our opinion, based on the work undertaken in the course of the audit the information given in the Trustees’ report for the financial year for which the financial statements are prepared is consistent with the financial statements, and the Trustees’ report has been prepared in accordance with applicable legal requirements.

## **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION.**

Except for the matter described in the “basis for qualified opinion” section of our report, in light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees’ report.

Arising solely from the limitation on the scope of our work relating to expenditure recognised in Sudan, referred to above, we have not been able to obtain adequate returns for audit purposes from branches not visited by us, and we have not received all the information and explanations we require for our audit.

However, we have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees’ remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies’ exemptions in preparing the trustees’ report and from the requirement to prepare a strategic report.

## **RESPONSIBILITIES OF TRUSTEES.**

As explained more fully in the Trustees’ responsibilities statement, 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 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 charitable company’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 intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS.**

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

- (1) We obtained an understanding of the legal and regulatory framework that the charity operates in and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.
- (2) We reviewed the charity's policies and procedures in relation to:
  - Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
  - Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.
- (3) We inspected the minutes of trustee meetings.
- (4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.
- (5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

- (6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.
- (7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:
- Testing the appropriateness of journal entries;
  - Assessing judgements and accounting estimates for potential bias;
  - Reviewing related party transactions; and
  - Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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



## **USE OF OUR REPORT.**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Date: 5 September 2024

*Alison Godfrey*

Alison Godfrey FCA

(Senior Statutory Auditor)

For and on behalf of Godfrey Wilson Limited

5<sup>th</sup> Floor, Mariner House

62 Prince Street

Bristol

BS1 4QD

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# STATEMENT OF FINANCIAL ACTIVITIES YEAR TO 31 DECEMBER 2023. (Incorporating an income and expenditure statement)

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	Unrestricted funds £	Restricted funds £	2022 Total funds £
<b>Income from:</b>							
Grants, donations, and legacies	1	873,808	-	873,808	614,953	-	614,953
Interest receivable	2	3,051	-	3,051	1,522	146	1,668
Charitable activities	3	63,931	1,559,384	1,623,315	-	2,159,042	2,159,042
Other income		910	-	910	6,339	-	6,339
<b>Total income</b>		<b>941,700</b>	<b>1,559,384</b>	<b>2,501,084</b>	<b>622,814</b>	<b>2,159,188</b>	<b>2,782,002</b>
<b>Expenditure on:</b>							
Raising funds	5	347,654	-	347,654	270,627	-	270,627
Charitable expenditure: Support of the International Disability Movement		670,110	1,609,029	2,279,139	385,784	2,232,674	2,618,458
<b>Total expenditure</b>	7	<b>1,017,764</b>	<b>1,609,029</b>	<b>2,626,793</b>	<b>656,411</b>	<b>2,232,674</b>	<b>2,889,085</b>
Net income/(expenditure)	8	(76,064)	(49,645)	(125,709)	(33,597)	(73,486)	(107,083)
Transfers between funds	16	(28,668)	28,668	-	-	-	-
Net movement in funds	16	(104,732)	(20,977)	(125,709)	(33,597)	(73,486)	(107,083)
Fund balances at 1 January 2023		504,175	343,473	847,648	537,772	416,959	954,731
Fund balances 31 December 2023		<b>399,443</b>	<b>322,496</b>	<b>721,939</b>	504,175	343,473	847,648

There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 16 to the accounts.

All of the charitable company's activities derived from continuing operations during the above two financial periods.

## BALANCE SHEET AS AT 31 DECEMBER 2023.

	Notes	2023 £	2023 £	2022 £	2022 £
<b>Fixed assets</b>					
Tangible fixed assets	11		-		6,417
<b>Current assets</b>					
Debtors	12	328,611		402,983	
Cash at bank and in hand	13	692,046		759,158	
		1,020,657		1,162,141	
Creditors: Amounts falling due within 1 year	14	(140,195)		(184,019)	
<b>Net current assets</b>			<b>880,462</b>		<b>978,122</b>
<b>Total assets less current liabilities</b>			<b>880,462</b>		<b>984,539</b>
Provisions	15		(158,523)		(136,891)
<b>Total net assets</b>	17		<b>721,939</b>		<b>847,648</b>
<b>Represented by:</b>					
The funds of the charitable company:					
<i>Restricted funds</i>	16		322,496		343,473
<i>Unrestricted funds</i>					
- <i>General funds</i>			399,443		504,175
			<b>721,939</b>		<b>847,648</b>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees and agreed on their behalf

*Deborah Botwood Smith*

*Matt Jackson*

Deborah Botwood Smith & Matt Jackson - Co-Chairs of Trustees

Date: 4 September 2024

Action on Disability and Development (operating as ADD International)  
Company registration number: 2033925 (England and Wales)

## STATEMENT OF CASH FLOWS YEAR TO 31 DECEMBER 2023.

	Notes	2023 £	2022 £
<b>Cash inflow from operating activities:</b>			
Net cash used in operating activities	A	<b>(85,975)</b>	(142,716)
<b>Cash inflow from investing activities:</b>			
Purchase of tangible fixed assets		-	(9,557)
Dividends, interest and rents from investments		<b>3,051</b>	1,668
<b>Net cash from/(used) in investing activities</b>		<b>3,051</b>	(7,889)
<b>Change in cash and cash equivalents in the year</b>		<b>(82,924)</b>	(150,605)
<b>Movement due to foreign exchange</b>		<b>15,812</b>	35,773
<b>Cash and cash equivalents at 1 January</b>	B	<b>759,158</b>	873,990
<b>Cash and cash equivalents at 31 December</b>	B	<b>692,046</b>	759,158

## NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR TO 31 DECEMBER 2023.

### A Reconciliation of net movement in funds to net cash provided by operating activities

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Net movement in funds (as per the statement of financial activities)</b>	<b>(125,709)</b>	<b>(107,083)</b>
<b>Adjustments for:</b>		
Depreciation charge	-	7,818
Dividends, interest and rents from investments	<b>(3,051)</b>	(1,668)
Loss/ (gain) on disposal of tangible fixed assets	<b>6,417</b>	-
Foreign exchange gains / (losses)	<b>(15,812)</b>	(35,773)
Decrease / (increase) in debtors	<b>74,372</b>	(83,383)
(Decrease) / increase in creditors	<b>(43,824)</b>	43,603
Increase in provisions	<b>21,632</b>	33,770
<b>Net cash from / (used in) operating activities</b>	<b>(85,795)</b>	<b>(142,716)</b>

### B Analysis of cash and cash equivalents

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Cash at bank and in hand	<b>692,046</b>	759,158
<b>Total cash and cash equivalents</b>	<b>692,046</b>	759,158

The charity has not provided an analysis of changes in net debt as it does not have any long-term financing arrangements.

## **PRINCIPAL ACCOUNTING POLICIES.**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

## **BASIS OF ACCOUNTING.**

The financial statements have been prepared under the historical cost convention with items initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements have been prepared 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) ('Charities FRS 102 SORP 2019'), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charitable company constitutes a public benefit entity as defined by FRS 102. The accounts are presented in sterling and are rounded to the nearest pound.

## **BRANCH ACCOUNTING.**

These financial statements consolidate the results of the charity and its overseas branches in Uganda, Tanzania, Cambodia, Sudan and Bangladesh on a line-by-line basis. Neither a separate statement of financial activities nor an income and expenditure account for the UK office alone is presented as the charitable company has taken advantage of the exemptions afforded by the Companies Act 2006 and SORP 2019.

## **CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT.**

Preparation of the accounts requires the Trustees and management to make significant judgements and estimates.

The items in the accounts where these judgements and estimates have been made include:

- estimating the useful economic life of tangible fixed assets; and
- termination provisions.
- accrued income

## **ASSESSMENT OF GOING CONCERN.**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having assessed the charity's current and future financial position. There are no material uncertainties about the charity's ability to continue as a going concern. Further details on going concern can be found in the Financial Review and Risk Management sections of the Trustees' Annual Report.

## **INCOME.**

All income becoming available to the charitable company during the year is recognised, gross, in the Statement of Financial Activities. Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Volunteer time is not included in the financial statements.

Legacies are included in the statement of financial activities when the charitable company is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charitable company.

Entitlement is taken as the earlier of the dates on which either: the charitable company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charitable company that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charitable company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charitable company, or the charitable company is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having being transferred to the charitable company.

Grants receivable are normally accounted for when receivable, unless there are performance related, donor imposed or time-related conditions preventing their recognition in the current accounting period. In this case, they are treated as deferred income and are recognised once the relevant conditions are met. Where matched funding is received for which the match element of funding will be raised in a future accounting period, the funding is deferred until the matched element is raised.

Contract income received in advance of delivery of the service is deferred and is recognised in the period to which it relates.

## **INTEREST RECEIVABLE.**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

## **EXPENDITURE AND THE BASIS OF APPORTIONING COSTS.**

Expenditure is included in the Statement of Financial Activities when incurred and includes attributable VAT which cannot be recovered.

Expenditure is shown gross, and accruals are included in creditors for all known liabilities relating to the year.

Expenditure on international programmes comprises all direct expenditure and all staff related costs of the countries' offices plus the costs related to the Global Policy and Influencing team.

Grants payable to overseas partners are those funds paid both directly from the UK and those paid by ADD Country offices to the charitable partners overseas. These partner organisations are Disabled Peoples Organisations (DPO's), and funds are provided for specific purposes i.e. to deliver an activity etc. Grants to partners are recognised as expenditure when payment is made, to reflect the legal or constructive obligation that has been made to the grantee.

Expenditure on raising funds relates to the costs incurred by the charitable company in inducing others to make voluntary contributions to it.

Support costs comprise staff and overhead costs which fall into more than one of the above categories. These costs have been allocated on an expenditure basis.

The charitable company makes contributions on behalf of its UK employees into their personal pension funds. The amounts charged in the Statement of Financial Activities represent the contributions payable to the funds in respect of the accounting period. Outstanding pension contributions at the year-end are included in creditors.

In a number of countries in which the charitable company operates, it is legally required to fund end of service payments to staff at the end of their employment with the charitable company. Full provision is made for the cost of these benefits relating to past services and this



is included within overseas staff costs. It is our intention that we treat all staff fairly, so in countries where it is not a legal obligation we would still contribute to an end of service/pension provision as per our HR guidelines.

## **TANGIBLE FIXED ASSETS.**

All assets costing more than £5,000 and with an expected useful life exceeding one year are capitalised. Fixed assets are depreciated at 33% in a straight-line basis in order to write them off over their estimated useful lives.

## **DEBTORS.**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid.

## **CASH AT BANK AND IN HAND.**

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short-term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

## **CREDITORS.**

Creditors are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charitable company anticipates it will pay to settle the debt.

## **FUND ACCOUNTING.**

Restricted funds are funds subject to specific conditions imposed by the funders and relate to specific projects. Expenditure which meets these criteria is charged to the funds together with a fair allocation of management and support costs. Interest earned on restricted income is not applied to the restricted fund unless specifically requested by the donor. Such interest will be treated as unrestricted income designated for programme support.

Unrestricted funds comprise accumulated surpluses and deficits on general funds and are available for use at the discretion of the Trustees in furtherance of the objectives of the charitable company.

## **FOREIGN CURRENCIES.**

Transactions in foreign currency are accounted for based on a daily market rate that is automatically assigned to all such transactions by ADD's accounting system. At the balance sheet date, any cash or other monetary items held are translated at the daily rate provided by the accounting system.

## **PROVISIONS.**

Provisions are made where there exist contractual liabilities for payment of funds at an unspecified future date, or for obligations where it is probable that payment of funds will be required at an unspecified future date where no contractual liability exists.

## **FINANCIAL INSTRUMENTS.**

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets – other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – classified as a basic financial instrument and is measured at face value.

Financial liabilities – accruals and other creditors are financial instruments and are measured at amortised cost.

## **PENSIONS.**

Contribution to the defined contribution pension scheme are recognised in the SOFA when they are payable. The nature of the scheme assures there will be no funding deficit or surplus accruing to the Charity in the future. The pension scheme is independently administered, and the assets of the scheme are held separately from those of the Charity.

## **TAXATION.**

As a registered charity, ADD is exempt from taxation of income and gains to the extent these are applied to charitable objectives. Irrecoverable VAT is not separately analysed and is charged to the SOFA when the expenditure to which it relates is incurred and is allocated as part of the expenditure to which it relates.

## **OPERATING LEASES.**

Rentals paid under operating leases are charged to the statement of financial activities as they fall due.

## NOTES TO THE FINANCIAL STATEMENTS.

### 1) INCOME FROM DONATIONS.

	2023			2022		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Regular donations and collections	491,963	-	491,963	526,536	-	526,536
Non-regular grants, donations and legacies	381,845	-	381,845	88,417	-	88,417
	<b>873,808</b>	<b>-</b>	<b>873,808</b>	<b>614,953</b>	<b>-</b>	<b>614,953</b>

Non-regular grants, donations and legacies includes grants from the following foundations:

Ford Foundation	157,083
Wellspring Philanthropic Fund	164,913

### 2) INTEREST RECEIVABLE.

	2023			2022		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Bank interest	3,051	-	3,051	1,522	146	1,668
	<b>3,051</b>	<b>-</b>	<b>3,051</b>	<b>1,522</b>	<b>146</b>	<b>1,668</b>

### 3) INCOME FROM CHARITABLE ACTIVITIES

	2023			2022		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
ACCESS, Department of Foreign Affairs & Trade (Australia)	-	-	-	-	80,313	80,313
Bournemouth University	-	40,237	40,237	-	398	398
CAFOD	-	18,031	18,031	-	51,562	51,562
Comic Relief	-	163,507	163,507	-	155,655	155,655
Commonwealth Scholarship Commission	-	-	-	-	2,800	2,800
Deutsche Gesellschaft fur Internationale Zusammenarbeit (GIZ)	-	-	-	-	12,792	12,792
Disability Rights Advocacy Fund	-	-	-	-	42,221	42,221
DT Global	63,931	-	63,931	-	16,366	16,366
Dutch Ministry of Foreign Affairs	-	5,524	5,524	-	-	-
Foreign, Commonwealth and Development Office (FCDO)	-	732,796	732,796	-	921,556	921,556
Forum for Women & Development (FOKUS)	-	-	-	-	7,799	7,799
Open Society Foundation	-	162,390	162,390	-	-	-
People's Postcode Lottery Limited	-	-	-	-	300,000	300,000
Robert Bosch Foundation	-	43,550	43,550	-	-	-
See You Foundation (funded by Foreign Affairs of Netherlands)	-	217,736	217,736	-	266,791	266,791
Social Protection Platform Uganda	-	-	-	-	40,921	40,921
United Nations Trust Fund to End Violence against Women (Cambodia)	-	105,581	105,581	-	46,112	46,112
United Nations Women Fund (Tanzania)	-	10,693	10,693	-	-	-
Wellspring Philanthropic Fund	-	-	-	-	165,415	165,415
World Bank Group	-	-	-	-	48,341	48,341
<b>Sub-Total Grants provided for activities carried out directly by ADD International</b>	<b>63,931</b>	<b>1,500,045</b>	<b>1,563,976</b>	-	<b>2,114,021</b>	<b>2,114,021</b>
Barbados Council for Disabled People	-	3,067	3,067	-	-	-
Commonwealth Secretariat	-	5,000	5,000	-	-	-
Commonwealth Scholarships Commission	-	2,800	2,800	-	2,800	2,800
Disability Rights Advocacy Fund	-	36,472	36,472	-	42,221	42,221
Foreign, Commonwealth and Development Office (FCDO)	-	12,000	12,000	-	-	-
<b>Sub-Total Grants provided for activities carried out by the Commonwealth Disabled People's Forum</b>	-	<b>59,339</b>	<b>59,339</b>	-	<b>45,021</b>	<b>45,021</b>
<b>Total of all Grants</b>	<b>63,931</b>	<b>1,559,384</b>	<b>1,623,315</b>	-	<b>2,159,042</b>	<b>2,159,042</b>

## 4) GOVERNMENT GRANTS.

The charitable company receives government grants, defined as funding from the Foreign Commonwealth & Development Office (previously, Department for International Development), the United Nations Trust Fund, the Department for Foreign Affairs & Trade, the European Commission, the Commonwealth Secretariat and the Commonwealth Scholarship Commission to fund charitable activities. The total value of such grants in the period ending 31 December 2023 was £874,394 (2022: £1,050,782). There are no unfulfilled conditions or contingencies attaching to these grants in 2023.

Where ADD's support to partners includes the provision of funds, a formal Partnership Agreement is entered into and grants are made for specific purposes and to assist in the implementation of restricted projects.

All of the grants and payments above are paid to organisations who are involved in achieving positive and lasting change in the lives of disabled people, especially those living in poverty.

## 5) EXPENDITURE ON RAISING FUNDS.

	Unrestricted funds	
	2023	2022
	Total	Total
	funds	funds
	£	£
Regular donor acquisition and support	317,616	242,674
Trust development	2,137	18,711
Non regular donations	9,879	3,192
Communication and promotional activities	18,021	6,050
	<b>347,654</b>	<b>270,627</b>

## 6) GRANTS AND PAYMENTS TO/ON BEHALF OF PARTNERS FROM PROGRAMMES.

	Restricted funds	
	2023	2022
	£	£
<b>Grants made using ADD's new participatory grant-making approach:</b>		
Sudan	20,000	-
<i>Women with Disability Association (WWDA)</i>	5,000	-
<i>Cross Disability Federation – Kassala State</i>	5,000	-
<i>Deaf Union – River Nile</i>	5,000	-
<i>Blind Union – Gezira State</i>	5,000	-
Tanzania	1,548	-
<i>Eva Masanilo – PGM – BU</i>	516	-
<i>Zanzibar YWD – PGM – BU</i>	1,032	-

## 6) GRANTS AND PAYMENTS TO/ON BEHALF OF PARTNERS FROM PROGRAMMES. (continued)

	Restricted funds	
	2023	2022
	£	£
<b>Restricted Grants made without ADD's participatory grant making approach:</b>		
<b>Bangladesh</b>	<b>53,469</b>	<b>83,241</b>
<i>Young Power in Social Action (YPSA)</i>	-	18,609
<i>Nasirullah Psychotherapy Unit (NPU)</i>	11,004	24,764
<i>Innovation for Wellbeing Foundation (IWF)</i>	24,291	22,398
<i>Disabled Child Foundation (DCF)</i>	13,810	17,470
<i>Grants &lt; £ 3,000</i>	4,363	-
<b>Cambodia</b>	<b>54,678</b>	<b>15,568</b>
<i>Disabled People and Development</i>	-	3,370
<i>Aphivat Strey Organization (AS)</i>	10,740	-
<i>Somrongtong Disabled People Development Federation (SRTF)</i>	21,584	-
<i>Khemara Organization</i>	22,354	-
<i>Grants &lt; £3,000</i>		12,198
<b>Sudan</b>	<b>83,058</b>	<b>37,343</b>
<i>Women with Disability Association (WWDA)</i>	59,896	29,542
<i>Cross Disability Federation – Kassala State</i>	23,162	7,801
<b>Tanzania</b>	<b>12,453</b>	<b>12,944</b>
<i>Strengthening Activist Women and Girls with Disabilities</i>	-	6,302
<i>Amani Mwalukwa – TO51</i>	4,151	-
<i>VODIWOTA – TO51</i>	4,151	-
<i>APDM – TO51</i>	4,151	-
<i>Grants &lt; £3,000</i>		6,642
<b>Uganda</b>	<b>11,391</b>	<b>33,222</b>
<i>MADIPHA</i>	-	11,974
<i>TIISA</i>	-	6,696
<i>Show Abilities Uganda</i>	-	14,211
<i>SNUPA and BUDU - UKAM</i>	4,051	-
<i>Tukore Invalids Salvations Association - Wellspring</i>		-
<i>International Disability Alliance – Wellspring</i>		-
<i>Friends of Stacey Children's Initiative (SFCl) – Wellspring</i>	7,340	-
<i>Grants &lt; £3,000</i>		341
	<b>236,597</b>	<b>182,318</b>

Where ADD's support to partners includes the provision of funds, a formal Partnership Agreement is entered into, and grants are made for specific purposes and to assist in the implementation of restricted projects.

All of the grants and payments above are paid to organisations who are involved in achieving positive and lasting change in the lives of disabled people, especially those living in poverty. We have listed those organisations who received grants larger than £3,000 in the year.

## 7) TOTAL EXPENDITURE.

	International programmes £	Expenditure on raising funds £	Support costs £	2023 total funds £
Staff costs (note 9)	889,602	201,416	324,366	1,415,385
Office running costs	130,127	1,026	61,977	193,130
Transport & travel	30,021	8,818	18,329	57,167
Payments payable to partners (note 6)	236,597	-	-	236,597
Field operations	439,757	310	578	440,645
Exchange loss/(gain)	(30,506)	-	14,693	(15,812)
Fundraising activities	458	48,780	1,354	50,592
Consultancy & external advice	93,531	14,905	90,800	199,236
Governance - Trustees' costs	-	-	18,848	18,848
Governance – Audit	14,918	-	16,087	31,005
Subtotal	1,804,505	275,255	547,033	2,626,793
Support costs	474,633	72,399	(547,033)	-
	2,279,139	347,654	-	2,626,793

## Prior period comparative

	International programmes £	Expenditure on raising funds £	Support costs £	2022 total funds £
Staff costs (note 9)	857,100	158,704	543,945	1,559,749
Office running costs	163,371	17,479	70,684	251,534
Transport & travel	35,951	3,743	17,965	57,659
Payments payable to partners (note 6)	182,318	-	-	182,318
Field operations	589,012	-	54,092	643,104
Exchange loss/(gain)	(1,628)	-	(34,145)	(35,773)
Fundraising activities	164	21,000	-	21,164
Consultancy & external advice	91,483	31,213	49,652	172,348
Governance - Trustees' costs	-	-	-	-
Governance – Audit	20,729	-	16,253	36,982
Subtotal	1,938,500	232,139	718,446	2,889,085
Support costs	679,958	38,488	(718,446)	-
	2,618,458	270,627	-	2,889,085

The **staff costs** related to staff involved in **development work** are included in staff costs and not in field operations.

**Support costs** are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. Similarly, costs will be incurred in supporting income generation activities such as fundraising, and in supporting the governance of the charity. Support costs include the global functions such as general

management, payroll administration, budgeting and accounting, information technology, human resources, restricted fundraising and reporting and financing. Support costs have been allocated on the basis of expenditure. This is a change in basis from the prior year, which used headcount. The change in basis is not leading to a materially different percentage share of supports costs being allocated to International Programmes, and Expenditure on raising funds compared to the prior year.

## 8) NET INCOME/EXPENDITURE FOR THE YEAR.

This is stated after charging:

	<b>2023</b>	2022
	£	£
Depreciation	-	7,818
Trustees' reimbursed expenses	<b>2,066</b>	-
Operating leases	<b>83,454</b>	72,715
Auditors' remuneration:		
- Statutory audit services - Current year	<b>15,500</b>	14,750
- Overseas auditors	<b>14,918</b>	19,282

The trustees' reimbursed expenses relate to an in-person Board meeting held in the UK in 2023. 4 trustees claimed expenses in relation to this Board meeting.

## 9) STAFF COSTS AND NUMBERS.

The total staff costs of centrally contracted employees were as follows:

	<b>2023</b>	2022
	£	£
Wages and salaries	<b>448,973</b>	624,556
Social security costs	<b>35,068</b>	47,759
Pension contributions	<b>23,244</b>	29,318
Total emoluments paid to staff based in the UK	<b>507,285</b>	701,633
Other staff costs (health insurance, training & recruitment)	<b>21,213</b>	32,882
Total staff costs for centrally contracted employees	<b>528,498</b>	734,515
Total staff & salary costs for field staff based overseas	<b>886,887</b>	825,234
	<b>1,415,385</b>	1,559,749

The number of employees whose remuneration for the year fell within the following bands were:

	<b>2023</b>	2022
	Number	Number
£60,001 - £70,000	<b>1</b>	1
£70,001 - £80,000	-	1

Pension contributions totalling £3,831 (2022: £7,361) were paid in respect of these higher paid employees all of whom were accruing benefits under a defined contribution pension scheme. Total employee benefits paid to key management personnel, being members of the charitable company's senior management team, in the year totalled £348,507 (2022: £380,515). During the year ended 31 December 2023, 4 trustees were reimbursed £2,066 in relation an in-person Board meeting held in the UK (2022: £0).



## 9) STAFF COSTS AND NUMBERS. (continued)

Total redundancy and termination payments, including amounts paid under contractual termination provisions to staff based overseas, made in the year were £12,029 (2022: £72,619).

The average number of employees during the year, calculated on a full-time equivalent basis (which is not significantly different to a headcount basis), analysed by function was as follows:

	2023	2022
Bangladesh	17.3	21.4
Cambodia	4.8	5.9
Sudan	12.3	11.2
Tanzania	14.0	7.5
Uganda	6.1	8.5
UK	9.1	11.2
	63.6	65.6

## 10) TAXATION.

Action on Disability and Development is a registered charitable company and, therefore, is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

## 11) TANGIBLE FIXED ASSETS.

	Office and computer equipment £	Overseas assets £	Total £
<b>Cost or valuation</b>			
At 1 January 2023	60,124	159,817	219,941
Disposals in year	(60,124)	(118,194)	(178,318)
<b>At 31 December 2023</b>	-	41,623	41,623
<b>Depreciation</b>			
At 1 January 2023	53,707	159,817	213,524
On disposal	(53,707)	(118,194)	(171,901)
<b>At 31 December 2023</b>	-	41,623	41,623
<b>Net book values</b>			
At 31 December 2022	6,417	-	6,417
<b>At 31 December 2023</b>	-	-	-

## 12) DEBTORS.

	2023	2022
	£	£
Other debtors	4,423	3,978
Prepayments	27,504	44,433
Trade Debtors	180,728	151,014
Accrued income	106,340	177,174
Overseas advances	9,615	26,384
	<b>328,611</b>	<b>402,983</b>

## 13) CASH AT BANK AND IN HAND.

	2023	2022
	£	£
UK current accounts and cash in hand	344,815	277,148
Overseas accounts	147,189	316,802
UK deposit accounts	199,947	164,841
Overseas cash	95	367
	<b>692,046</b>	<b>759,158</b>

## 14) CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR.

	2023	2022
	£	£
Payroll taxes	22,426	15,523
Trade creditors	35,543	25,237
Accruals	41,617	99,991
Other creditors	40,609	43,268
	<b>140,195</b>	<b>184,019</b>

## 15) PROVISIONS.

	At 1 January 2023	Incoming (charge for the year)	Outgoing (utilised)	At 31 December 2023
	£	£	£	£
Overseas staff terminations	136,891	33,661	(12,029)	158,523
	<b>136,891</b>	<b>33,661</b>	<b>(12,029)</b>	<b>158,523</b>

## Prior period comparative

	At 1 January 2022	Incoming (charge for the year)	Outgoing (utilised)	At 31 December 2022
	£	£	£	£
Overseas staff terminations	132,869	46,984	(42,872)	136,891
	<b>132,869</b>	<b>46,984</b>	<b>(42,872)</b>	<b>136,891</b>

Overseas staff terminations only become due when a staff member leaves the organisation and are usually part of a legal requirement in each of the countries we work. It is unlikely that these would all be due for payment at any one time unless we closed a Country Office and made all the staff redundant.

## 16) MOVEMENT IN FUNDS.

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2023 £
<b>Restricted Funds</b>					
<b>Restricted Grants provided for activities carried out directly by ADD International</b>					
Bournemouth University: Empowering disabled people for progressive social change	-	40,237	(40,237)	-	-
CAFOD: Alternative Livelihoods	8,840	18,031	(15,909)	-	10,962
Comic Relief: Community-Based Mental Health Project	99,763	163,507	(177,411)	-	85,859
DT Global: Participation and Livelihoods of People with Disabilities	(1,765)	-	-	1,765	-
Dutch Ministry of Affairs: #ShiftThePower Fellowship	-	5,524	(3,681)	-	1,843
Foreign and Commonwealth Development Office: Shule Bora	(12,858)	327,464	(259,481)	-	55,125
Foreign and Commonwealth Development Office: Look at my garden grow!	-	11,309	(24,105)	-	(12,796)
Foreign and Commonwealth Development Office: Disability Inclusive Development Task Order 12	519	54,735	(53,558)	(1,696)	-
Foreign and Commonwealth Development Office: Disability Inclusive Development Task Order 45	-	111,664	(111,664)	-	-
Foreign and Commonwealth Development Office: Disability Inclusive Development Task Order 51	-	227,624	(227,624)	-	-
Open Society Foundation-Africa: Mobilizing Women-led Disability Rights Groups to Campaign for the Ratification of the African Protocol on Disability Rights.	-	162,390	(2,636)	-	159,754
People's Postcode Lottery Limited: Addressing gender-based violence	73,249	-	(72,996)	(253)	-
Robert Bosch Foundation: Emergency support for persons with disabilities in Sudan	-	43,550	(20,000)	-	23,550
See You Foundation (funded by Foreign Affairs of the Netherlands): We Are Able Project	20,108	217,736	(250,284)	-	(12,440)
United Nations Trust Fund to End Violence against Women: JUST	13,795	105,581	(105,310)	-	14,066
United Nations Women Fund (Tanzania): Strengthening Women and Girls with Disabilities Meaningful Participation, Leadership and Economic Rights	-	10,693	(11,076)	-	(383)
Wellspring Philanthropic Fund - Global Strategic Plan	119,823	-	(148,675)	28,852	-
<b>Sub-Total Grants provided for activities carried out directly by ADD International</b>	<b>321,474</b>	<b>1,500,045</b>	<b>(1,524,647)</b>	<b>28,668</b>	<b>325,540</b>

## 16) MOVEMENT IN FUNDS. (continued)

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2023 £
<b>Restricted Grants made to ADD International for work carried out by the Commonwealth Disabled People's Forum (CDPF)</b>					
Barbados Council for Disabled People: Conference of State Parties on the UN Convention on the Rights of Persons with Disability	-	3,067	(3,065)	(2)	-
Commonwealth Secretariat: Conference of State Parties on the UN Convention on the Rights of Persons with Disability	-	5,000	(4,966)	(34)	-
Foreign, Commonwealth and Development Office (FCDO): Conference of State Parties on the UN Convention on the Rights of Persons with Disability	-	12,000	(12,000)	-	-
Commonwealth Scholarship Commission: Scholarships	220	2,800	(2,340)	-	680
Disability Rights Fund: CDPF Core Grant	21,779	36,472	(62,011)	36	(3,724)
<b>Sub-Total Grants provided for activities carried out by the Commonwealth Disabled People's Forum</b>	<b>21,999</b>	<b>59,339</b>	<b>(84,382)</b>	<b>-</b>	<b>(3,044)</b>
<b>Total of all Restricted Funds</b>	<b>343,473</b>	<b>1,559,384</b>	<b>(1,609,029)</b>	<b>28,668</b>	<b>322,496</b>
<b>Unrestricted Funds</b>					
<b>Unrestricted Funds</b>	<b>504,175</b>	<b>941,700</b>	<b>(1,017,764)</b>	<b>(28,668)</b>	<b>399,443</b>
<b>Total Funds</b>	<b>847,648</b>	<b>2,501,084</b>	<b>(2,626,793)</b>	<b>-</b>	<b>721,939</b>

## Prior period comparative

	At 1 January 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2022 £
<b>Restricted Funds</b>					
<b>Restricted Grants provided for activities carried out directly by ADD International</b>					
ACCESS, Department of Foreign Affairs and Trade (Australia): Gender Equality and Disability Inclusion Training	4,043	41,999	(46,042)	-	-
ACCESS, Department of Foreign Affairs and Trade (Australia): Inclusivity Disability Enhancement in Access (IDEA II) Project	74,025	38,315	(112,340)	-	-

## 16) MOVEMENT IN FUNDS. (continued)

	At 1 January 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2022 £
Bournemouth University: Empowering disabled people for progressive social change	-	398	(398)	-	-
CAFOD: Alternative Livelihoods	5,704	51,562	(48,426)	-	8,840
Comic Relief: Community-Based Mental Health Project	126,800	155,655	(182,692)	-	99,763
Deutsche Gesellschaft fur Internationale Zusammenarbeit (GIZ): Resilience of Female Garment Workers	-	12,792	(12,792)	-	-
Disability Rights Fund: Livelihoods	-	9,750	(9,750)	-	-
DT Global: Participation and Livelihoods of People with Disabilities	-	16,366	(18,131)	-	(1,765)
Foreign and Commonwealth Development Office: Shule Bora	-	214,098	(226,956)	-	(12,858)
Foreign and Commonwealth Development Office: Disability Inclusive Development Task Order 12	539	128,863	(128,883)	-	519
Foreign and Commonwealth Development Office: Disability Inclusive Development Task Order 13	(12)	26,478	(26,466)	-	-
Foreign and Commonwealth Development Office: Disability Inclusive Development Task Order 45	-	55,927	(55,927)	-	-
Foreign and Commonwealth Development Office: Disability Inclusive Development Task Order 51	-	174,004	(174,004)	-	-
Foreign and Commonwealth Development Office: Inclusion Works	14,574	322,333	336,907	-	-
Forum for Women & Development (FOKUS): Access to Government Empowerment Programmes	-	7,799	(7,799)	-	-
People's Postcode Lottery Limited: Addressing gender-based violence	-	299,999	(226,750)	-	73,249
See You Foundation (funded by Foreign Affairs of the Netherlands): We Are Able Project	22,562	266,791	(269,245)	-	20,108
Social Protection Platform Uganda: Inclusion Initiative	-	40,921	(40,921)	-	-
United Nations Trust Fund to End Violence against Women: JUST	-	46,112	(32,317)	-	13,795
Wellspring Philanthropic Fund - Global Strategic Plan	119,111	165,414	(164,702)	-	119,823
World Bank Group: Building the Capacity for Self-Reliance Sustainable Infrastructure Advisory Project	-	48,341	(48,341)	-	-
<b>Sub-Total Grants provided for activities carried out directly by ADD International</b>	<b>367,346</b>	<b>2,123,917</b>	<b>(2,169,789)</b>	<b>-</b>	<b>321,474</b>

## 16) MOVEMENT IN FUNDS. (continued)

	At 1 January 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2022 £
<b>Restricted Grants made to ADD International for work carried out by the Commonwealth Disabled People's Forum (CDPF)</b>					
Commonwealth Scholarship Commission:					
Scholarships	-	2,800	(2,580)	-	220
Disability Rights Fund: Online Training on Disability Equalities					
	17,703	-	(17,703)	-	-
Disability Rights Fund: CDPF Core Grant	31,910	32,471	(42,602)	-	21,779
<b>Sub-Total Grants provided for activities carried out by the Commonwealth Disabled People's Forum</b>					
	<b>49,613</b>	<b>35,271</b>	<b>(62,885)</b>	-	<b>21,999</b>
<b>Total of all Restricted Funds</b>	<b>416,959</b>	<b>2,159,188</b>	<b>(2,232,674)</b>	-	<b>343,473</b>
<b>Unrestricted Funds</b>					
<b>Unrestricted Funds</b>	<b>537,772</b>	<b>622,814</b>	<b>(656,411)</b>	-	<b>504,175</b>
<b>Total Funds</b>	<b>954,731</b>	<b>2,782,002</b>	<b>(2,889,085)</b>	-	<b>847,648</b>

Income includes institutional grant income (note 3) and any donations and legacies given for a specific purpose by the donor.

### More details on the key funded programmes:

**ACCESS, Department of Foreign Affairs and Trade (Australia): Gender Equality and Disability Inclusion Training**  
Providing training to Disability and Gender Based Violence stakeholders in Cambodia.

**ACCESS, Department of Foreign Affairs and Trade (Australia): Inclusivity Disability Enhancement in Access (IDEA II) Project**

Project in Cambodia to bring inclusion into Gender Based Violence services.

**Bournemouth University with funding from the Art and Humanities Research Council: Empowering disabled people for progressive social change**

This project involved planning and hosting a Festival of Disability Advocacy involving young leaders from across East Africa with a disability and implementing a pilot participatory grant-making programme.

### **CAFOD: Alternative Livelihoods**

Project increasing marginalised household participation in climate resilient livelihood in Bangladesh.

### **Comic Relief: Community-Based Mental Health Project**

Project enhancing community-based mental health services for children and young people in marginalised communities in Bangladesh.

## 16) MOVEMENT IN FUNDS. (continued)

### **Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ): Resilience of Female Garment Workers**

This project, which was funded by GIZ via Care International, strengthened the economic resilience of female garment workers during Covid 19 & beyond.

### **Disability Rights Fund: Livelihoods**

Livelihoods project for 5 young women with disabilities in Uganda.

### **DT Global: Participation and Livelihoods of People with Disabilities**

This project improved participation and livelihoods of people with disabilities in Kassala State, Sudan.

### **Dutch Ministry of Affairs: #ShiftThePower Fellowship**

This grant which was made via the Global Fund for Community Foundations (GFCF) enables ADD International's participate in the Shift the Power Summit in Bogota, Colombia.

### **Foreign and Commonwealth Development Office (FCDO): Shule Bora**

This project which FCDO is funding through Cambridge Education is focused on disability inclusion within primary-level education in Tanzania.

### **Foreign and Commonwealth Development Office: Look at my garden grow!**

This project which was funded via UK Aid Match and managed on FCDO's behalf via Mannion Daniels is focused on kitchen gardening by young women and men with disabilities to improve family food security and income in Uganda.

### **Foreign and Commonwealth Development Office: Disability Inclusive Development Task Order 12.**

The Disability Inclusive Development (DID) a large FCDO-funded programme is being managed by Sightsavers. Task Order 12 was a programme focused on disability inclusive vocational training and youth employment in Bangladesh.

### **Foreign and Commonwealth Development Office: Disability Inclusive Development Task Order 13**

The Disability Inclusive Development (DID) a large FCDO-funded programme is being managed by Sightsavers. Task Order 13 focuses on strengthening systems for the enrolment, retention and support of children with disabilities at the primary level of mainstream education in Bangladesh.

### **Foreign and Commonwealth Development Office: Disability Inclusive Development Task Order 45**

The Disability Inclusive Development (DID) a large FCDO-funded programme is being managed by Sightsavers. Task Order 45 strengthens systems for the enrolment, retention and support of children with disabilities at primary level of mainstream education in Bangladesh.

### **Foreign and Commonwealth Development Office: Disability Inclusive Development Task Order 51**

The Disability Inclusive Development (DID) a large FCDO-funded programme is being managed by Sightsavers. Task Order 45 supports girls and boys with disabilities across 11 wards in 3 districts of Tanzania to access & participate in primary and pre-primary education on an equal basis to their peers.

### **Foreign and Commonwealth Development Office: Inclusion Works**

The Inclusion Works was a large FCDO-funded programme is being managed by Sightsavers. ADD International's role within the programme focused on the development of formal employment opportunities for people with disabilities in Bangladesh and Uganda.

## **16) MOVEMENT IN FUNDS. (continued)**

### **Forum for Women & Development (FOKUS): Access to Government Empowerment Programmes**

This project strengthened and increased access to Government Empowerment Programmes in Uganda.

### **Open Society Foundation-Africa: Mobilizing Women-led Disability Rights Groups to Campaign for the Ratification of the African Protocol on Disability Rights.**

This project will provide grants through a participatory grant making process to women-led disability rights groups to advocate for the ratification of the Protocol to the African Charter on Human and People's Rights on the Rights of Persons with Disabilities in Africa.

### **People's Postcode Lottery Limited: Addressing gender-based violence.**

This programme addressing gender-based violence, through mapping organisations of people with disabilities, and providing Young Leaders' internships.

### **Robert Bosch Foundation: Emergency support for persons with disabilities in Sudan**

This programme provides grants through a participatory grant making process to Organisations of Persons with Disabilities (OPDs) and/or Self-Help Groups (SHGs) in 4 states in Sudan.

### **See You Foundation (funded by Foreign Affairs of the Netherlands): We Are Able Project**

This project is working as part of a consortium towards inclusive food security in Sudan.

### **Social Protection Platform Uganda: Inclusion Initiative**

This project piloted a productive Inclusion Initiative in Uganda.

### **United Nations Trust Fund to End Violence against Women: JUST**

The JUST project aims to empower women, girls and those with minority status and socially excluded in the target areas of Cambodia to live free from all forms of violence.

### **United Nations Women Fund (Tanzania): Strengthening Women and Girls with Disabilities Meaningful Participation, Leadership and Economic Rights**

Project supporting women and girls with disabilities to participate in various events and other key activities in Tanzania.

### **World Bank Group: Building the Capacity for Self-Reliance Sustainable Infrastructure Advisory Project**

Capacity development for 60-75 formerly injured workers in 9 villages in 2 districts in Uganda.

### **Wellspring Philanthropic Fund - Global Strategic Plan**

This programme supported activities such as disability movement building and internships for young people with disabilities with a view to addressing such issues as gender-based violence experienced by women and young persons with disabilities.

### **Barbados Council for Disabled People: Conference of State Parties on the UN Convention on the Rights of Persons with Disability**

Supporting participation in the Conference by members of the CDPF executive committee.

### **Commonwealth Secretariat: Conference of State Parties on the UN Convention on the Rights of Persons with Disability**

Supporting participation in the Conference by members of the CDPF executive committee.



## 16) MOVEMENT IN FUNDS. (continued)

### Foreign and Commonwealth Development Office: Conference of State Parties on the UN Convention on the Rights of Persons with Disability

Supporting participation in the Conference by members of the CDPF executive committee.

### Commonwealth Scholarship Commission: Scholarships

To support CDPF for the promotion and selection of CSC Masters and PhD scholarships.

### Disability Rights Fund: CDPF Core Grant

To support CDPF as a resilient thought leader and advocate for disabled persons' organisations across the Commonwealth.

### Disability Rights Fund: Online Training on Disability Equalities

Training for people with disabilities on disability rights and equality.

## 17) ANALYSIS OF NET ASSETS BETWEEN FUNDS.

	Restricted funds £	General fund £	2023 Total funds £
Fund balances at 31 December 2023 are represented by:			
Tangible fixed assets	-	-	-
Current assets	322,496	698,161	1,020,657
Current liabilities	-	(140,195)	(140,195)
Provisions	-	(158,523)	(158,523)
	<b>322,496</b>	<b>399,443</b>	<b>721,939</b>
	Restricted funds £	General fund £	2022 Total funds £
Fund balances at 31 December 2022 are represented by:			
Tangible fixed assets	-	6,417	6,417
Current assets	343,473	818,668	1,162,141
Current liabilities	-	(184,019)	(184,019)
Provisions	-	(136,891)	(136,891)
	<b>343,473</b>	<b>504,175</b>	<b>847,648</b>

## 18) LEASING COMMITMENTS.

Within the next year the charity is committed to making lease payments of £11,119 (2022 £38,346). The obligation to make these annual payments expires as follows:

	2023	2022
	£	£
Due within one year	6,686	15,758
Due within 2-5 years	3,181	-
	<b>9,867</b>	<b>15,578</b>

## 19) RELATED PARTY TRANSACTIONS.

Tim Boyes-Watson, the Director of Resources, Systems and Culture as at 31 December 2023 is also associated with Fair Funding Solutions Ltd. Prior to Tim Boyes-Watson's appointment as an employee, the team from Fair Funding Solutions Ltd provided financial consultancy and interim financial management leadership, career coaching and advisory support on the implementation of new accounting software. The total value of services provided by Fair Funding Solutions in 2023 was £58,184 in fees (2022: £0) and £779 (2022: £0) for related travel expenses.

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For more information, or to request an accessible version, please get in touch: call 0300 303 8835 or email [info@add.org.uk](mailto:info@add.org.uk)

Thank you

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FOR DISABLED PEOPLE LIVING IN POVERTY.**