

**DISABILITY AND DEVELOPMENT PARTNERS  
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2011**

**COMPANY REGISTRATION NO: 3027274 (ENGLAND AND WALES)**

# DISABILITY AND DEVELOPMENT PARTNERS

## CONTENTS

---

	<b>Pages</b>
Trustees and advisors	1
Trustees' report	2 - 9
Independent Auditors' report	10-11
Statement of financial activities	12
Balance sheet	13
Notes to the financial statements	14-18

# DISABILITY AND DEVELOPMENT PARTNERS

## DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

---

<b>Directors and trustees</b>	Stuart Andrews, Chair (deceased 28th July 2010) Michelle Pisano (resigned as Treasurer 27th July 2010) Joshua Swirsky (Chair from 12 <sup>th</sup> October 2010) John De Ritter Sujit Peris Hitendra Solanki (Treasurer from 27th July 2010) Tom Crisp (elected 12 <sup>th</sup> October 2010) Olivia Macdonald (elected 12 <sup>th</sup> October 2010)
<b>Company secretary</b>	Kamala Achu
<b>Company number</b>	3027274
<b>Charity number</b>	1046001
<b>Registered office</b>	404 Camden Road London N7 0SJ
<b>Auditor</b>	Trudgeon Halling The Platt, Wadebridge Cornwall, PL27 7AE
<b>Bankers</b>	Unity Trust Bank Plc Nine Brindleyplace Birmingham B1 2HB

# **DISABILITY AND DEVELOPMENT PARTNERS**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2011**

---

The Trustees, who are also Directors for the purposes of the Companies Act, present their Annual Report and the financial statements of Disability and Development Partners (the Charity) for the year ended 31 March 2011. The Trustees confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 (2<sup>nd</sup> edition – May 2008).

### **Status and Administration**

Disability and Development Partners (DDP) is a charitable company limited by guarantee, incorporated on 28 February 1995 under its original name of Jaipur Limb Campaign (company number 3027274) and registered with the Charity Commissioners as a charity in April 1995 (charity registration number 1046001). On 31 May 2005 Jaipur Limb Campaign changed its name to Disability and Development Partners (DDP).

The governing document is the Memorandum and Articles of Association. Clause 6 of the Memorandum restricts the liability of each member, as defined by paragraph 3 of the Articles of Association, to five pounds in the event of the Charity being wound-up. The Charity cannot pay dividends and must utilise all its funds to further its stated charitable objectives. At 31 March 2011, there were seven members (2010 - six).

### **Governance and organisation of the Charity**

#### **Trustees**

The Board of Trustees is the governing body of the Charity and determines the policy of the Charity. It is also responsible for the overall management of the Charity and for ensuring that Charity policy is implemented by the staff. The Board of Trustees meets at least four times per annum. Trustees are appointed by the Board of Trustees, and at any time there should not be fewer than five nor more than twelve trustees.

Induction and Training of Trustees: Procedures for recruiting and training trustees are in place. The Board of Trustees aims to ensure that its membership is appropriate to the work of DDP and that any new trustees add to the Board's diversity, skills and experience, including but not limited to, development and/or charity governance.

All members of the Board of Trustees have confirmed that they do not have and have not had any beneficial interest in any contract with the Charity.

Michelle Pisano stood down as Treasurer on 28<sup>th</sup> July though the Board is delighted that she remains a trustee of DDP. Hitendra Solanki was elected as Treasurer in her place.

The Board is very grateful to Joshua Swirsky who was (re)appointed as Chair on 12<sup>th</sup> October 2010 after stepping into the breach resulting from the unexpected and tragic death of Stuart Andrews on 28<sup>th</sup> July 2010. Stuart Andrews was a friend and supporter of DDP for a long time and had been a trustee for many years. He became Chair in September 2009. His untimely and unexpected death means that the remaining trustees and the staff have been deprived of his wise counsel, friendship and good humour. Stuart was realistic as to what could be achieved by DDP but also determined to ensure that as much value as possible was obtained in every area where DDP worked. His leadership during the difficult months of late 2009-early 2010, when the UK economy was facing many difficulties, was calm and reassuring. This leadership will be sorely missed. DDP's 2010 annual review included a short tribute to Stuart. We are grateful to all Trustees for their continued support, especially during the difficult time following Stuart's death.

#### **Staff**

Kamala Achu, our Executive Director, together with Maggie Owen as Finance and Fundraising Officer and Simon Godziek as Project Officer, form DDP's effective core team. The Board is very grateful to Kamala, Maggie and Simon for their continued hard work and enthusiastic commitment throughout to meet DDP's strategic objectives, ensure project implementation, new development and fundraising and above all to provide constant and timely support to our project partners abroad.

# DISABILITY AND DEVELOPMENT PARTNERS

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2011

---

The Board are acutely aware that the DDP is only as good as the people who work for it. All 3 permanent staff have to manage project work in London with trips abroad, the fundraising work which keeps DDP going and developing and submitting proposals for new projects. The Board recognises the degree of commitment shown by staff to juggle all these tasks successfully and the ever mounting administrative burden placed upon them as funders require more and more detailed reports and oversight. The staff are also the public face of the DDP and continue to be a credit to themselves and the organisation when performing this role.

### ***Service Providers & Volunteers***

DDP's accountant Debbie Risborough has taken our accounts right through to the audit stage as well as contributing to project financial planning and being an enthusiastic core supporter. Judy Hackney – DDP's much valued and longstanding volunteer - was joined last year by Nadia Imtiaz, who supported core fundraising efforts and undertook invaluable desk research. We remain grateful to Pedro Navarro for excellent IT support and to Devdan Sen for the design and production of DDP's annual review.

### ***Risk management***

Trustees are kept fully informed of risks to which the charity is exposed and the steps taken to mitigate, where possible, their impact. The success of significant funding applications already in development contributed to the very high level of income DDP achieved during the financial year 2010-2011. Nevertheless, prudence and caution are ever more necessary as the funding environment continues to become harsher and general fundraising, in particular, has not kept pace with programme funding, thus reducing the flexibility available to DDP if any extraordinary situations should arise and also reducing resources available for new staff recruitment, governance and new programme development.

DDP was, however, successful again this year in securing core support from the Valentine Trust. We also obtained specific funding for organisational development from Comic Relief to support trustee training and the development of DDP's next 5 year Strategic Plan during 2011-2012, with additional resources to revise and strengthen the financial management of DDP and our African partners over the next three years. A full risk management review will be undertaken as part of the Strategic Plan process.

### ***Reserves***

DDP aim's to retain three months full running costs as an unrestricted reserve. The financial year ended with an increased reserve of £39,906 (2009/2010 £18,745).

DDP's policy on restricted funds is to record separately donations, grants and other sources of fundraising where restrictions are imposed that are narrower than the Charity's overall objectives. All of these incoming resources have been used for their intended purposes.

### ***Investment powers***

The Charity's investment powers are governed by clause 3.13 of the Memorandum of Association which permits the investment of monies not immediately required for its purposes in shares, stocks, funds, securities or other investments, as may be thought fit. It has not been necessary to consider the use of these powers during this year.

### ***Relationship with Funders***

No Trustee had any relationship with any of the main funders except as a Trustee of DDP.

# **DISABILITY AND DEVELOPMENT PARTNERS**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2011**

---

### **DDP's vision, mission and the principle of public benefit**

DDP's vision is of a society where disabled people have equal social, economic, civil and political rights. We develop and have partnerships with organizations of and for disabled people to set up programmes for socio-economic empowerment, capacity building, advocacy, education, health and rehabilitation that improve the lives of disabled children, men and women.

Our priority is to work with those who are disproportionately marginalised – women, young people and children. Increasingly DDP is developing programmes which seek to ensure access to good quality education for all children, especially those who are disabled or otherwise excluded, as education is their springboard to opportunity and their chance to step out of poverty. We have begun to engage with the education needs for specific groups of disabled children, for example our new research project in Burundi, where we are looking at the communication and education needs of deaf children. Mindful of the vulnerability of our partners and beneficiaries we have continued to disseminate DDP's child protection policy and to support our partners in developing and implementing their policies and practices.

The following strategic objectives continue to guide our work while we develop our next 5 year strategy during the coming year:

- Reducing poverty among disabled people and their families.
- Enhancing the achievement of disabled children in education.
- Supporting disabled people's advocacy for disability rights.
- Promoting appropriate and quality physical rehabilitation.
- Encouraging south-to-south and regional networking of partners.

We fulfil our charitable objectives and promote public benefit, specifically the benefit of disabled people in developing countries who are poor, through the projects we develop and implement with our local partners, which are described in the main body of the Trustees report. DDP makes no charge for any services provided. The Trustees confirm that they have complied with their duty to have regard to the public benefit guidance published by the Charity Commission.

### **Looking back over 2010/2011**

DDP has continued to be guided by our 2006-2010 Strategic Plan which has provided the framework within which we develop projects and programmes to meet the needs articulated by our local partners. Our paramount concern is to support our partners to implement projects that bring direct and lasting benefits to disabled children, women and men.

### **Summary of achievements**

We developed 26 new project applications of which 7 were successful, 11 were rejected and 8 are currently pending. New proposals are constantly in development and we continue to seek general support to raise core funds. While hopes for specific funding support to enable DDP to move to accessible premises have not been realised, the relocation search continued throughout the year and a move is now required as our landlords are relocating while building improvements are carried out at Centre 404.

The main highlights of the past year's project work are summarised below, on a country by country basis. We acknowledge wholeheartedly the commitment and hard work of all our project partners and their staff in helping us to achieve outcomes which are so wide ranging but still disability focussed.

# DISABILITY AND DEVELOPMENT PARTNERS

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2011**

---

### India

Our 5-year **Education and Livelihood Opportunities (ELO)** programme with Mobility India (MI) in 76 rural villages of Chamrajnagar District, Karnataka State, India, supported by the BIG Lottery Fund, is now concluding. Its main objectives - of ensuring that all children denied access to education through disability, poverty, gender etc. are benefiting from age appropriate provision; and setting up self help groups (SHGs) as the platform for poverty reduction - have all been achieved, confirmation of which has been given by the end of programme external evaluation.

Last year's Grassroots Workers Inclusive Education Manual has now been followed by a series of 8 descriptive case studies of contrasting inclusive education practices around India, which will be launched in summer 2011 by its authors, Seva-In-Action, as part of DDP's learning and sharing of ELO. The 90 SHGs of disabled people and parents of disabled children which ELO established have now formed a federation able to oversee savings and loan schemes, and to co-ordinate advocacy and other campaigns including continued parental input to education services in the district – another key part of the ELO legacy.

Following the completion of the complementary 3-year ELO Rehabilitation project supported by Medicor Foundation, DDP developed and is now implementing a 1 year follow-on **Rehabilitation Services Project** in the original ELO target area (supported by Vitol Charitable Foundation) which is providing continuing rehabilitation services for all ELO Rehabilitation beneficiaries.

We are also delighted that our partners Mobility India have secured support for aspects of the ELO programme (albeit on a smaller scale) to be introduced in the 113 villages of the 3 hoblis of Chamrajnagar not previously covered by ELO – a follow on programme made possible by the skills built up by the local team over the past 5 years. Ensuring the continuation of well established and valued services and practices like this, whether in their current or a different form is an essential part of our exit strategy for ELO.

**Partners' Training** – despite the continuing and indeed increasing need for people trained in prosthetics, orthotics and rehabilitation therapy to provide rehabilitation services in areas where these are lacking, DDP did not succeed in raising funds to support new trainees last year. However, we have been rewarded with some success for 2011 and we are heartened by partner initiatives, including the establishment of a rehabilitation therapy training course at **Kiran Society's** new training and resource centre, which DDP helped to furnish and equip, thanks to a grant from the Charles Hayward Foundation.

### Elsewhere in India

A variety of programme ideas - both with current and with potential partners - have continued to be explored and developed during 2010-11. Despite the growing public perception of India as a country able to provide 'for its own', we are aware of both the disparity of wealth between the richest and poorest (more Indian children live in poverty than in the whole of sub-Saharan Africa) and what a difference our partnerships and programmes can make to disabled people, who are among the most disadvantaged people living in poverty. Our challenge is to continue to persuade funders of the value of this work.

### Nepal

Our five year DFID-funded programme – **Disabled People's Advocacy for Change (DPAC)** - with partners Disabled Human Rights Centre-Nepal, has continued to make headway towards the full inclusion of disabled people in all aspects of civil society in Nepal. In its second year, in addition to continuing to advocate for full inclusion at a strategic level, DPAC has focussed on practical efforts to ensure disabled people's access to education and employment opportunities, property and other rights which are routinely denied them and on seeking protection against abuse and violence through public interest legislation. This is being achieved against a backdrop of continuing political instability and procrastination by the government to conclude the adoption of

## DISABILITY AND DEVELOPMENT PARTNERS

### TRUSTEES' REPORT

#### FOR THE YEAR ENDED 31 MARCH 2011

---

the new constitution, sharply rising inflation, extensive power outages and a fall in the value of the Nepalese rupee which threatened to undermine DPAC's carefully budgeted programme plans. It is greatly to the credit of DHRC-Nepal to have managed to keep so well on track despite these challenges.

Through the DPAC programme, we enabled DHRC's director to participate in a 2-week summer school at Chickenshed, London's inclusive theatre, which has built his capacity to extend the use of street theatre in DHRC-Nepal's local advocacy and awareness raising work. The course formed the core of a 4-week networking and information visit to the UK, during which we arranged meetings with NGOs working in Nepal, supporters, RNIB's Insight radio for the blind, and UK DPO representatives. DDP has also continued to work with DHRC-Nepal to develop other project ideas, and have now been able to start a 1-year project, funded by Jersey Overseas Aid Commission (JOAC), to enable local partner **KOSHISH** (a self help group for people with mental illness – the first of its kind in Nepal) to set up Kathmandu's first **mental health drop-in centre**. This pilot is intended to demonstrate to the government, medical and social services the effectiveness of this type of approach to mental illness, in stark contrast to the neglect, stigma and rejection experienced more typically by people with mental illness in Nepal.

**DHRC Special Aid Fund** - as more than 70% of DHRC-Nepal's staff team are disabled and in need of various types of rehabilitation support in order to do their jobs to the best of their abilities, we set up a fund for this purpose, with dedicated fundraising events including a Balham garden party and a planned collection tin scheme to raise funds. In July 2010, with support from an individual donor to whom we are very grateful, we helped DHRC-Nepal's director to get essential but previously unaffordable repairs made to both his prosthetic feet (repairs facilitated by Ossur prosthetic company). The next fundraising target is to enable DHRC-Nepal to acquire a second scooter specially adapted for use by staff with mobility impairments (scooters are the fastest and most economical means of transport in Nepal's capital city, Kathmandu).

#### **Mozambique**

The second year of *Integração – Mainstreaming Disability in HIV & AIDS* - saw steady progress by our two partners, Mozambique's national association of disabled people, ADEMO and Miracles in Mozambique, MIM, after the difficulties of the programme's first year, when the leader of one organisation died and the leader of the other was very ill. Both organisations have risen to the challenges and good progress has been made on all fronts. Training and awareness raising activities are now firmly on track, with disability inclusion and mainstreaming training for 101 people from 34 agencies in Mozambique ranging from small local community based organisations to regional government staff, the dissemination of information pamphlets to reach over 3000 individuals and issuing of 88 accessible training manuals (including a Braille version). The programme impact, as measured by a mid-term survey of over 4,000 people, has exceeded expectations. We found that 75% of respondents now know the difference between HIV and AIDS compared to a base line level of only 16% (the programme's target was 45%).

The focus of *Integração's* national and strategic advocacy work has now moved to maintaining the raised policy profile of disability in relation to HIV & AIDS. In December 2010, ADEMO hosted a capacity building/learning and sharing seminar in Maputo on the monitoring and evaluation of the Government's new national strategic plan for HIV & AIDS, which was a fully inclusive event reaching beyond the disability movement to include mainstream agencies. The programme's Advocacy Officer has also joined the National Aids Control Committee's monitoring body, where she is able to ensure that disabled people's needs and rights continue to be addressed.

Two practical programmes with ADEMO have continued during 2010 – the first is the **Livelihood Opportunities for People with Disability** supported by Medicor Foundation, which aims to increase economic security among disabled people in Maputo and Sofala provinces through skills training and income generation. After the above mentioned delays in the first year we are happy to report that this project is now also up to speed. Disabled people in Sofala and Maputo provinces are benefiting from a range of income generating activities, including enterprise training and the formation of small business co-operatives, and the target of reaching 900 beneficiaries by the end of Year 3 is achievable.



# DISABILITY AND DEVELOPMENT PARTNERS

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2011

---

The other project - funded by JOAC – aims to help ADEMO to make their Maputo offices more accessible and usable by disabled people and to generate income for the organisation. All necessary plans were drawn up and preparations made, but work could not begin until municipal approval for the building works was secured, which, despite the lengthy bureaucratic process involved, now seems imminent.

### **Cape Verde**

DDP's first project partnership with the disabled people's association in Cape Verde, ACD got off to a good start last year with funding from JOAC to expand a disabled people's candle making enterprise. However, unexpected difficulties with importation of materials and equipment coupled with the challenges of co-ordinating project work with a longer term strategic investment which this project had facilitated, hampered progress during 2010-2011 and it was only towards the end of the year that the second phase of this project was able to go ahead. The enterprise has employed 8 production workers (all disabled people) who are now producing standard candles as well as hand-decorated craft candles for special occasions and the tourist market, 20 more disabled people are engaged in building local sales in the project's home island, Santiago and plans are in development to market the candles across the archipelago.

### **Ethiopia**

In September we began a 5 year Comic Relief funded project - **Education and Livelihoods for Girls and Women** - in Tulla sub-city of Hawassa in the south of Ethiopia with local partner Handicap National-Action for Children with Disabilities (HN). The project aims to improve opportunities for education for girls and other disadvantaged and excluded children, especially those with disability. The first stage of this substantial programme, after gaining Ethiopian government approval, was to undertake a large scale baseline study of 12,426 households in the 12 kebeles of the sub-city on the basis of which planned outcomes could be revised as necessary. The base line study process involved more than 50 enumerators and supervisors and was used by our partners Handicap National to recruit, train and form the 45-strong local staff team to implement project work, while also strengthening relationships with local government departments and other key players in education and social development.

Alongside this major programme DDP continues to support HN through a one year project, funded by GOAC, to make their **resource and rehabilitation centre fully accessible**, improve facilities for children attending the centre and support continuing rehabilitation services for disabled children, especially those with polio.

### **Burundi**

Growing out of DDP's support for a nascent UK-based diaspora organisation, **Aurora Deaf Aid Africa (ADAA)**, whose members want to bring tangible benefits to deaf people in Burundi and other countries where the needs are many but opportunities lacking, we developed a project to find out more about the **education and communication needs of deaf children in Burundi** and their families, which Comic Relief is now funding. Initial desk research and a scoping visit led to the first research visit by DDP with ADAA facilitating co-ordination with Burundian deaf schools, deaf community representatives, and the education and health ministries. A practical survey of the experiences of deaf children and their parents has been undertaken to inform the research study's findings and recommendations to be published in October 2011.

Meanwhile, DDP is also keen to improve deaf children's educational opportunities in a very tangible way by seeking practical support for one of Burundi's two deaf schools – Ephphatha School in Bujumbura.

### **Networking, information and publications**

Direct South to South networking and cooperation between DDP partners remains integral to our whole approach to development. We have been encouraging a skills exchange between DHRC-Nepal's street theatre team and our partner Kiran Society in Varanasi, India and we have introduced DHRC-Nepal to circus theatre children's rehabilitation in Nepal. We have linked Social Development Education Trust, a local partner of the UK-based International Children's Trust and provider of services for children with intellectual disabilities in Tamil Nadu, to Mobility India so that they can access practical and professional rehabilitation training.

# **DISABILITY AND DEVELOPMENT PARTNERS**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2011**

---

DDP's long standing contribution as a core group member and peer reviewer in the writing of the World Health Organisation's new Community Based Rehabilitation guidelines culminated in the guidelines being rolled out with launches in Nigeria and London.

DDP's annual review published in September 2010 summarised the achievements and activities of the past year and has been a useful tool for informing and engaging organisations and individuals with DDP's work as well as being welcomed by funders and partners.

### **Fundraising and awareness raising**

This year 97% of DDP's income came from programme grants and the bulk of our work revolved around developing new ideas with partners, preparing and submitting applications and then implementing and evaluating the resulting programmes and projects. Time for general fundraising and raising awareness of DDP's work has been in even shorter supply this year, which has been reflected in the levels of general funding we have raised.

Despite the increasing pressure of programme work, DDP events included a delightful classical concert given by the Finzi Quartet in Lauderdale House, Highgate and a new venture as the charity partner of Rob Groves Personal Management at the ShortFuse film evening at BAFTA on 30th July 2010. This year's August fundraising walk in the Peak District was smaller than usual, but nonetheless a successful fundraiser for DDP, while our annual carol singing at Victoria Station thanks to Network Rail was both financially worthwhile and much enjoyed by the public, with a high level of singing provided by friends from London Symphony Chorus. Our particular thanks this year go to everyone who made donations in memory of DDP's late Chair, Stuart Andrews.

### **Looking Ahead 2011-2012**

During the next year

- We will move to accessible premises – fulfilling a longstanding commitment to be more inclusive,
- We will continue to extend our knowledge of deaf people's needs, aiming for the research project in Burundi to lead directly to the development of new programmes, while also enabling DDP staff, trustees and volunteers to become more deaf-aware.
- We will continue to develop new major programmes, while also exploring new general fundraising methods and media, and
- We will develop DDP's new 5 year strategic plan, strengthening DDP's governance, building skills of trustees and further improving financial management as well as deepening our support for our partner organisations.

Above all, we will continue to strengthen our local partners and support programmes we have developed with them as our core activity.

### **Trustees' responsibilities**

The Trustees (who are also directors of Disability and Development Partners 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 ensure that financial statements for each financial year are prepared which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the income and expenditure, of the charity for the year.

# DISABILITY AND DEVELOPMENT PARTNERS

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2011

---

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are responsible and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Throughout this year the Board has acted with these responsibilities in mind.

### Statement of disclosure to auditors

The Trustees confirm that so far as they are aware there is no relevant audit information of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on 19<sup>th</sup> July 2011 and signed on its behalf by:



Joshua Swirsky  
Chair of Trustees

# **DISABILITY AND DEVELOPMENT PARTNERS**

## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DISABILITY AND DEVELOPMENT PARTNERS**

---

We have audited the financial statements of Disability and Development Partners for the year ended 31 March 2011 which comprise the Statement of Financial Activities including the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with section 43 of the Charities Act 1993 and the regulations made under section 44 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of Trustees and auditors**

As explained more fully in the Trustees' Responsibilities Statement, 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.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 1993 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 43 of the Charities Act 1993 and report in accordance with regulations made under section 44 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the trustees, and the overall presentation of the financial statements.

### **Opinion**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31<sup>st</sup> March 2011 and of its incoming resources and application of resources, including 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

## DISABILITY AND DEVELOPMENT PARTNERS

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DISABILITY AND DEVELOPMENT PARTNERS

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Act 1993 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements;
- the charitable company has not kept adequate accounting records;
- the financial statements are not in agreement with the accounting records and returns, or
- we have not received all the information and explanations we require for our audit.



Trudgeon Halling  
Statutory Auditor  
The Platt  
Wadebridge  
Cornwall  
PL27 7AE

11.8.11.

Trudgeon Halling is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

## DISABILITY AND DEVELOPMENT PARTNERS

### STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account) FOR THE YEAR ENDED 31 MARCH 2011

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2011 £	Total 2010 £
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	16,596	3,066	19,662	26,217
Investment income		418	-	418	319
Incoming resources from charitable activities					
Grants receivable	3	119,818	605,394	725,212	351,524
<b>Total incoming resources</b>		<b>136,832</b>	<b>608,460</b>	<b>745,292</b>	<b>378,060</b>
<b>Resources expended</b>					
Costs of generating funds	4	9,235	-	9,235	11,057
Charitable activities	5	89,688	527,856	617,544	404,666
Governance costs	6	16,748	-	16,748	21,216
<b>Total resources expended</b>		<b>115,671</b>	<b>527,856</b>	<b>643,527</b>	<b>436,939</b>
<b>Net (expenditure)/income for the year</b>		<b>21,161</b>	<b>80,604</b>	<b>101,765</b>	<b>(58,879)</b>
<b>Transfer between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Balances brought forward</b>		<b>18,745</b>	<b>104,081</b>	<b>122,826</b>	<b>181,705</b>
<b>Balances carried forward</b>		<b>39,906</b>	<b>184,685</b>	<b>224,591</b>	<b>122,826</b>

**DISABILITY AND DEVELOPMENT PARTNERS**

**BALANCE SHEET  
AS AT 31 MARCH 2011**

	Notes	2011		2010	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		604		133
<b>Current assets</b>					
Debtors	11	2,906		2,176	
Cash at bank and in hand		<u>224,861</u>		<u>148,383</u>	
		227,767		150,559	
<b>Creditors: amounts falling due within one year</b>					
	12	(3,780)		(27,866)	
<b>Net current assets</b>			<u>223,987</u>		<u>122,693</u>
<b>Net assets</b>			<u>224,591</u>		<u>122,826</u>
<b>Funds</b>					
Restricted	13		184,685		104,081
Unrestricted			<u>39,906</u>		<u>18,745</u>
			<u>224,591</u>		<u>122,826</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 relating to small charities and in accordance with the the Financial Reporting Standard for Smaller Entities (effective April 2008).

The Charity is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

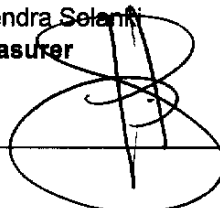
The notes on pages 14 -19 form part of these financial statements.

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Joshua Swirsky  
Chair

  
19/7/11

Hitendra Solanki  
Treasurer



Date:

## **DISABILITY AND DEVELOPMENT PARTNERS**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2011**

---

#### **1 Accounting policies**

##### **1.1 Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and the Financial Reporting Standards for Smaller Entities (effective April 2008).

##### **1.2 Unrestricted reserves**

The charity's reserves policy as detailed in the Board of Trustees' Report is to maintain three months running costs.

##### **1.3 Income**

Incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

The value of services provided by volunteers has not been included.

##### **1.4 Resources expended**

Liabilities are recognised as resources expended where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Support costs are the costs of processing grants and applications, including support to actual and potential project partners.

Resources expended are allocated between expenditure headings on the basis of time spent.



## **DISABILITY AND DEVELOPMENT PARTNERS**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2011**

---

#### **1 Accounting policies (continued)**

##### **1.5 Tangible fixed assets and depreciation**

All assets costing more than £400 are capitalised.

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, which is reviewed annually. The rates used are as follows:-

Office equipment - 33% reducing balance

##### **1.6 Accounting for separate funds**

The financial statements differentiate between restricted and unrestricted funds.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by the donor or that have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds are funds that are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are amounts that are allocated for specific purposes by the charity itself. There are no designated funds at this time.

##### **1.7 Pension costs**

The charity does not operate its own pension scheme. Contributions are available to be made to individual employees' personal pension schemes and the pension costs charged in the financial statements in respect of these schemes represent contributions payable in the accounting period.

##### **1.8 Leases**

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

##### **1.8 Foreign currencies**

Transactions denominated in foreign currencies are translated at the rate of exchange ruling at the date of the transaction. Foreign currency balances are translated at the rate of exchange ruling at the balance sheet date and the resultant exchange rate differences are included in the statement of financial activities.

DISABILITY AND DEVELOPMENT PARTNERS

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2011

	Unrestricted funds £	Restricted funds £	Total 2011 £	Total 2010 £
<b>2 Voluntary income</b>				
Donations	14,649	3,066	17,715	24,139
Income tax refund (Gift aid reclaimed on donations)	1,947	-	1,947	2,078
	<u>16,596</u>	<u>3,066</u>	<u>19,662</u>	<u>26,217</u>
			<b>Total 2011 £</b>	<b>Total 2010 £</b>
<b>3 Grants receivable</b>				
<i>Improving Access for Disabled People (Mozambique)</i>				
Jersey Overseas Aid Commission			-	31,172
<i>LARDEF Avante (Angola)</i>				
Comic Relief			-	(24,773)
<i>Accessible Resource Centre (Ethiopia)</i>				
Guernsey Overseas Aid Committee			26,350	-
<i>Education and Livelihoods for Girls and Women (Ethiopia)</i>				
Comic Relief			154,973	-
<i>Deaf Children - Research (Burundi)</i>				
Comic Relief			19,990	-
<i>BIRD Emergency Relief (India)</i>				
Jersey Overseas Aid Commission			-	26,546
<i>Education and Livelihood Opportunities - (India)</i>				
The Big Lottery Fund			144,111	114,546
<i>ELO Rehabilitation (India)</i>				
A Charitable Foundation			12,655	-
<i>Hostel for Disabled Boys (India)</i>				
Jersey Overseas Aid Commission			29,657	-
<i>Equipping a Rehabilitation Training Centre (India)</i>				
The Charles Hayward Foundation			13,000	-
<i>HIV &amp; AIDS and Disability (Mozambique)</i>				
The Big Lottery Fund			127,647	141,882
<i>Livelihood Opportunities for People with Disability (Mozambique)</i>				
Medicor Foundation			55,073	-
<i>DFID-CSCF 467 - DPAC- DHRC (Nepal)</i>				
UK Department for International Development			84,496	62,151
<i>Mental Health Drop in Centre (Nepal)</i>				
Jersey Overseas Aid Commission			44,297	-
<i>Organisational Development (UK)</i>				
Comic Relief			12,963	-
			<u>725,212</u>	<u>351,524</u>

**DISABILITY AND DEVELOPMENT PARTNERS**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2011**

	2011 £	2010 £
<b>4 Costs of generating funds</b>		
Staff costs	7,035	8,751
Depreciation	21	6
Other costs	2,179	2,300
	<u>9,235</u>	<u>11,057</u>
<b>5 Charitable activities</b>		
Improving Access for Disabled People (Mozambique)	12,766	-
Accessible Resource Centre (Ethiopia)	17,300	1,890
Education and Livelihoods for Girls and Women (Ethiopia)	53,994	500
Deaf Children - Research (Burundi)	6,093	25,570
Education and Livelihood Opportunities - (India)	145,322	80,223
ELO Rehabilitation (India)	11,972	330
Hostel for Disabled Boys (India)	12,786	14,986
Equipping a Rehabilitation Training Centre (India)	12,500	-
Mobility India Special Aid (India)	850	698
HIV & AIDS and Disability (Mozambique)	98,992	97,353
Livelihood Opportunities for People with Disability (Mozambique)	47,653	1,386
DFID-CSCF 467 - DPAC- DHRC (Nepal)	78,502	57,223
DHRC Special Aid (Nepal)	1,743	-
Mental Health Drop in Centre (Nepal)	19,829	-
Enterprise Investment (Cape Verde)	7,554	45,743
	<u>527,856</u>	<u>325,902</u>
<b>Project support costs</b>		
Staff costs	80,433	70,836
Other direct costs	9,016	7,880
Depreciation	239	48
	<u>617,544</u>	<u>404,666</u>
<b>6 Governance costs</b>		
Staff costs	9,610	13,943
Other costs	4,612	4,004
Depreciation	39	11
Audit	2,487	3,258
	<u>16,748</u>	<u>21,216</u>
<b>7 Analysis of resources expended</b>		
The following have been charged to the Statement of Financial Activities		
Depreciation	298	65
Operating lease rentals: land and buildings	4,841	4,841
Auditors' fees for audit services	2,487	3,258
	<u>7,626</u>	<u>8,164</u>

**DISABILITY AND DEVELOPMENT PARTNERS**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2011**

	2011 £	2010 £
<b>8 Staff costs</b>		
Salaries	87,406	84,860
Social security costs	8,919	8,669
Other pension costs	-	-
	<u>96,325</u>	<u>93,529</u>
 The average weekly number of employees during the year, calculated on a full-time equivalent basis, was:	 <u>3</u>	 <u>3</u>
 No employee received remuneration amounting to more than £60,000 in either year.		
 Trustees received no remuneration or benefits in kind during the year (2010 - £nil). No expenses were reimbursed to any Trustees (2010 - £nil).		
<b>9 Taxation</b>		
Disability And Development Partners is a registered charity, which applies its income for charitable purposes. As such, no provision is considered necessary for taxation.		
<b>10 Tangible fixed assets</b>		<b>Office Equipment £</b>
<b>Cost</b>		
At 1 April 2010		660
Additions		769
Disposals		-
At 31 March 2011		<u>1,429</u>
<b>Depreciation</b>		
At 1 April 2010		527
Charge for the year		298
Disposals		-
At 31 March 2011		<u>825</u>
<b>Net book value</b>		
At 31 March 2011		<u>604</u>
At 1 April 2010		<u>133</u>
	2011 £	2010 £
<b>11 Debtors due within one year</b>		
Income tax receivable	1,947	2,078
Other debtors	959	98
	<u>2,906</u>	<u>2,176</u>
<b>12 Creditors: amounts falling due within one year</b>		
Other creditors	1,008	24,773
Accruals	2,772	3,093
	<u>3,780</u>	<u>27,866</u>

**DISABILITY AND DEVELOPMENT PARTNERS**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2011**

**13 Restricted funds**

	<b>Brought forward at 01.04.10</b>	<b>Net Income</b>	<b>Transfer Between Funds</b>	<b>Expenditure</b>	<b>Carried forward at 31.03.11</b>
	£	£	£	£	£
Improving Access for Disabled People (Mozambique)	28,577	-	-	12,766	15,811
Accessible Resource Centre (Ethiopia)	-	25,950	-	17,300	8,650
Education and Livelihoods for Girls and Women (Ethiopia)	-	125,552	-	53,994	71,558
Deaf Children - Research (Burundi)	-	18,630	-	6,093	12,537
Education and Livelihood Opportunities - (India)	45,459	105,208	-	145,322	5,345
ELO Rehabilitation (India)	-	11,972	-	11,972	-
Hostel for Disabled Boys (India)	-	27,822	-	12,786	15,036
Equipping a Rehabilitation Training Centre (India)	-	12,500	-	12,500	-
Mobility India Special Aid (India)	-	850	-	850	-
HIV & AIDS and Disability (Mozambique)	9,721	95,873	-	98,992	6,602
Livelihood Opportunities for People with Disability (Mozambique)	12,257	48,210	-	47,653	12,814
DFID-CSCF 467 - DPAC- DHRC (Nepal)	-	78,502	-	78,502	-
DHRC Special Aid (Nepal)	513	2,216	-	1,743	986
Mental Health Drop in Centre (Nepal)	-	42,212	-	19,829	22,383
Enterprise Investment (Cape Verde)	7,554	-	-	7,554	-
Organisational Development (UK)	-	12,963	-	-	12,963
	<b>104,081</b>	<b>608,460</b>	<b>0</b>	<b>527,856</b>	<b>184,685</b>

All restricted funds are for specific projects and programmes which fulfil the charity's vision, mission and strategic objectives, as described in full in the Trustee's Report.

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2011</b>	<b>Total 2010</b>
	£	£	£	£
<b>14 Analysis of net assets between funds</b>				
Tangible fixed assets	604	-	604	434
Cash at bank and in hand	40,539	184,322	224,861	148,383
Other net current assets/(liabilities)	(1,237)	363	(874)	-
	<b>39,906</b>	<b>184,685</b>	<b>224,591</b>	<b>123,127</b>

**15 Controlling Party**

In the opinion of the trustees, the charity has no ultimate controlling party.