



ADD INTERNATIONAL AUDITED ANNUAL REPORT & ACCOUNTS.

31 DECEMBER 2024.

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

www.addinternational.org

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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:

Yetneberesh Nigussie Molla – Appointed and Co-Chair from 4 December 2024

Liz Sayce - Co-Chair from 4 December 2024

Deborah Botwood Smith – (previously Co-Chair until 4 December 2024)

Matthew David Jackson – (previously Co-Chair until 4 December 2024)

Adetokunbo Johnson

Ken Jones

Phillimon Simwaba

Rajuna Singh

Richard Mativu Musau

Vanthon Srey

COMPANY SECRETARY.

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

Mary Ann Clements, transferred the responsibility of Company Secretary to

Tim Boyes-Watson, from 24 May 2024.

HONARARY PRESIDENT.

A K Dube

SENIOR LEADERSHIP TEAM.

CURRENT MEMBERS

Fredrick Ouko	Co-Chief Executive Officer
Mary Ann Clements	Co-Chief Executive Officer
Sabina Basi	Director of Funding, Communications & Transformative Partnerships
Tim Boyes-Watson	Director of Resources, Systems and Culture

Two members of SLT served during 2024 left ADD international in April 2025:

Rose Tesha	Director of Africa
Shafiqul Islam	Director of Asia

We also have a vacant role on SLT as follows

Vacant	Director of Participatory Grant Making and Movement Support. This role was created in April 2025, replacing the roles of Director of Africa and Director of Asia, and we are looking to fill it as soon as possible.
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BANKERS.

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

NatWest

4 Market Place
Frome
Somerset
BA11 1AE

AUDITORS.

Godfrey Wilson Limited
5th 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 2024.

The Trustees are pleased to present their annual report together with the financial statements of the charitable company for the year ending 31 December 2024, 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 10 Trustees serving at the end of 2024, 8 were disabled people, 6 were Black Indigenous and People of Colour (BIPOC) from the countries where we work, 5 were women, and 4 identified as disabled women and 3 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 Co-Chair took place in 2024, Yetneberesh Nigussie Molla was appointed alongside an existing Trustee, Liz Sayce who became the other new Co-Chair.

POLICIES AND PROCEDURES FOR INDUCTION AND TRAINING OF TRUSTEES.

The role of Trustees is set out in our 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.

ORGANISATIONAL STRUCTURE AND MANAGEMENT.

Trustees meet quarterly and ensure that at least one meeting per annum happens in person. The Board is currently being supported by the executive to carry out a review of how it approaches governance and may make some changes to how they operate during 2025. Last year the Board agreed to instigate Working Groups to support the Leadership Teams work on specific topics while all decisions were 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 also have a Focal Point for Safeguarding and an Inclusive Cultures Champion who both attended the Officers Meeting along with the Co-Chairs and Treasurer.

In November 2021 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. The delegation of duties is being reviewed and updated as part of the current governance review.

Currently Fredrick Ouko and Mary Ann Clements are the Co-CEOs of the organisation. Both 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. Trustees are currently undergoing a series of workshops to support them in working together to effectively support the co leadership model at ADD.

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 changes announced in March 2025, our SLT will have five members including the two Co-CEOs. The other current members of SLT are the

Director of Funding Communications and Transformative Partnerships and the Director of Resources, Systems and Culture. A new role of Grantmaking and Movement Support was created, which will replace the Directors of Africa and Asia during 2025.

PAY POLICY FOR SENIOR STAFF.

In 2024, we carried out a review of our pay and benefits for all ADD International staff globally. This review revised our pay principles and policy and increased the focus on equity across the organisation and also created a process for advertising and setting pay in the event ADD International hires staff in countries where it is not registered as an employer. This has led to a new global pay grading system which has been implemented from the start of 2025. It includes global rates of pay for our SLT members who are charged with the overall strategic leadership of the organisation. The Board reviews and approves the remuneration for our Co-CEOs without them being present.

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

Following the grant making pilots we began in 2023 in 2024 we extended and developed our participatory grant making approach launching pilots in all of our current countries of operation; Bangladesh, Cambodia, Sudan, Tanzania and Uganda and also in one where ADD has not worked for some time, Ghana. These pilots have tested a range of approaches to participatory grant making using different mechanisms. The largest of these was the Disability Justice Fund for Women which has so far made grants to 28 organisations across three

countries in Africa and in which decisions were made by elected panels of disabled people drawn from the movements which we support. We also piloted an approach where groups of organisations who were already in relationship worked together to determine how a pot of funding which we had allocated would be utilised. Finally, we continued our support to disabled people affected by the conflict in Sudan using a rapid participatory grantmaking mechanism.

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 grantmaking.
- 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.

OUR PLANS FOR 2025 AND BEYOND.

Delivering Mtiririko

Our focus in 2025 is ensuring that we drive forward the full implementation of our new strategy, Mtiririko which was approved in 2024. It is designed to respond to what we heard from disabled people's organisations and activists as part of our transformation process between 2021 and 2023. They helped us understand how ADD should be changing for the future and responding to their needs more effectively and our Trustees set the course for that change. The focus of our whole team now is on delivering that change some of which necessarily needs to happen incrementally over time.

As a result of this in early 2025 we also announced some changes on the Senior Leadership Team which sought to accelerate progress with the implementation of our 10-year strategic framework and the transition to our new model of working. To support this we have now created one coherent Directorate for Grant Making and Movement Support and introduced a new global role of Director of Grant making and Movement Support to the Senior Leadership Team. This role alongside the Co-CEO's and other Directors, will be responsible for advising, shaping and leading the organisation's Grant making initiatives, and also for leading our support to disability justice movements.

We are now recruiting to this new post and once that recruitment is complete, we will now have a leadership team of five, with roles not being restricted on the leadership team in any specific geography. Our former Regional Directors both left the organisation at the end of April 2025. This change to our 'One ADD' structure will be fully realised during 2025 and will help us further support the changes that we have made. This year we also plan to invest in some support for our wider team to ensure we make the best of virtual collaboration tools and utilise this to continue to strengthen the ways in which how our organisation does business is able to 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.

Participatory Grant Making and Movement Support

Since the beginning of 2024 we have made 26 new grants to a total of 26 organisations through participatory processes and 15 activists from 11 countries in Africa and Asia have participated in our inaugural pilot Global Disability Leadership Academy. We continue to develop and strengthen both of these areas of activity integrating them into our core model of operating and building the internal systems and processes necessary to enable them to succeed.

Ending Well

In 2024 we agreed principles for ending our existing programmes well. Most of those that remain will come to an end during 2025 or 2026 and so, over the next 18 months our focus will shift entirely to our new strategic objectives and approaches to Participatory Grant Making and Movement Support.

ADD Hosted Fairer Funding Campaign

As part of our commitment to influence others ADD is hosting a Fairer Funding Campaign which seeks to address issues in the funding ecosystem that work against resourcing disability justice activists and organisations of persons with disabilities (OPDs) who are leading real and lasting change. The OPD leaders who lead the campaign are skilled and passionate about creating positive change. They understand the priorities of their members, and they have the right to speak for themselves. Yet they hardly receive or control any funding at all: Grants for disabled people constitute just 3% of all human rights funding, even though disabled people make up 16% of the world's population.

Even that tiny amount is mostly spent and controlled by others. Recent research published by the Global Action on Disability (GLAD) network states that “the quality of funding is as important as its quantity”. When a trickle of funding does reach disabled activists and their organisations, they are often told how to spend it by funders and intermediaries. The funding is usually short-term and inflexible and cannot be used to focus on the priorities of disabled activists themselves, including movement building.

More and better funding for disability justice means transferring real power and resources to activists and organisations who know best what needs to be done and who can do it well. One approach is participatory grant-making, where disabled activists themselves choose who should get funding and that is the approach, we are piloting ourselves at ADD. But the campaign asks also address other types of funding mechanism, as follows:

1. Increased financial support for OPDs and activists to work towards disability justice in a time of cuts and put local needs and experiences at the heart of their work.
2. Flexible, long-term funding for at least three years so that OPDs and activists can set their own priorities, and sustain and adapt their work in changing contexts, including those affected by the challenges of climate breakdown, conflict, and political instability.
3. Learning from successful initiatives and the funders and grantees involved, including participatory funding models that increase the role and control of OPDs and activists in decisions about who gets funded and how.

4. More accessible funding opportunities that involve simpler processes, are available in multiple languages, and have deadlines that allow time for sharing through offline networks.
5. Better tracking to know how much funding is allocated to OPDs and activists and to ensure it reaches them and supports their work.

Institutional Strengthening

Meanwhile in 2024 Ford Foundation supported us to carry out a participatory process involving a number of members of our team to identify key areas of focus for organisational strengthening moving forward.

As a result, we focused on strengthened our approach to both Learning and Security Management in 2024, introducing a new Head of Learning post who has been re-thinking how we approach learning in line with our new strategy, and working with a consultant to develop a robust security approach for the organisation.

A key element of our new strategy is transforming how we work internally to ensure it really reflects the work that we do in the world and we are therefore committed to continuing to invest in efforts to support the development of a culture that we believe will support the effective implementation of our strategy. These currently include our Inclusive Cultures work encompassing our One ADD approach to Diversity, Equity and Inclusive as well as Anti-Ableism and Anti-Racism as per our strategic commitments on these issues.

We have also dedicated 2025 as our Year of Working Well as an organisation. This project combines a number of different initiatives designed to support staff wellbeing along with support to staff for more effective ways of working. As part of this we are currently piloting the 4-day work week and all our staff have had the chance to opt into this trial in 2025.

FINANCIAL REVIEW.

INCOME.

ADD International's total income in 2024 was £3.5m, compared to £2.5m in 2023. This dramatic increase of 40% in overall income reflect the success ADD has had with attracting new strategic and flexible grants to support our strategy, which involves moving away from delivering restricted funding projects to participatory grant-making. In order to support this, we developed a financial road map which requires us to grow unrestricted income in absolute terms and as a share of overall income. Unrestricted income grew 90% to £1.8m in 2024, which followed a 41% increase in 2023. Whereas restricted income remained a similar level as 2023, at £1.7m. This

means that the share that unrestricted income forms of total income rose from 38% in 2023 to 51% in 2024.

In 2024, ADD enjoyed support from four key strategic funders: Ford Foundation, Wellspring Philanthropic Fund, Robert Bosch Foundation and the People's Postcode Lottery who provided grants totalling £1.2m, (See Note 1 to the Accounts for details). This funding has been pivotal to us moving forward with ADD's new strategy. Unrestricted income from regular donations and collections fell by 4% to £0.47m from £0.49m in 2023 due to some natural attrition of donations. We are deeply grateful to our committed supporters for their continuing generosity as this forms a key foundation for our long-term financial sustainability.

EXPENDITURE.

ADD International's total expenditure of £2.7m was at a similar level in 2024 as 2023. The pattern of expenditure mirrored income, with unrestricted expenditure rising and restricted expenditure falling. Unrestricted expenditure rose by 23% to £1.3m from £1.0m in 2023, while restricted expenditure fell by 10% to £1.5m from £1.6m in 2023. The share that unrestricted expenditure forms of total expenditure rose to 46% from 39% in 2023.

The key area where ADD is investing more funds is in participatory grant-making. The value of grants distributed through participatory grant-making increased by 372% from £21,548 in 2023 to £101,619 in 2024. We made 26 grants to 26 organisations in 3 countries through a collaborative approach to grant making which we have been piloting in parallel and through rapid grant making to organisations Sudan in the context of the current conflict there.

Significant work was undertaken to develop and receive applications for a new open grant-making mechanism that ADD launched in 2024, called the Disability Justice Fund for Women (the "DJFW"). The DJFW is operating in Ghana, Tanzania and Uganda and is funded with a mix of funds from a restricted grant from the Open Society Foundation and ADD's unrestricted funds. Over 900 applications were received, and grants to 28 partners, that the panel of disability activists selected, were paid in early 2025.

Restricted grants to partners made through ADD's declining portfolio of restricted projects fell by 53% from £215,048 in 2023 to £101,227 in 2024. This shift in grant-making practice also reflects ADD's strategy. See Note 6 for further details around grant-making to partners.

Alongside these investments in participatory grant-making, ADD is continuing to take deliberate steps to reduce or control our core running costs. After the 9% reduction in staff costs in 2023, we only increased staff costs by 3% in 2024, despite awarding pay increases in line with our commitments to equitable pay principles. We reduced office running costs by a further 28% in 2024, after making a reduction of 23% in 2023, by reducing the size and costs of

our offices in the UK and overseas. We kept support costs at 21% of total costs in 2024, which is a similar proportion as in 2023.

In 2024, ADD International spent £0.40m on raising funds compared to £0.35m in 2023, which is an increase of 16%. This investment generated significantly more income, and therefore the percentage share of expenditure on raising funds fell from 14% in 2023 to 12% in 2024.

FINANCIAL POSITION.

After recording a planned deficit in 2023, ADD's financial plan for 2024 was to achieve a significant unrestricted and overall surplus and to rebuild our unrestricted reserves above a target of £500,000 from £399,433 at the end of 2023.

ADD achieved these financial aims and recorded an unrestricted surplus of £517,889, which has increased unrestricted reserves to £917,332 at the end of 2024. While this is significantly above the £500,000 target, in part this reflects the fact that one of ADD's donors, the Robert Bosch Foundation provided 2-years unrestricted funding in a single up-front grant of £255,588. As we increase our grant making we will keep our reserves policy under review.

ADD's balance of restricted funds increased by £273,401 in 2024 to £595,897. A key driver of this increase in the restricted funds balance was the funding from Open Society Foundation for the Disability Justice Fund for Women, as grants were due to be paid to grantees in early 2025.

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 reserves target of £500,000 set in December 2023. As noted above, unrestricted reserves were £917,332 at the end of 2024, which is comfortably above this target.

ADD is planning for a significant unrestricted deficit in 2025, while keeping unrestricted reserves above the £500,000 target. The main areas of investment causing the planned

deficit will be a further increase in the amount and percentage of its funding that is being applied to participatory grant-making.

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 maintain the portfolio of unrestricted grants fundraising that was developed in 2024 in the medium-term. However, the long-term commitments we have received from some of these funders and positive relationships we are developing with other potential funders, 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 2024 should be prepared on the going concern basis.

INVESTMENT POLICY.

As our cashflow position improved considerably in 2024 compared to 2023, we have been placing some of our unrestricted reserves in deposit accounts to earn higher rates of interest compared to ADDs current accounts. We will continue do so in 2025 and start to place some of the funds on deposit for longer periods to further improve rates of return.

FINANCIAL PLANS FOR 2025 AND BEYOND.

In the 2023 annual report we predicted that 2024 would be a pivotal year financially. That has proved to be the case with the proportion of unrestricted funding increasing significantly and moving above 50%. ADD also achieved a significant unrestricted surplus and rebuilt its reserves beyond its target level. ADD's funding mix and financial position has been transformed by the success of our strategy and how attractive this has been to a key group of committed donors.

The financial plans for 2025 are about seeking to achieve a similarly dramatic shift in ADD's pattern of expenditure. While ADD did increase the amount distributed through participatory grant-making by 372% in 2024, this was from a low base. The aim will be to further increase this high rate of growth, but now from a significantly higher point and make well over £0.5m in grants in 2025.

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 in depth at a Risk Management Working Group and then subsequently in 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:

- **Not having the right organisational culture to succeed with the new strategy**

The shift required in ways of working and behaviours to fulfil ADD's ambitions around participatory grant-making are profound. In recent years, many forums and much discussion globally has been devoted to the barriers to change of this nature within organisations like ADD. And ADD's own experience since starting on its new strategy is that it is truly challenging to change the ways of working and behaviours needed to better share resources and power with the disability movement.

ADD has put in place a different form of leadership than many similar organisations by having Co-Chairs of the Board and Co-CEOs that better reflect the diversity of the people and organisations that ADD works with. ADD is taking further steps in 2025 to recruit a new Director of Grantmaking and Movement Support on the Senior Leadership Team to drive the growth in participatory grant-making and just as importantly the culture change that it requires to be successful. ADD is investing in developing its values and a behavioural framework that supports them through an Inclusive Culture programme and arrange of staff wellbeing and development initiatives. ADD assesses staff engagement and wellbeing through regular pulse surveys and takes management action as a result.

- **Unable to sustain fundraising due to context or challenges in demonstrating success**

There have been rapid shifts in the funding landscape in early 2025 and a significant global reduction in the funding that governments are providing for humanitarian and development programming. There are also challenges for organisations like ADD that provide unrestricted funding to partners in demonstrating success to sustain long-term commitment from their funders.

ADD also invested in a new learning role in 2024 to enable us to design new participative learning processes and capture learning and stories around success. ADD will also invest

more in senior fundraising staff and relationship building with major funders by the Co-CEOs and other senior leaders in 2025.

- **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. The risk of this to ADD is probably increasing as we seek to work in countries where we have not worked for some time, like Ghana, and to fund partners that we have not worked with before, including many community groups, which can be less formal and have difficulties being fully compliant with regulations in their country.

ADD is seeking advice from its own professional staff as well as accountants and lawyers, while seeking in principle to keep its own compliance requirements as light as possible. ADD is using fiscal sponsors where necessary to take responsibility for the financial management aspects of working with unregistered groups.

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 in 2022. This led to a qualification of our accounts for the year ending

31 December 2022, with respect to Sudan, which also applied for the years ending 31 December 2023 and 2024. ADD has contracted a new firm of auditors to audit our Sudan branch. We are aiming that this will meet our UK auditors needs and provide them with assurance over the opening balances and financial activities undertaken in Sudan for the 2025 audit.

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. The trustees approved an ethical fundraising policy in March 2025.

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.

Yetneberesh Nigussie

Liz Sayce

Yetneberesh Nigussie Molla and Liz Sayce - Co-Chairs of Trustees

Date: 17 September 2025

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 2024, 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 2024 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, and over the related creditor balances. Included in total expenditure of £2.70m (2023: £2.63m) is expenditure recognised in the Sudan branch of ca. £228k (2023: £333k). Included in total creditors (including provisions) of £335k are creditors in the Sudan branch of £139k. 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 2023 and 31 December 2024, or the existence, valuation, classification and completeness of creditors for the year ended 31 December 2024. Consequently we were unable to determine whether expenditure and creditors recognised in Sudan are fairly stated. In addition, were any adjustment to expenditure or creditors (including provisions) 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 2024. 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, which includes the directors’ report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the directors’ report included within the trustees’ report have 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
- we have not received all the information and explanations we require for our audit; 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 set out in the trustees’ report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity 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. This description forms part of our auditor's report

USE OF OUR REPORT.

This report is made solely to the charity'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 charity'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 charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Date: 17 September 2025

Alison Godfrey

Alison Godfrey FCA
(Senior Statutory Auditor)

For and on behalf of:
GODFREY WILSON LIMITED
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

STATEMENT OF FINANCIAL ACTIVITIES YEAR TO 31 DECEMBER 2024. (Incorporating an income and expenditure statement)

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	Unrestricted funds £	Restricted funds £	2023 Total funds £
Income from:							
Grants, donations, and legacies	1	1,768,298	30,006	1,798,304	873,808	-	873,808
Interest receivable	2	4,333	-	4,333	3,051	-	3,051
Charitable activities	3	4,000	1,677,714	1,681,714	63,931	1,559,384	1,623,315
Other income		9,857	-	9,857	910	-	910
Total income		1,786,488	1,707,720	3,494,208	941,700	1,559,384	2,501,084
Expenditure on:							
Raising funds	5	400,962	-	400,962	347,654	-	347,654
Charitable expenditure:							
Support of the International Disability Movement		850,269	1,451,687	2,301,956	670,110	1,609,029	2,279,139
Total expenditure	7	1,251,231	1,451,687	2,702,918	1,017,764	1,609,029	2,626,793
Net income/(expenditure)	8	535,257	256,033	791,290	(76,064)	(49,645)	(125,709)
Transfers between funds	16	(17,368)	17,368	-	(28,668)	28,668	-
Net movement in funds	16	517,889	273,401	791,290	(104,732)	(20,977)	(125,709)
Fund balances at 1 January		399,443	322,496	721,939	504,175	343,473	847,648
Fund balances 31 December		917,332	595,897	1,513,229	399,443	322,496	721,939

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 2024.

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible fixed assets	11		-		-
Current assets					
Debtors	12	335,203		328,611	
Cash at bank and in hand	13	1,507,874		692,046	
		1,843,077		1,020,657	
Creditors: Amounts falling due within 1 year	14	(184,343)		(140,195)	
Net current assets			1,658,734		880,462
Total assets less current liabilities			1,658,734		880,462
Provisions	15		(145,505)		(158,523)
Total net assets	17		1,513,229		721,939
 Represented by:					
The funds of the charitable company:					
<i>Restricted funds</i>	16		595,897		322,496
<i>Unrestricted funds</i>					
- <i>General funds</i>			917,332		399,443
			1,513,229		721,939

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

K J Jones

Kenneth Jones - Treasurer

Date: 17 September 2025

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

STATEMENT OF CASH FLOWS YEAR TO 31 DECEMBER 2024.

	Notes	2024 £	2023 £
Cash inflow from operating activities:			
Net cash used in operating activities	A	830,506	(85,975)
Cash inflow from investing activities:			
Purchase of tangible fixed assets		-	-
Dividends, interest and rents from investments		4,333	3,051
Net cash from/(used) in investing activities		4,333	3,051
Change in cash and cash equivalents in the year		834,840	(82,924)
Movement due to foreign exchange		(19,011)	15,812
Cash and cash equivalents at 1 January	B	692,046	759,158
Cash and cash equivalents at 31 December	B	1,507,874	692,046

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

	2024	2023
	£	£
Net movement in funds (as per the statement of financial activities)	791,290	(125,709)
Adjustments for:		
Dividends, interest and rents from investments	(4,333)	(3,051)
Loss / (gain) on disposal of tangible fixed assets	-	6,417
Foreign exchange gains / (losses)	19,011	(15,812)
(Increase) / decrease in debtors	(6,592)	74,372
Increase / (decrease) in creditors	44,148	(43,824)
(Decrease) / increase in provisions	(13,018)	21,632
Net cash from/ (used) in operating activities	830,506	(85,795)

B Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash at bank and in hand	1,507,874	692,046
Total cash and cash equivalents	1,507,874	692,046

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).

ADD International is registered in England and Wales as Action on Disability and Development Company Number 2033925 and Charity Commission Number 294860. ADD International's registered address is The Old Church School, Butts Hill, Frome, Somerset, BA11 1HR, UK.

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;
- termination provisions; and
- 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.

	2024			2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Regular donations and collections	472,248	-	472,248	491,963	-	491,963
Non-regular grants, donations and legacies	1,296,050	30,006	1,326,056	381,845	-	381,845
	<u>1,768,298</u>	<u>30,006</u>	<u>1,798,304</u>	<u>873,808</u>	<u>-</u>	<u>873,808</u>

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

Ford Foundation	316,691
Wellspring Philanthropic Fund	163,986
Robert Bosch Foundation	255,558
People's Postcode Lottery Ltd	500,000

2) INTEREST RECEIVABLE.

	2024			2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Bank interest	4,333	-	4,333	3,051	-	3,051
	<u>4,333</u>	<u>-</u>	<u>4,333</u>	<u>3,051</u>	<u>-</u>	<u>3,051</u>

3) INCOME FROM CHARITABLE ACTIVITIES

	2024			2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Atlantic Fellows for Social and Economic Equity LSE	-	61,629	61,629	-	-	-
Bournemouth University	-	1,029	1,029	-	40,237	40,237
CAFOD	-	-	-	-	18,031	18,031
Comic Relief	-	69,000	69,000	-	163,507	163,507
DT Global	-	-	-	63,931	-	63,931
Dutch Ministry of Foreign Affairs	-	-	-	-	5,524	5,524
EA Foundation	-	31,500	31,500	-	-	-
Foreign, Commonwealth and Development Office (FCDO)	-	621,004	621,004	-	732,796	732,796
Open Society Foundation	-	156,662	156,662	-	162,390	162,390
Robert Bosch Foundation	-	-	-	-	43,550	43,550
See You Foundation (funded by Foreign Affairs of Netherlands)	-	202,406	202,406	-	217,736	217,736
United Nations Trust Fund to End Violence against Women (Cambodia)	-	105,766	105,766	-	105,581	105,581
United Nations Women Fund (Tanzania)	-	28,607	28,607	-	10,693	10,693
United GMH	4,000	-	4,000	-	-	-
Small Grants less than £1000	-	580	580	-	-	-
Sub-Total Grants provided for activities carried out directly by ADD International	4,000	1,278,183	1,282,183	63,931	1,500,045	1,563,976
Barbados Council for Disabled People	-	-	-	-	3,067	3,067
Commonwealth Secretariat	-	2,500	2,500	-	5,000	5,000
Commonwealth Scholarships Commission	-	-	-	-	2,800	2,800
Disability Rights Advocacy Fund	-	-	-	-	36,472	36,472
Foreign, Commonwealth and Development Office (FCDO)	-	397,031	397,031	-	12,000	12,000
Sub-Total Grants provided for activities carried out by the Commonwealth Disabled People's Forum	-	399,531	399,531	-	59,339	59,339
Total of all Grants	4,000	1,677,714	1,681,714	63,931	1,559,384	1,623,315

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 2024 was £757,877 (2023: £874,394). There are no unfulfilled conditions or contingencies attaching to these grants in 2024.

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	
	2024	2023
	Total	Total
	funds	funds
	£	£
Regular donor acquisition and support	379,403	317,616
Trust development	150	2,137
Non regular donations	9,137	9,879
Communication and promotional activities	12,272	18,021
	<u>400,962</u>	<u>347,654</u>

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

	2024	2023
	£	£
Grants made <u>using</u> ADD's new participatory grant-making approach:	101,619	21,548
Sudan (Restricted)	40,000	20,000
Women with Disability Association (WWDA)	10,000	5,000
Cross Disability Federation - Kassala state	20,000	5,000
Deaf Union- River Nile	10,000	5,000
Blind Union - Gezira state	-	5,000
Tanzania (Restricted)	-	1,548
Eva Masanilo - PGM - BU	-	516
Zanzibar YWD - PGM - BU	-	1,032

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

Bangladesh (Restricted)	10,598	-
Habelibag Pratibondhi Unnyan Sangstha	1,578	-
Rampal Pratibondhi Unnyan Sangstha	1,512	-
Jagoron Pratibondhi Unnyan Sangstha	1,510	-
Baoniabad Pratibondhi Unnyan Sangstha	1,505	-
Mukti Pratibondhi Kallyan Sangstha	1,505	-
Protiggya Pratibondhi Unnyan Sangstha	1,500	-
Muktir Sangram Pratibondhi Unnyan Sangstha	1,488	-
Bangladesh (Unrestricted)	20,131	-
Protibondhi Narider Jatio Parisad	5,022	-
Disabled Welfare Society	4,862	-
Jatio Trinomul protibandhi Sangstha	5,148	-
Bangladesh Society for the Change and Advocacy Nexus	5,099	-
Cambodia (Unrestricted)	30,890	-
Representative Self Help Disabilities Organization Batheay District (RSDOB)	2,574	-
Women and Children with Disabilities Forum Kampong Cham (WCDF)	2,574	-
Development for Women and Children with Disabilities Organization (DWEDO)	2,574	-
Kampong Speu Disable Women Forum (DWF)	2,574	-
Cambodian Disabled People Development Federation, Skus (CDPDF)	2,574	-
Somrongtong Disabled People Development Federation (SRDF)	2,120	-
Oddong Disability Development Federation (ODDF)	2,802	-
Vor Sor Disability Development Federation (VSDDF)	2,802	-
Disabled People Organisation Representative Kampong Speu (DPO)	2,574	-
Boset Disabled People Development Organization (BDPDO)	2,574	-
Kong Pisey Disabled People Development Federation (KDPDF)	2,574	-
Svay Sight savers abled People Development Federation (SKDPDF)	2,574	-
Restricted Grants made <u>without</u> ADD's participatory grant making approach	101,227	215,048
Bangladesh	37,454	53,468
Nasirullah Psychotherapy Unit (NPU)	10,403	11,004
Innovation for Wellbeing Foundation (IWF)	10,821	24,291
Disabled Child Foundation (DCF)	15,279	13,810
Grants < £3,000	951	4,363
Cambodia	35,233	54,678
Aphivat Strey Orgnization (AS)	4,897	10,740
Somrongtong Disabled People Development Federation (SRDF)	15,835	21,584
Khemara Organization	14,501	22,354

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

Sudan	26,796	83,058
Women with Disability Association (WWDA)	26,796	59,896
Kassala CDF	-	23,162
Tanzania	-	12,453
Amani Mwalukwa - TO51	-	4,151
VODIWOTA - TO51	-	4,151
APDM - TO51	-	4,151
Grants < £3,000	-	-
Uganda	1,744	11,391
SNUPA and BUDU - UKAM	1,744	4,051
Friends of Stacey Children's Initiative (SFCI) - Wellspring	-	7,340
Total Grants Payable	202,846	236,597

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 £	2024 total funds £
Staff costs (note 9)	825,344	245,187	394,210	1,464,741
Office running costs	81,245	4,686	52,974	138,905
Transport & travel	19,910	4,583	17,541	42,034
Payments payable to partners (note 6)	202,846	-	-	202,846
Field operations	504,436	1,947	6,280	512,663
Exchange loss/(gain)	24,645	-	(5,634)	19,011
Fundraising activities	-	45,794	2,375	48,169
Consultancy & external advice	139,879	14,348	39,415	193,642
Governance - Trustees' costs	2,589	-	43,846	46,435
Governance – Audit	16,416	-	18,056	34,472
Subtotal	1,817,310	316,545	569,063	2,702,918
Support costs	484,646	84,417	(569,063)	-
	2,301,956	400,962	-	2,702,918

Prior period comparative

	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

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.

8) NET INCOME/EXPENDITURE FOR THE YEAR.

This is stated after charging:

	2024	2023
	£	£
Trustees' reimbursed expenses	2,837	2,066
Operating leases	42,975	83,454
Auditors' remuneration:		
- Statutory audit services - Current year	16,500	15,500
- Overseas auditors	16,416	14,918

The trustees' reimbursed expenses relate to an in-person Board meeting held in Tanzania in 2024, and 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:

	2024	2023
	£	£
Wages and salaries	552,354	448,973
Social security costs	46,887	35,068
Pension contributions	28,798	23,244
Total emoluments paid to staff based in the UK	628,039	507,285
Other staff costs (health insurance, training & recruitment)	50,821	21,213
Total staff costs for centrally contracted employees	678,860	528,498
Total staff & salary costs for field staff based overseas	785,881	886,887
	1,464,741	1,415,385

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

	2024	2023
	Number	Number
£60,001 - £70,000	3	1

Pension contributions totalling £12,138 (2023: £3,831) 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 £366,613 (2023: £348,507). During the year ended 31 December 2024, 6 trustees were reimbursed £2,837 in relation to an in person Board meeting held in the Tanzania (2023: £2,066).

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 £53,080 (2023: £12,029).

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:

	2024	2023
Bangladesh	13.3	17.3
Cambodia	4.0	4.8
Sudan	7.6	12.3
Tanzania	11.5	14.0
Uganda	4.3	6.1
UK	9.0	9.1
	49.7	63.6

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.

	Overseas assets £	Total £
Cost or valuation		
At 1 January 2024	41,623	41,623
Disposals in year	(27,897)	(27,897)
At 31 December 2024	13,726	13,726
Depreciation		
At 1 January 2024	41,623	41,623
On disposal	(27,897)	(27,897)
At 31 December 2024	13,726	13,726
Net book values		
At 31 December 2023	-	-
At 31 December 2024	-	-

12) DEBTORS.

	2024	2023
	£	£
Other debtors	4,998	4,423
Prepayments	22,798	27,504
Trade Debtors	158,999	180,728
Accrued income	141,119	106,340
Overseas advances	7,289	9,615
	<hr/>	<hr/>
	335,203	328,611

13) CASH AT BANK AND IN HAND.

	2024	2023
	£	£
UK current accounts and cash in hand	906,664	344,815
Overseas accounts	92,985	147,189
UK deposit accounts	508,191	199,947
Overseas cash	34	95
	<hr/>	<hr/>
	1,507,874	692,046

14) CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR.

	2024	2023
	£	£
Payroll taxes	34,094	22,426
Trade creditors	21,712	35,543
Accruals	67,334	41,617
Other creditors	61,203	40,609
	<hr/>	<hr/>
	184,343	140,195

15) PROVISIONS.

	At 1 January 2024	Incoming (charge for the year)	Outgoing (utilised)	At 31 December 2024
	£	£	£	£
Overseas staff terminations	158,523	40,062	(53,080)	145,505
	<hr/>	<hr/>	<hr/>	<hr/>
	158,523	40,062	(53,080)	145,505

Prior period comparative

	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
	<hr/>	<hr/>	<hr/>	<hr/>
	136,891	33,661	(12,029)	158,523

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 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2024 £
Restricted Funds					
Appeals to ADD's supporters for activities carried out directly by ADD International					
Radio 4 Unlock Independence Appeal	-	30,006	(30,006)	-	-
Sub-Total Appeals to ADD's supporters for activities carried out directly by ADD International	-	30,006	(30,006)	-	-
Restricted Grants provided for activities carried out directly by ADD International					
Atlantic Fellows for Social and Economic Equity:					
Connecting Disability Justice	-	61,629	(3,393)	-	58,236
Bournemouth University with funding from the Art and Humanities Research Council: Empowering disabled people for progressive social change					
	-	1,029	(1,029)	-	-
CAFOD: Alternative Livelihoods	10,962	-	(10,962)	-	-
Comic Relief: STP Comms Lab	-	5,000	-	-	5,000
Comic Relief: Community-Based Mental Health	85,859	64,000	(149,859)	-	-
Dutch Ministry of Affairs: #ShiftThePower Fellowship					
	1,843	-	(1,843)	-	-
EA Foundation: Disability Academy	-	31,500	-	-	31,500
Foreign and Commonwealth Development Office:					
Shule Bora	55,125	201,379	(195,728)	-	60,776
Foreign and Commonwealth Development Office:					
Look at my garden grow!	(12,796)	27,251	(23,997)	-	(9,542)
Foreign and Commonwealth Development Office:					
Disability Inclusive Development Task Order 45	-	124,745	(124,745)	-	-
Foreign and Commonwealth Development Office:					
Disability Inclusive Development Task Order 51	-	267,629	(266,835)	-	794
Open Society Foundation: Mobilizing Women-led Disability Rights Groups to Campaign for the Ratification of the African Protocol					
	159,754	156,662	(97,308)	-	219,108
Robert Bosch Foundation: Emergency support for persons with disabilities in Sudan					
	23,550	-	(40,918)	17,368	-
See You Foundation (funded by Foreign Affairs of the Netherlands): We Are Able Project					
	(12,440)	202,406	(158,274)	-	31,692
United Nations Trust Fund to End Violence against Women: JUST					
	14,066	105,766	(109,556)	-	10,276
United Nations Women Fund (Tanzania): Strengthening Women and Girls with Disabilities Meaningful Participation, Leadership and Economic Rights					
	(383)	28,607	(28,224)	-	-
Restricted Grants provided for activities carried out directly by ADD International (less than £ 500)					
	-	580	(302)	-	278
Sub-Total Grants provided for activities carried out directly by ADD International	325,540	1,278,183	(1,212,973)	17,368	408,118

16) MOVEMENT IN FUNDS. (continued)

	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2024 £
Restricted Grants made to ADD International for work carried out by the Commonwealth Disabled People's Forum (CDPF)					
Commonwealth Secretariat: Conference of State Parties on the UN Convention on the Rights of Persons with Disability	-	2,500	(540)	-	1,960
Commonwealth Scholarship Commission: Scholarships	680	-	(1,120)	-	(440)
Disability Rights Fund: CDPF Core Grant	(3,724)	397,031	(207,048)	-	186,259
Sub-Total Grants provided for activities carried out by the Commonwealth Disabled People's Forum	(3,044)	399,531	(208,708)	-	187,779
Total of all Restricted Funds	322,496	1,707,720	(1,451,687)	17,368	595,897
Unrestricted Funds					
Unrestricted Funds	399,443	1,786,488	(1,251,231)	(17,368)	917,332
Total Funds	721,939	3,494,208	(2,702,918)	-	1,513,229

Prior period comparative

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2023 £
Restricted Funds					
Restricted Grants provided for activities carried out directly by ADD International					
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)

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2023 £
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	-
Sub-Total Grants provided for activities carried out directly by ADD International	321,474	1,500,045	(1,524,647)	28,668	325,540

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2023 £
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Restricted Grants made to ADD International for work carried out by the Commonwealth Disabled People's Forum (CDPF)

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)	-

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2023 £
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)
Sub-Total Grants provided for activities carried out by the Commonwealth Disabled People's Forum	21,999	59,339	(84,382)		(3,044)
Total of all Restricted Funds	343,473	1,559,384	(1,609,029)	28,668	322,496
Unrestricted Funds					
Unrestricted Funds	504,175	941,700	(1,017,764)	(28,668)	399,443
Total Funds	847,648	2,501,084	(2,626,793)	-	721,939

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:

Radio 4 Unlock Independence Appeal

This appeal was launched with the help of Radio 4 Charity appeals. It raised funds for members of organisations of people with disabilities to start up their own small businesses, so they can have an independent income and live freely.

Atlantic Fellows for Social and Economic Equity: LSE Atlantic Equity Challenge - Connecting Disability Justice with Wider Challenges to Inequalities

This project being undertaken in partnership with the Atlantic Fellows for Social and Economic Equity based at the London School of Economics. It is an action research project to catalyse collaboration between disability and inequality campaigners in Kenya, Ghana - and beyond.

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: STP Comms Lab

Funding to support advocacy and communications around Shift the Power.

16) MOVEMENT IN FUNDS. (continued)

Comic Relief: Community-Based Mental Health Project

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

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.

EA Foundation: Disability Academy

Grant funding a Pilot a Global Disability Leadership Academy for young disabled people to support their leadership journey.

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 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.

Open Society Foundation Mobilizing Women-led Disability Rights Groups to Campaign for the Ratification of the African Protocol.

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.

16) MOVEMENT IN FUNDS. (continued)

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.

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.

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.

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 £	2024 Total funds £
Fund balances at 31 December 2024 are represented by:			
Tangible fixed assets	-	-	-
Current assets	595,897	1,247,180	1,843,077
Current liabilities	-	(184,343)	(184,343)
Provisions	-	(145,505)	(145,505)
	595,897	917,332	1,513,229

	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)
	322,496	399,443	721,939

18) LEASING COMMITMENTS.

Within the next year the charity is committed to making lease payments of £32,667 (2023 £11,119). The obligation to make these annual payments expires as follows:

	2024 £	2023 £
Due within one year	11,907	6,686
Due within 2-5 years	1,678	3,181
	13,585	9,867

19) RELATED PARTY TRANSACTIONS.

Tim Boyes-Watson, the Director of Resources, Systems and Culture as at 31 December 2024 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 2024 was £62 in fees (2023: £58,184) and £Nil (2023: £779) for related travel expenses.

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

Thank you



**SUPPORTING THE POWER AND AGENCY OF
DISABILITY JUSTICE ACTIVISTS**