



International

**INDEPENDENCE, EQUALITY AND OPPORTUNITY
FOR DISABLED PEOPLE LIVING IN POVERTY.**

ADD INTERNATIONAL ANNUAL REPORT & ACCOUNTS 31 DECEMBER 2015

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.

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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 (the charity) 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:

Saghir Alam OBE – *Chair of Trustees*

A K Dube

Sarah Dyer

Iain McAndrew

Stuart McKinnon-Evans – *Treasurer*

Sally Neville

Bob Niven CBE

David Ruebain

John Tierney

Balakrishna Venkatesh

Ola Abedalrahman Abu Alghaib

(Appointed 15 May 2015)

Louise Catherine James

(Appointed 15 May 2015)

Jillian Emma Popkins

(Appointed 15 May 2015)

ADD SENIOR STAFF.

SENIOR MANAGEMENT TEAM.

Tim Wainwright	Chief Executive Officer
Jasmine O'Connor	Director of International Development
Clare McKeown	Director of Partnerships and Fundraising
Adil Shah	Director of Finance and Operations
Mosharraf Hossain	Director of Policy & Influencing

COUNTRY DIRECTORS.

Shafiqul Islam	ADD Bangladesh
Mussa Mgata	ADD Tanzania
Mohamed Majzoub	ADD Sudan
Srey Vanthon	ADD Cambodia
Joseph Walugembe	ADD Uganda

BANKERS.

Lloyds

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

NatWest

4 Market Place
Frome, Somerset, BA11 1AE

AUDITOR.

Buzzacott LLP

130 Wood Street
London
EC2V 6DL

SOLICITORS.

Harris & Harris

11 Stony Street
Frome
BA11 1BU

FROM THE CHAIR AND CEO.

2015 was, without doubt, an historic year for the global disability movement. The joint efforts of a relatively small group of organisations, including ADD International, have culminated in the inclusion of disability issues in the Sustainable Development Goals. This, potentially marks the start of something transformational.

ADD International's role in influencing this process should not be underestimated. We worked on this, behind the scenes, over several years along with a small number of other disability organisations around the world including the International Disability Alliance (IDA). We want to thank our long-standing supporters for believing that shifting attitudes is necessary and possible.

Four years of influencing the UN and other powerholders culminated in Barack Obama and the Pope both speaking about persons with disabilities in front of world leaders at the New York summit to adopt the Agenda. Mosharraf Hossain, our Head of Policy and Influencing spoke, on behalf of the global disability movement, at the same summit, sitting on the platform with Bill and Melinda Gates.

Through the Sustainable Development Goals, in pledging to leave no-one behind, global leaders hint at equality and empowerment for disabled people – now the world must deliver.

ADD International aims to be at the forefront of this. With the moral weight of the Goals and the legal guide of the Convention on the Rights of Persons with Disabilities (CRPD), we have the leverage to ask national and local governments to ensure the participation of disabled people in all levels of society.

The 'My Story, My Rights' research project in Uganda is the first of many actions to inform national and local governments about what needs to be done in order to comply with the Goals and the Convention. The project gives disabled people in Uganda a platform to tell their stories and help identify ways to ensure their rights are respected.

We found out, for example, that 70% of the people we interviewed as part of the project had negative experiences with the healthcare services with many people encountering daily barriers in accessing them. A lady we met told us,

"I am physically disabled. In 2010 I conceived and when time for delivery came I went to hospital. I used a motorcycle for transport but they would stop at the gate and I was supposed to proceed to labour ward while walking. The pregnancy intercepted my mobility and my legs were very weak.... Upon arrival I was told to climb the maternity bed which was high and couldn't be adjusted... Then I was told to take the baby for immunization but the distance was far away."

The inclusion of disability in the Sustainable Development Goals has opened the door for us to work with major international development organisations to ensure that disabled people are included in their actions. Leaving no-one behind means ensuring that schools are fully

accessible, that education is inclusive, that HIV testing and information is available to all and that, when an emergency strikes, the needs and rights of all vulnerable people are considered in responses.

In 2015 we initiated new partnerships with world-leading organisations such as the Rockefeller Foundation, the Institute of Development Studies (IDS) and the Coady International Institute looking at market based solutions through the lens of disability; and with local organisations, such as the Ugandan National Youth Organization for Development and the Cambodian Human Rights and Development Association. In all this work, our aim is to ensure that our partners include disabled people in all their actions and projects.

Sometimes development work doesn't go as fast as we'd like. But in recent years we have seen an amazing shift in how disability is perceived and this is thanks to the many people across the world who have campaigned for the inclusion of persons with disabilities in development and in all aspects of society.

We, at ADD International, will continue reminding global leaders and development organisations that we will only stand a chance of leaving no-one behind if persons with disabilities from the South are involved right from the start in plans to mainstream responses.

In 2016 we will be celebrating 30 years of ADD International, 30 years of supporting disability activists worldwide to advocate for equal rights. On behalf of all our staff and partners, thank you to everyone who has supported our work during this time.



Saghir Alam OBE
Chair of trustees

Tim Wainwright
CEO

Date: 18/07/2016

TRUSTEES REPORT.

Report of the trustees for the year ending 31 December 2015.

The trustees are pleased to present their annual report together with the consolidated financial statements of the charity for the year ending 31 December 2015 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) (effective 1 January 2015).

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 charity 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% of our trustees being women and 50% disabled people. Of the 13 trustees serving at the end of 2015, five were women and six were disabled people.

Trustees are recruited and 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.

POLICIES AND PROCEDURES FOR INDUCTION AND TRAINING OF TRUSTEES.

The role of trustees is set out in the *Trustees' Manual* which is given to all trustees and updated periodically. All trustees receive a day's induction with members of ADD staff before taking up their position, and are given the opportunity of external training courses in governance. The board follows a trustee and board annual performance appraisal process.

ORGANISATIONAL STRUCTURE AND MANAGEMENT.

There are normally two face-to-face full trustee meetings per year. The four current sub-committees (fundraising, Policy and influencing, international development and finance, audit and HR) meet quarterly. They oversee and take responsibility for the agreement of ADD's strategic framework, monitoring progress against plans, and operational and financial targets.

Sub-committees are made up of trustees with specific skills who report routinely to the full board with their findings and recommendations. A further sub-committee, consisting of the chairs of the sub-committees, the chair of trustees and the vice chair(s) of trustees is now a

formal group whose role is to support the CE. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, HR, programme implementation, fundraising and performance related activity.

The trustees regularly review the ADD risk policy, and map and assess it to ensure all reasonable steps have been taken to eliminate, minimise or mitigate risk as appropriate.

KEY MANAGEMENT PERSONNEL.

All Trustees give their time freely and no trustee received remuneration in the year.

The Senior Management team comprise of Chief Executive and four departmental heads including Director of International Programmes, Director of Fundraising and Partnerships, Director of Global Policy and Influencing and Director of Finance and Operations. Names of the SMT members could be found on page 4 of this report.

PAY POLICY FOR SENIOR STAFF.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. The responsibility of setting and agreeing remunerations is delegated to the Finance, Audit and HR subcommittee by the Board. The organisation conduct a benchmarking process each year to ensure that staff remuneration are in accordance with the market rates in order to retain the best talent. The benchmarking process is undertaken by a senior HR consultant and led by the Director of Finance and Operations. The Chief Executive recommends the remunerations for the four SMT members to Finance, Audit and HR subcommittee without any of them being present, and Director of Finance and Operations recommends Chief Executive's remuneration to Finance, Audit and HR Subcommittee without their presence.

PURPOSE.

The purpose of ADD International is;

- To relieve poverty and sickness amongst disabled persons throughout the world;
- To advance any other exclusively charitable purpose for the benefit of disabled persons throughout the world.

Our vision is a world where all disabled people are free from discrimination and oppression, enjoying equality within an inclusive society.

Our mission is to achieve positive and lasting change in the lives of disabled people, especially those living in poverty.

We do this through developing capacity, influencing and working in partnership to ensure that:

- Disabled People’s Organisations are stronger and better able to realise the rights of their members, and to tackle poverty and exclusion.
- Conditions are in place to empower disabled people to transform their lives.
- Changes are secured in policy, practice, services and attitudes so that disability discrimination is addressed.
- Mainstream development programmes focus on disability and include disabled people as active participants.

ADD International plays a distinctive role focusing on all types of disabilities from a rights perspective and works specifically in developing countries. Not only are we an ally that works alongside disability movements, we also work within a global network of international development organisations promoting and advocating for the inclusion of disabled people.

ACTIVITIES, ACHIEVEMENT AND PERFORMANCE.

ADD International. Independence, equality and opportunity for disabled people living in poverty.

Imagine going to a clinic to be tested for HIV. You are deaf and cannot read or use formal sign language. The doctor gives you a “thumbs-up” sign. Does it mean “yes, you have HIV” or “yes you are okay”?

Disabled people are arguably the world’s largest minority. Globally, one person out of seven has a disability – a number that is most definitely higher in areas where poverty is widespread. However, they still face insurmountable barriers, like in the case described above – going to a clinic for a health problem, and not receiving correct treatment or information.

For many, exclusion, discrimination and even violence are experienced on a daily basis and, in particular, women and children with impairments often report unimaginable levels of abuse.

This is why ADD International is here. We work alongside disability activists and their organisations at a local and national level, to generate more independence, equality and opportunity for disabled people living in poverty.

Our vision is a world where all disabled people are free from discrimination and oppression and have full equality within an inclusive society. Our focus is Africa and Asia, working directly in countries where having a physical or mental impairment can be particularly challenging – Bangladesh, Cambodia, Sudan, Tanzania and Uganda.

OUR INNOVATIVE MODEL. STRENGTHEN, SUPPORT, INFLUENCE.

How do you ensure the full and equal inclusion of disabled people in society when barriers seem insurmountable?

ADD International's answer is to strengthen the voices of disabled people themselves and support them to increase their participation in society.

WHAT WE DO. PRACTICAL ACTIONS.

1. WE STRENGTHEN THE DISABILITY MOVEMENT IN AFRICA AND ASIA.

We do this by supporting local groups of disability activists (or sometimes helping to start new ones) to become strong and sustainable organisations that can have an ever increasing impact. We then help these groups connect with each other to build wider movements and work with them to promote the rights of disabled people.

In 2015, our programme team in Sudan proudly equipped a new generation of disabled women, over 4,900 of them, with the skills to become active and effective campaigners, and leaders, for the good of the disability movement as a whole.

2. WE SUPPORT DISABILITY ACTIVISTS.

We provide them with the tools and the resources to help disabled people achieve their full potential.

In Cambodia we've been training 77 female disability activists, one for each village we work in, to protect other disabled women and girls from violence. They are now more aware of disability rights, victim support services and basic counselling. These volunteers are the first point of contact for women who have been abused. After only 6 months, this system has enabled 180 girls to receive victim support and they were given the choice and the backing to report their perpetrators.

3. WE INFLUENCE.

We work with disability activists and their organisations to influence governments, international development organisations and the private sector to design policies and services on a local and global scale which take into account disabled people and offer inclusive solutions.

In Uganda we placed 45 graduates in internships with private companies and government bodies to prove that disability should be no barrier to employability. The project not only provided vital opportunities and work experience, but presented a positive image of disability in communities where the intern was the first disabled person people had interacted with professionally. We were also able to produce general information about disability for employers covering how to accommodate the needs of disabled people in the workplace. Sixteen of these interns secured a job at the end of the programme.

THE ROLE OF DISABILITY ACTIVISTS AND THEIR ORGANISATIONS IN SETTING THE AGENDA.

We, at ADD International, pride ourselves on being an ally to the disability movement. All of our actions are agreed and driven by disability activists and their organisations, because nobody knows better about the real needs of disabled people and about the barriers blocking their potential. It is this responsiveness which gives us credibility and legitimacy with people with disabilities.

In 2015, the actions and projects we undertook focused on education, economic empowerment, access to services and equality for women and girls.

1. INCLUSIVE EDUCATION.

Worldwide, 59 million children are out of school. The situation is especially grim for disabled children living in extreme poverty, especially girls, who are disproportionately excluded from schools.

However, we know that the more disabled children enrol into school, the more attitudes towards disability change within schools, the family and the wider community. Through local disability activists, we reach out to disabled children and we help their families to enrol them in local schools. We provide teachers with the right training and materials, such as Braille kits, to meet their students' needs. We campaign for the importance of inclusive education with schools, local authorities and key institutions.

In 2015, together with local organisations of disabled people, we ran Inclusive Education programmes in Tanzania and Bangladesh. We recently secured the funding to model a national inclusive education strategy in 12 schools in Sudan starting in 2016.

2. ECONOMIC EMPOWERMENT.

Disabled people living in poverty need to overcome huge social and physical barriers which prevent them from earning a living.

Through local disabled people's organisations, we provide disabled people with the tools and resources they need to earn a living, such as micro-loans, skills training and business start-up money. Disabled people are able, for the first time in their lives, to earn regular income and become independent. People around them see that they are capable and have the potential to contribute to their families and the local economy. As a consequence, negative attitudes towards disabled people within the community begin to shift.

Today you can find 20-year-old Touy Ry, a young woman with a learning impairment working in a grocery store in a village of Balang, a district in the Kompong Thom province of Cambodia. Before ADD International's intervention, she was called "the crazy girl". Some families forbade their children to play with Ry because they were afraid that she might hurt them. Through a group of local disability activists, we helped her family set up a grocery stall and trained Ry on basic business skills. Villagers who come to buy her goods now call her "Sister Ry" and in her family, she is treated equally to her sister and brother. Her life has changed completely!



3. ACCESS TO SERVICES.

Disabled people often have no access to basic human rights. They are excluded from basic services such as health care and education and are denied security, dignity and even equal treatment before the law.

In Uganda we have seen many cases of disabled people being completely excluded from HIV treatment and awareness programmes. Many report being told,

"How can you possibly be HIV positive? You're disabled! Go home, and let us do our work".

However, disability activists on the ground have the passion and vision to challenge the status quo. They come together in Disabled People's Organisations (DPOs), to campaign for equality and to eradicate the injustice and discrimination disabled people face in the family, community and wider society. We support them to turn their insights and vision into tangible results.

4. EQUALITY FOR WOMEN AND GIRLS.

Disabled women and girls have to challenge the double discrimination that they often face for their disability and their gender. As Joseph Walugembe, Country Director for our Uganda Programme, once put it:

"Think of a girl with a physical disability who cannot fight off an attacker. I've heard stories of blind girls who unsuspectingly walk on the street and ask for directions and someone says 'I'll help you', and they are lead into places where they are raped."

Great progress has been reported in Sudan where, by directly supporting disabled women's organisations, we convinced the Gedarif Ministry of Social Welfare to pledge to address the situation of women with disabilities in its strategic plan for the state. In May 2015, the ministry

included a segment on the rights of women with disabilities in a two week planning exercise for 80 members of staff responsible for women's welfare across the state.

STRENGTHENING THE BACKBONE OF ADD INTERNATIONAL.

Our work with disability activists and their organisations in Africa and Asia has an undeniable long term impact. Shifting attitudes within society, as we know, is lengthy and relentless work. It needs a strong team of committed and experienced people, as well as a clear vision for change.

This is why, in 2015, we asked our teams across the globe to review their past activities and to use the learning to inform our future programmes. Through consultation with internal and external stakeholders, they've produced strong and compelling documents which will direct ADD International's work over the next five years:

- Five year strategies for each of the country programmes – Bangladesh, Cambodia, Sudan, Tanzania and Uganda.
- A five year strategy for our Policy & Influencing work, which focusses our attention on how we go about implementing the Sustainable Development Goals' commitments globally.
- A five year strategy for Communications, which pays particular attention to our brand and to embedding a communications mindset throughout the organisation.
- A five year strategy for Funding, to ensure ADD International can continue having an impact in the years to come.
- Global policies for value for money, transparency, HR and Environmental impact.

FUTURE PLANS FOR 2016.

In May 1986, ADD International was officially founded. For the last 30 years we have been supporting some of the world's most remarkable disability activists working on the frontline of discrimination. Many are disabled themselves, and they've had the courage and dedication to build strong organisations, inclusive of people with all types of disabilities. These organisations have now gone on to form dynamic movements for change.

2016 gives us the opportunity to celebrate and thank the disability activists we've worked with in the last 30 years and ADD International's many long term supporters. A lot *has* changed for disabled people in Africa and Asia in the time that ADD International has been in existence.

In Uganda, for example, before the 1980s there was no disability movement. Everything that had to do with disability was managed by the government. Today, Sign Language is a national language, the constitution speaks about non-discrimination against disabled people, and most organisations of disability activists are grouped in, and advocate under, one umbrella organisation, kick-started by ADD International – NUDIPU (National Union of Disabled Persons of Uganda).

However, we know that the path to a fully inclusive global society is still long. We aim to be at the forefront of this journey.

This is why, in 2016 we will:

- 1. Raise the quality of our work in the five countries where we operate and continue to deliver on targets.** This includes bringing positive change to over 34,000 people in five countries by March 2016. As part of this work, we'll also look at increasing the extent to which disabled women and girls are involved in our programmes, agree on an effective approach and embed it throughout the organisation. And, last but not least, we will consolidate how we monitor and evaluate our impact and how we learn from achievements and mistakes.
- 2. Continue fighting on behalf of disabled people** and ensure that the commitments on disability within the Sustainable Development Goals are fully embraced by decision makers and development actors.
- 3. Build the effectiveness and skills of our staff in country programmes.** This will be achieved through training and by creating global peer groups that will share best practice in the areas of Finance and HR, Monitoring and Evaluating, Programme Management, Funding, Communications, and Policy and Influencing.
- 4. Explore options for low risk expansions into new countries,** to amplify our reach and change more lives.
- 5. Increasingly work in partnership** and develop our thinking on how best to partner strategically with research organisations, such as the Rockefeller foundation, IDS and the Coady Institute and with other key international organisations. We'll also build on existing relationships with major NGOs in the UK, to ensure their programmes are inclusive of disabled people, building a successful model to replicate and improve upon.
- 6. Strengthen our own ability to operate,** by clarifying our core communications messages throughout the organisation, strengthening relationships with our donors and continuing to improve IT, finance and HR systems – from how we improve internal decision making to how we share learning digitally.

Our fight for independence, equality and opportunities for disabled people living in poverty goes on. The impact of our work in the last 30 years is not going unnoticed. The Head of Programmes for NUDIPU, Mwesigwa Martin Babu, has recently reminded us “We could say that ADD has done many things. But overall they've done a great job in supporting the disability movement in Uganda, and we're proud of it.”

Of course none of this would be possible without the support of people and organisations that believe that together we can achieve the full inclusion of all disabled people in society. On behalf of everyone here at ADD International, thank you very much.

FINANCIAL REVIEW.

ADD International maintain an effective financial management system to continuously improve the financial controls and to identify more effective methods of operations.

Against the backdrop of the limited resources and insecurities over funding where funds are becoming scarcer as many governments reduce overseas aid spending, the organization ended 2015 better than initially anticipated with increase in overall income by 7% to £3.2m (£3.0m: 2014). The increase in income was mainly due to the fact that the newly setup fundraising team has been highly successful with a ratio of 1 in 3 proposals being successful. The success in funding application translated to an increase in restricted income from £0.941m in 2014 to £1.169m in 2015.

We also received an extension from DfID for the unrestricted Partnership Programme Arrangement (PPA) funding till end of 2016. However, we are in a similar situation to the last year where no one, not even DfID, knows whether this type of strategic funding will continue after this date. The case for continuing strategic funding is being strongly made by the sector. Our unrestricted income through donations and legacies remained steady with regular donations from the public slightly increasing to £0.772m (£0.764m: 2014) after several years of continuous decrease.

In line with the increase in income, total expenditure for the year increased from £2.743m in 2014 to £3.121m this year. The main increase in expenditure during the year related to the staff costs.

FINANCIAL POSITION & RESERVES POLICY.

Total fund balances at the end of the year were £1.410m representing a rise of £0.057m compared to 2014. The total funds are made up of restricted fund balances of £0.569m and unrestricted funds balances of £0.841m.

It is our policy to retain sufficient reserves to safeguard on-going commitments and operations. Our reserves policy was reviewed in 2010, and included a statement to hold reserves sufficient to cover unrestricted expenditure commitments for approximately five months' at current spending levels. Our 'free' reserves are currently standing at £0.820m, which meets this requirement adequately.

According to our reserves policy, ADD International will hold sufficient funds to cover unrestricted expenditure commitments of approximately five months at current spending levels which for the 2016 budget equates to £0.850m. Our unrestricted reserves are currently standing at £0.820m which meets the requirement adequately.

FINANCIAL OUTLOOK.

Financial planning and forecasting activity takes place within the context of the overall strategic plan and objectives. The Programme Partnership Arrangement (PPA) from the Department for International Development is due to end in December 2016 and currently there is no information as to what will follow, if anything. We expect income from individuals to increase slightly in 2016.

The response from new funding from institutional funders has been very positive during 2015 and we anticipate that this trend will continue. Although we are not expecting a big increase in income for 2016 but anticipate a higher income than 2015.

INVESTMENT POLICY.

The trustees, having regard to the liquidity requirements of the organisation, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index. Due to wider economic circumstances deposit rates have been depressed and so this aim was not achieved in the year. The invested funds held on deposit achieved an average rate of 0.5% against the retail price index of 1.2% for the year.

RISK MANAGEMENT.

An understanding of the risks the organisation faces and careful management of these risks is necessary. The major potential risks facing the organisation in relation to resources remained unchanged from the previous year and have been identified as:

1. Longer term shortfall in funding; at the moment there is no indication of what will happen after the current DfID PPA ends in December 2016, so this places some uncertainty over the future;
2. The challenge to retain regular donors to raise voluntary unrestricted income to support the organisation in 2016 and beyond at current or increased levels;
3. Not being able to secure enough Institutional funds to fulfill our strategic ambition;
4. Not clearly demonstrating the impact of our work;
5. Skills shortage within our country programmes arising from an inability to retain or recruit staff .

STEPS TAKEN TO MITIGATE THESE RISKS INCLUDE:

- Undertaking detailed scenario planning to scope out all major eventualities in line with the political and funding uncertainty
- Investments made to run donor retention and acquisition programmes and encourage existing donors to increase givings.
- Monitoring a range of performance indicators to track the success of funding proposals and diversifying our portfolio to attract more supporters;

- Regular review and monitoring of institutional fundraising performance by the Fundraising sub-committee (comprised of trustees and SMT members) to support delivery of ADD strategic framework;
- Continuing to look at ways to increase our income from Public Fundraising by investing and testing innovative approaches in this area;
- Investment in a strong Monitoring, Evaluation and Learning (“MEL”) expert at the UK level and in country-based MEL officers focussing on the development of a strong MEL Framework to accurately record and demonstrate the impact of our work;
- Review and implement a comprehensive training and development policy for staff with clear objectives. We are also establishing and implementing a transparent worldwide salary review policy.

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 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 a rolling 24 month cash-flow and annual budgets approved by trustees. These are reviewed by the Finance and Audit sub-committee who will consider actual results compared with plans and forecasts, and non-financial performance data. We do not have an internal audit function but instead outsource this to overseas auditors who conduct risk-based internal audits and review internal controls. Reports and recommendations are submitted to the finance and audit sub-committee for scrutiny each quarter.

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 charity’s objectives and aims and in planning future activities for the year.

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' annual 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 charity and of the income and expenditure, of the charity 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 Statement of Recommended Practice (Accounting and Reporting by Charities) (the Charities' SORP);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Each of the trustees confirms that:

- so far as the trustee is aware, there is no relevant audit information of which the charity'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 charity'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 charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



Saghir Alam OBE
Chair of Trustees

Date: 18/07/2016

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

We have audited the financial statements of Action on Disability and Development for the year ended 31 December 2015 which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies 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) including FRS 102, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland.

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 and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR.

As explained more fully in the Trustees' Responsibilities Statement set out in the Trustees' Annual 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.

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. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the

audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2015 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.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006.

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION.

We have nothing to report in respect of the following matters where 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report.



Edward Finch, Senior Statutory Auditor
for and on behalf of Buzzacott LLP, Statutory Auditor

130 Wood Street
London
EC2V 6DL

Date: 01/08/2016

STATEMENT OF FINANCIAL ACTIVITIES YEAR TO 31 DECEMBER 2015.

	Unrestricted funds	Restricted funds	2015 Total funds	2014 Total funds
	£	£	£	£
Income & expenditure				
Income from:				
Donations and legacies (note 1)	1,999,321	-	1,999,321	1,985,996
Interest receivable (note 2)	5,844	466	6,310	6,627
Charitable activities (note 3)	-	1,168,777	1,168,777	922,020
Other income	3,883	-	3,883	47,479
Total income	<u>2,009,048</u>	<u>1,169,243</u>	<u>3,178,291</u>	<u>2,962,122</u>
Expenditure on:				
Raising funds (note 1)	476,844	-	476,844	464,261
Support of the International Disability Movement	<u>1,507,971</u>	<u>1,136,182</u>	<u>2,644,153</u>	<u>2,278,798</u>
Total expenditure (note 7)	<u>1,984,815</u>	<u>1,136,182</u>	<u>3,120,997</u>	<u>2,743,059</u>
Net income and				
Net movement in funds (note 8)	24,233	33,061	57,294	219,063
Fund balances b/f at 1 January 2015	<u>816,329</u>	<u>536,461</u>	<u>1,352,790</u>	<u>1,133,727</u>
Fund balances c/f at 31 December 2015	<u><u>840,562</u></u>	<u><u>569,522</u></u>	<u><u>1,410,084</u></u>	<u><u>1,352,790</u></u>

There is no difference between the net movement in funds stated above, and the historical cost equivalent. All of the charity's activities derived from continuing operations during the above two financial periods.

BALANCE SHEET 31 DECEMBER 2015.

	2015	2015	2014	2014
	£	£	£	£
Fixed assets				
Tangible fixed assets (note 11)		17,349		34,174
Current assets				
Debtors (note 12)	175,745		142,386	
Cash at bank and in hand (note 13)	<u>1,844,113</u>		<u>1,793,748</u>	
	2,019,858		1,936,134	
Creditors: Amounts falling due within 1 year (note 14)	<u>(424,046)</u>		<u>(402,696)</u>	
Net current assets		<u>1,595,812</u>		<u>1,533,438</u>
Total assets less current liabilities		1,613,161		1,567,612
Provisions (note 15)		<u>(203,077)</u>		<u>(214,822)</u>
Total net assets		<u><u>1,410,084</u></u>		<u><u>1,352,790</u></u>
Represented by:				
The funds of the charity:				
<i>Restricted funds (note 16)</i>		569,522		536,461
<i>Unrestricted funds</i>				
- <i>General funds</i>		<u>840,562</u>		<u>816,329</u>
		<u><u>1,410,084</u></u>		<u><u>1,352,790</u></u>

Approved by the trustees on 13 May 2016 and agreed on their behalf



Saghir Alam OBE
Chair of Trustees

Date: 18/07/2016

Action on Disability and Development (trading as ADD International): A company limited by guarantee, Company Registration No. 2033925 (England and Wales)

STATEMENT OF CASH FLOWS

YEAR TO 31 DECEMBER 2015.

	Notes	2015 £	2014 £
Cash inflow from operating activities:			
Net cash provided by operating activities	A	59,275	535,061
Cash inflow from investing activities:			
Proceeds from the disposal of tangible fixed assets		-	1,933
Purchase of tangible fixed assets		(8,910)	(13,876)
Net cash used in investing activities		(8,910)	(11,943)
Change in cash and cash equivalents in the year		50,365	523,118
Cash and cash equivalents at 1 January	B	1,793,748	1,270,630
Cash and cash equivalents at 31 December	B	1,844,113	1,793,748

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR TO 31 DECEMBER 2015.

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

	2015 £	2014 £
Net movement in funds (as per the statement of financial activities)	57,294	219,063
Adjustments for:		
Depreciation charge	25,735	33,591
(Increase) decrease in debtors	(33,359)	387,759
Increase (decrease) in creditors	21,350	(47,449)
Increase (decrease) in provisions	(11,745)	(57,903)
Net cash provided by operating activities	59,275	535,061

B Analysis of cash and cash equivalents

	2015 £	2014 £
Cash at bank and in hand	1,844,113	1,793,748
Total cash and cash equivalents	1,844,113	1,793,748

PRINCIPAL ACCOUNTING POLICIES.

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

BASIS OF ACCOUNTING.

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

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ('Charities FRS 102 SORP 2015'), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

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

ASSESSMENT OF 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 trustees have given a careful consideration to the fundamental risk faced by the charity, external and internal factors known to the staff and trustees that may have an impact and the current financial situation of the charity. The list is as follows:

1. Uncertainty around DFID PPA funding
2. Regular donations
3. Current level of reserves
4. Long and short term liabilities

The trustees of the charity have concluded that there are no material reasons related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

INCOME.

All income becoming available to the charitable company during the year is recognised, gross, in the Statement of Financial Activities. Volunteer time is not included in the financial statements.

Legacies are included in the statement of financial activities when the charity 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 charity.

Entitlement is taken as the earlier of the dates on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity 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 charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity 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 been transferred to the charity.

Grants receivable are normally accounted for when receivable, except where they relate to a specified future period, in which case they are treated as deferred income.

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.

Resources expended are 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 grants paid both directly from the UK and those paid by ADD Country offices to the charitable company's partners overseas.

Cost of raising funds relate 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 the basis of full time equivalent staff numbers in the relevant categories of expenditure.

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 charity operates, it is legally required to fund end of service payments to staff at the end of their employment with the charity. 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 in the UK costing more than £500 and with an expected useful life exceeding one year are capitalised.

Fixed assets are depreciated at the following annual rates in order to write them off over their estimated useful lives:

- Computer equipment: 25% straight line
- Office equipment: 25% reducing balance
- Motor vehicles, overseas programmes: 33% straight line

Capital items purchased for use overseas, with the exception of vehicles, are depreciated 100% in the year of acquisition.

DEBTORS.

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

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 AND PROVISIONS.

Creditors and provisions 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 charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

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.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

FOREIGN CURRENCIES.

Transactions in foreign currency are accounted for on a monthly basis at the monthly spot rate. At the balance sheet date, any cash or other monetary items held are translated at the closing spot rate.

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.

NOTES TO THE FINANCIAL STATEMENTS.

1) VOLUNTARY INCOME AND COST OF GENERATING VOLUNTARY INCOME ANALYSIS.

	2015 total funds	2014 total funds
Income	£	£
Grants (note 3)	1,152,255	1,153,838
Regular donations and collections	772,386	764,998
Donations from legacies and trusts	46,448	37,500
Non regular donations	28,232	29,660
Total voluntary income	1,999,321	1,985,996
Cost of raising funds		
Grants	96,314	50,209
Regular donor acquisition and support	326,133	351,662
Trust development	13,202	5,747
Non regular donations	29,500	17,164
Communication and promotional activities	11,695	30,263
Total costs of raising funds	476,844	455,045

All voluntary income is unrestricted in nature.

2) INTEREST RECEIVABLE.

	Unrestricted funds	Restricted funds	2015 Total funds	2014 Total funds
	£	£	£	£
Bank interest				
2015 total funds	5,844	466	6,310	6,627
2014 total funds	5,941	686	6,627	

3) GRANTS (ALL INSTITUTIONAL).

	Unrestricted funds	Restricted funds	2015 Total funds	2014 Total funds
	£	£	£	£
Asia Foundation	-	7,209	7,209	12,102
AusAID (CBM)	-	119,206	119,206	23,702
CAFOD	-	104,811	104,811	102,468
Comic Relief	-	-	-	225,000
Commission for the European Communities (CEC)	-	150,304	150,304	169,821
Cordaid (note 5)	-	61,359	61,359	72,473
Department for International Development (DFID)	1,133,825	-	1,133,825	1,133,825
Disability Rights Fund (formerly Tides Foundation)	-	6,659	6,659	21,055
DPA (Australian Embassy)	-	31,558	31,558	-
Light for the World	-	22,942	22,942	-
Manusher Jonno Foundation	-	84,383	84,383	90,254
Middle East Consultants	-	150,000	150,000	-
National Children's Bureau (NCB)	-	-	-	1,401
Other and anonymous grants	18,430	101,459	119,889	134,964
Pro Victimis	-	5,221	5,221	-
Shiree	-	-	-	61,663
The Headley Trust	-	29,250	29,250	-
the innocent foundation	-	35,486	35,486	27,130
The Rockefeller Foundation	-	228,144	228,144	-
USAID	-	30,786	30,786	-
Total grants	1,152,255	1,168,777	2,321,032	2,075,858
2014 total grants	1,153,838	922,020	2,075,858	

Note: Where a donor is listed as anonymous ADD International conducts appropriate due diligence to confirm that the funds are from a legitimate source and are for a genuine purpose.

4) MOVEMENT IN DEFERRED INCOME.

	At 1 January 2015	Deferred during the year	Utilised	At 31 December 2015
	£	£	£	£
Department for International Development (DFID)	283,456	283,456	(283,456)	283,456
Total	283,456	283,456	(283,456)	283,456

We received the 2016 first quarter payment for our PPA funding at the end of 2015 so this was carried forward to the 2016 accounts.

5) CORDAID GRANT BY COUNTRY.

	2015	2014
	£	£
Bangladesh	61,359	72,473

6) GRANTS AND PAYMENTS TO PARTNERS FROM PROGRAMMES.

	2015	2014
	£	£
Paid from ADD's country programmes		
Bangladesh	4,426	133,824
Cambodia	47,393	17,164
Sudan	16,564	34,244
Tanzania	21,672	14,379
Uganda	12,100	3,808
	102,155	203,419

Paid from UK direct to partners	£	£
ADD India	(10,000)	22,600
The Coady Institute	2,387	-
The Institute of Development Studies	5,533	-
	(2,080)	22,600
Total grants	100,075	226,019

Where ADD's support to partners includes the provision of funds, a formal Agreement to Support (ATS) is entered into and grants are made for the running costs and activities of the partner or disabled peoples' organisations.

Payments are also made to partners to assist in the implementation of restricted projects, for these a formal Contract or Memorandum of understanding (MoU) is entered into. A list of grants and payments to partners greater than £2,000 is shown in the appendix.

7) TOTAL EXPENDITURE.

	International Programmes	Cost of generating voluntary income	Support costs	2015 Total	2014 Total
	£	£	£	£	£
Staff costs (note 9)	966,427	253,551	264,677	1,484,655	1,307,133
Office running costs	198,373	53,257	87,941	339,571	393,977
Transport & travel	115,277	18,153	59,484	192,914	148,221
Payments payable to partners (note 6)	100,075	-	-	100,075	226,019
Field operations	531,556	5,177	129,220	665,953	341,432
Exchange loss/gain	(3,901)	-	146	(3,755)	15,604
Fundraising activities	405	63,128	-	63,533	131,914
Consultancy & external advice	118,978	47,534	47,508	214,020	114,055
Governance - Trustees' costs	-	-	18,348	18,348	15,425
Governance – Audit	22,145	-	23,538	45,683	49,279
Subtotal	2,049,335	440,800	630,862	3,120,997	2,743,059
Support costs	594,818	36,044	(630,862)	-	-
Total resources expended 2015	2,644,153	476,844	-	3,120,997	-
Total 2014	2,278,798	464,261	-	-	2,743,059

Field work & payments to partners dropped significantly, primarily due to the reduced volume of restricted programme work.

The introduction of the new Global Policy & Influencing team has been reflected in International Programmes as their work is global and contributes to our strategic programmatic goals and is not a support function.

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 UK office 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 head count.

8) NET INCOME (EXPENDITURE) FOR THE YEAR.

This is stated after charging (crediting):	2015	2014
		£
Depreciation	25,735	33,591
Trustees' reimbursed expenses:		
Cost incurred in attending two trustees' meetings	7,924	4,316
Auditors' remuneration:		
Statutory Audit services – Current Year	16,200	17,280
Statutory Audit services – Prior Year	3,538	-
Other audit services	-	5,058
Overseas auditors	22,145	26,941

9) STAFF COSTS AND NUMBERS.

The total staff costs of UK-based employees were as follows:

	2015	2014
	£	£
Wages and salaries	633,110	536,172
Social security costs	64,557	56,639
Pension contributions	29,265	17,555
Total emoluments paid to staff based in the UK	726,932	610,366
Other staff costs (health insurance, training & recruitment)	62,221	65,863
Total staff costs in the UK	789,153	676,229
Total staff & salary costs for field staff based overseas	695,502	630,904
Total staff costs	1,484,655	1,307,133

Remuneration

	2015	2014
	Number	Number
The number of employees whose remuneration for the year fell within the following bands were		
£60,001 - £70,000	2	0

Pension contributions totalling £3,684 were paid in respect of these higher paid employees all of whom were accruing benefits under a defined contribution pension scheme.

The average number of employees during the year, calculated on a full time equivalent basis, analysed by function, was as follows:

	FTE	FTE
	2015	2014
Field staff -overseas based	84	83
Programme support - UK based	7	5
Fundraising - UK based	6	6
Governance - UK based	-	1
Support - UK based	4	4
Total	101	99

Total employee benefits paid to key management personnel, being members of the charity's senior management team, in the year totalled £262,738 (2014 - £225,868).

During the year ended 31 December 2015 travel and subsistence expenses totalling £7,924 were reimbursed to 12 trustees (2014 - £4,316 to 10 trustees).

10) TAXATION.

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

11) TANGIBLE FIXED ASSETS.

	Office and computer equipment	Overseas assets	Total
	£	£	£
Cost or valuation			
At 1 January 2015	62,586	282,952	345,538
Additions in year	8,910	-	8,910
Disposals in year	-	(46,196)	(46,196)
At 31 December 2015	71,496	236,756	308,252
Depreciation			
At 1 January 2015	37,711	273,653	311,364
On disposals	-	(46,196)	(46,196)
Charge for year	16,436	9,299	25,735
At 31 December 2015	54,147	236,756	290,903
Net book values			
At 31 December 2014	24,875	9,299	34,174
At 31 December 2015	17,349	-	17,349

12) DEBTORS.

	2015	2014
	£	£
Other debtors	3,486	6,146
Prepayments	36,411	29,638
Accrued income	79,455	74,725
Overseas floats and advances	56,393	31,877
	175,745	142,386

13) CASH AT BANK AND IN HAND.

	2015	2014
	£	£
UK current accounts and cash in hand	425,432	256,901
Foreign accounts	370,559	360,500
UK deposit accounts	1,047,827	1,176,076
Foreign cash	295	271
	1,844,113	1,793,748

14) CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR.

	2015	2014
	£	£
Payroll taxes	18,779	19,430
Accruals	93,057	81,887
Other creditors	22,639	18,086
Deferred income (note 4)	289,571	283,293
	424,046	402,696

15) PROVISIONS.

	At 31 December 2014	Incoming (charge for the year)	Outgoing (utilised)	At 31 December 2015
	£	£	£	£
Overseas staff terminations	138,524	53,356	(27,427)	164,453
Organisational restructure	37,730	-	(37,730)	-
Project commitments	38,568	56	-	38,624
	<u>214,822</u>	<u>53,412</u>	<u>(65,157)</u>	<u>203,077</u>

Project commitments represent the trustees' best estimate at the balance sheet date of obligations in respect of project work completed at that date, net of amounts recoverable from donors. The provision has been estimated across a number of projects and any excess of expenditure, or reduction as applicable, will be recognised in the Statement of Financial Activities in the year in which project accounting is finalised.

16) RESTRICTED FUNDS.

	At 1 January 2015	Income	Expenditure	Transfers	At 31 December 2015
	£	£	£	£	£
UK	-	353,144	(137,921)	-	215,223
Bangladesh	175,299	397,324	(467,884)	-	104,739
Cambodia	10,441	120,274	(107,739)	-	22,976
Sudan	42,440	81,468	(128,581)	-	(4,673)
Tanzania	310,635	32,326	(223,614)	-	119,347
Uganda	(2,354)	184,707	(70,443)	-	111,910
Total restricted funds	536,461	1,169,243	(1,136,182)	-	569,522

Incoming resources includes institutional grant income (note 3), any sundry income and interest receivable.

ADD BANGLADESH RECEIVED FUNDING FROM:

- **The Asia Foundation:** to strengthen disabled people’s engagement in elections and political processes to enhance transparency and democratic accountability.
- **The EU and CAFOD supported:** a project for promoting social and political rights of persons with disabilities through implementation of CRPD in Bangladesh.
- **CAFOD supported** Programme Co-ordination costs.
- **CAFOD supported** a project ensuring sanitation for women and men with disabilities.
- **CAFOD supported** the “Inclusive Development Endeavour” project which promotes community based mental health service in 6 districts of Bangladesh.
- **Christian Blind Mission (AUSAID):** to improve the quality of life for people with psychosocial problems & empower them to become self-supporting.
- **Cordaid supported** a pilot project on inclusive pre-school education.
- **EEP/SHIREE (supported by UKaid from DFID):** for the economic empowerment of disabled people.
- **Manusher Jonno:** for the empowerment of disabled people to continue their studies and run their own businesses.
- **Nova Consultancy Bangladesh (NCB):** for strengthening the rural health services of Bangladesh at grassroots level.

- **Disability Rights Fund (The Tides Foundation) supported 3 projects:** 1) to build the capacity of rural DPOs; 2) to work with the National Council of Disabled Women to strengthen their network and oppose violence, and 3) to support the Disability Rights Fund Convening.

ADD CAMBODIA RECEIVED FUNDING FROM:

- **An anonymous charitable foundation:** for livelihoods work with people with intellectual disabilities.
- **DPA (Australian Embassy) and pro Victimis:** for a pilot project to support victims of violence against women and children with disabilities.
- **the innocent foundation:** for improving the food security of extremely poor women with disabilities by supporting them to earn additional income from pig raising.

ADD SUDAN RECEIVED FUNDING FROM:

- **The CEC:** To support women with disabilities to develop a strong voice of their own, to express their needs to government, development organisations, and their communities.
- **The James Tudor Foundation:** to support the establishment of a fish farm to support the Broader Horizons Institute for Rehabilitation of Handicapped Children in Sudan.
- **USAID:** to support expanding the participation of people with disabilities by supporting the emerging network of cross-disability federations.

ADD TANZANIA RECEIVED FUNDING FROM:

- **Comic Relief** and an anonymous funder: for a project modelling inclusive education in schools in Pwani region, Tanzania. The project includes the establishment of Resource and Assessment Centres to support schools to go inclusive, and includes relevant training, awareness raising and advocacy, and research of best practice.

ADD UGANDA RECEIVED FUNDING FROM:

- **The CEC:** for a project to embed a disability inclusive approach and conflict sensitivity in the design and implementation of human rights and development programmes in the Rwenzori region, Uganda.
- **Light for the World and Middle East Consultants:** for a pilot entitled “My Story, My Rights”. This project is a collaboration between ADD, Light for the World and NUDIPU to research personal experiences of people with disabilities from 8 districts of Uganda.
- **The Headley Trust:** for a project to provide internships for disabled graduates.

ADD INTERNATIONAL RECEIVED FUNDING FROM:

- **The Rockefeller Foundation:** for a collaborative project with the Institute of Development Studies and the Coady Institute to examine how market-based solutions can improve the lives of the poor and vulnerable people in developing countries, with a focus on Uganda.

17) ANALYSIS OF NET ASSETS BETWEEN FUNDS.

	Restricted funds	General funds	Total 2015
Fund balances at 31 December 2015 are represented by:			
Tangible fixed assets		17,349	17,349
Current assets	575,800	1,444,058	2,019,858
Current liabilities	(6,278)	(417,768)	(424,046)
Provisions		(203,077)	(203,077)
Total net assets	569,522	840,562	1,410,084

18) LEASING COMMITMENTS.

The charity is committed to making lease payments of £79,850 (2014 £126,900) over the life of the leases.

The obligation to make these payments is as follows:

	2015	2014
Land and buildings	£	£
Due within one year	61,530	64,008
Due within 2-5 years	18,320	62,892
Total	79,850	126,900

APPENDIX 1

LIST OF GRANTS OVER £2,000 PAID TO PARTNERS IN 2015

£

BANGLADESH

Differently's Shoes	2,374
Total of payments over £2,000	2,374
Total of payments under £2,000	2,052
Total payments made to partners in Bangladesh	4,426

CAMBODIA

Chumkiri Disabled People Development Federation	20,190
Samrong Tong Disabled People Development Federation	3,686
Udong Disabled People Development Federation	3,138
Total of payments over £2,000	27,014
Total of payments under £2,000	20,289
Total payments made to partners in Cambodia	47,303

SUDAN

Border Horizon's Institute	7,068
Women with Disabilities Association Garadif	5,718
Women with Disabilities Association Kassala	3,778
Total of payments over £2,000	16,564
Total of payments under £2,000	-
Total payments made to partners in Sudan	16,564

TANZANIA

Shivyawata	21,672
Total of payments over £2,000	21,672
Total of payments under £2,000	-
Total payments made to partners in Tanzania	21,672

UGANDA

Source of the Nile Union of persons with Albinism	3,614
Masaka District Association of persons living with HIV/AIDS	3,506
Elgong Foundation of Persons with Albinism	2,481
Total of payments over £2,000	9,601
Total of payments under £2,000	2,499
Total payments made to partners in Uganda	12,100

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
