Company registration number 5750186 (England and Wales)

Charity registration number 1115741 (England and Wales)

DAI UK

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

DAI UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr I M Derbyshire Mr J S Rogers Ms F Stevenson Pastor S Shrestha Ms L Nicholls
Charity number	1115741
Company number	5750186
Registered office and Principal office	25 Gordon Road Windsor Berkshire SL4 3RG
Independent examiner	Linda Dunford FCCA CTA Warner Wilde Limited Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF
Bankers	Barclays Bank PLC 21-25 Commercial Way Woking Surrey GU21 6XR
Solicitors	Lawson Lewis Blakers 11-12 Hyde Gardens Eastbourne East Sussex BN21 4PP
Accountants	Elizabeth Sanders Limited 25 Gordon Road Windsor Berkshire SL4 3RG

DAI UK

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The Trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

THE TRUSTEES

The Trustees who served the company during the period were as follows:

- Mr I M Derbyshire
- Ms L Nicholls
- Mr J S Rogers
- Mr A Shrestha
- Ms F Stevenson

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

DAI UK is a charitable Company Limited by Guarantee. The company was established in 2006 under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10. DAI UK is part of the worldwide ministry of Development Associates International whose Head Office is in Colorado Springs USA.

Recruitment and Appointment of the Board of Directors (Trustees)

The Directors of the company are also Charity Trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Directors. The Memorandum and Articles of Association require that at each annual general meeting, one third of the Trustees retire by rotation and may, if eligible, offer themselves for re-election.

Trustees bring a variety of skills to the Board including, business, mission, financial and HR management, plus charity law experience. The Board keeps its work and composition under review and ensures that the composition of the Board remains adequate to ensure the strategic development of the company's work and proper oversight of its operations. Using its "Board Diversity, Experience and Skills inventory" it identifies strategic gaps in its composition and takes steps to fill them.

Any new Directors (Trustees) who may be recruited are likely to be sought from people known to the Board, senior staff or those closely associated with the charity, and who can provide the necessary specialist skills and experience to ensure the effective working of the Board and the development of DAI UK's ministry.

Trustee Induction and Training

New Trustees are provided with a copy of the Memorandum and Articles of Association of the company and digital access to the Charity Commission's guidance, "The Role and Responsibility of Charity Trustees". New Trustees are encouraged to spend some time with senior staff to gain understanding of DAI's work. The need for Trustee training is kept under review and appropriate training will be undertaken if the need is identified.

The Board has approved a policy which encourages Board members to accompany senior staff of the charity on specific training sessions particularly in the UK, in order to deepen their

understanding of DAI's work and/ or to take part in teaching in DAI courses. The National Director keeps the Board well informed on a whole range of matters concerning the development of DAI UK's ministry and future plans for growth.

Risk Management
The Trustees have considered the major risks facing the charity and the steps already in place to mitigate those risks. The review carried out each year records the risks identified, the steps in place to mitigate those risks and any actions required to further improve risk management.

Procedures are in place to safeguard the health and safety of staff, especially when working from home, with special attention given to the assessment of the risks both staff and volunteers face when travelling to areas of the world with known higher risks. DAI's Risk Policy document sets out the Board's attitude to risk, the organisation and responsibility for managing health and safety matters as well as the specific arrangements for dealing with problems should they arise. Internal control risks are minimised by the implementation of appropriate systems and procedures including the segregation of authorisation of expenditure and payments.

DAI UK remains dependent on Development Associates International for a significant part of its funding. As DAI UK is now establishing itself as primarily a ministry to the UK, Development Associates International will seek to continue their support while DAI UK works towards becoming largely self-sufficient over the next few years.

The Company's Reserves Policy has been formulated so that monies held in reserve are generated from UK giving.

Organisational Structure
The work in the UK is led by the National Director, assisted by the Regional Lead for the Midlands who has also taken responsibility for training evaluation and standards. Support is offered by the Training Administrator who is also responsible for newsletters and submitting funding applications. In addition, a new staff member was appointed in October 2025 on a part-time fixed-term contract to support various operational functions including marketing and facilitation of courses. The role of bookkeeper, accountant and Company Secretary is outsourced under contract.

This small staff team who are all part-time, work closely with a range of trained volunteers. In total 12 people have volunteered during the year.

OBJECTIVES AND ACTIVITIES
The company's objects and principal activities are to use all the resources at its disposal for religious, educational and charitable purposes and, specifically, with a focus on enhancing the effectiveness and integrity of Christian leaders by providing leadership development training courses, management consultancy and mentoring.

It has been agreed with Development Associates International that, in meeting these objectives, DAI UK should focus mainly, but not exclusively, on serving the needs of the diaspora churches and international student communities in the UK and those who have least access to leadership training opportunities. DAI UK also seeks to provide facilitators and support for DAI's courses around the world and consultancy support to other members of the DAI internal family when requested.

ACHIEVEMENTS AND PERFORMANCE: DAI UK OVERVIEW

DAI UK has had a successful year in continuing and expanding the range of training and support offered. This has included:

1. **Training and Events**
   - **Certificate Course in Organizational Leadership** - delivered in partnership with Ambrose University, Canada
   - **Coaching Course** – accredited by the International Coaching Federation
   - **Healing the Wounds of the Heart** - course based on material developed by SIL Trauma Healing Institute
   - **One off workshops and modules** - on Strategic Thinking and Planning, Servant Leadership and Conflict Management and Transformation.
   - **Participation** - at conferences, events and preaching opportunities

2. **Coaching and Mentoring**
   - Coaching and Mentoring to individuals
   - Mentoring support to church leadership teams to become registered with the UK Charity Commission

Details of these activities are explained below.

Leadership Training - Certificate in Organizational Leadership.

The main focus for DAI UK's training programme in 2025 was delivering the Certificate in Organizational Leadership in partnership with Ambrose University in Canada. Each course included the facilitation of four modules, based on materials used globally, but adapted for the local situation, on the following topics:

- Servant Leadership
- Conflict Management and Transformation
- Strategic Thinking and Management
- Culture Ethnicity and Diversity.



Graduation of one cohort of the certificate course in Organizational Leadership

Each of the modules offered at least 20 hours of interactive learning delivered through a mix of on-line and in person workshops. These were backed up by individual and small group tutorials usually led by trained volunteers. The focus of recruitment has been those with least access to leadership training especially those from diaspora and international student backgrounds

In 2025, 29 UK resident students enrolled on the Organizational Leadership course and included representation from 8 different ethnic backgrounds: Nepali, Afro Caribbean, Tanzanian, Kenyan, South Korean, New Zealand, Danish and White British.

Of the 29 who enrolled, 4 were unable to complete because of a change in their life circumstances and of the 25 who did attend all modules, 19 submitted the required 8 assignments and received the university endorsed certificate, 3 with distinction.

Examples of feedback from the modules delivered

"The course has strengthened our senior leadership team by helping us align more deeply with our values — leading with humility, empathy and a focus on serving others… The support and encouragement we've received have given us both the confidence and practical tools to grow as leaders while remaining true to who we are. This has enabled us to better equip our teams and increase our impact in bringing hope to young lives and the families we walk alongside."

(Acting CEO of East2West)

"I've just started a leadership role in my church. Since doing the course I've been more patient and my communication has improved. I've seen the change in myself and my husband and sister have noticed it too. I'm more mature in Jesus."

*(*Nepali Student)

"…This module has reshaped my understanding of leadership. I now see leadership not as a pursuit of status or authority but as a calling to humility, service and empowerment… as I continue this journey, my prayer is that the holy spirit grooms me into a leader who embodies integrity, accountability and a Christ-like heart."

(Post Graduate student from Uganda living in Leeds)

"Lots of things for me have changed because of the course, but the biggest challenge came from Conflict Management and Transformation module – it was life changing!... I realised that listening and trying to understand others is so important. What I learned .. was not just a lesson to learn and forget, but it has been the voice of God to me. I have a better understanding of people, their personality and conflicting styles. This has helped me to deal with difficult situations in relationships. I am more confident during a conflict now because I have got the tools to de-escalate it and grow stronger in relationship."

(Nepali Student)

"Strategic Thinking has helped me a lot because I wanted to reach out to the community in our church and did not know how it was going to be done. I didn't think that I was capable of doing it because of my age. I realised that God has given me, given us, authority so that we can do something. My thought pattern changed and now I'm able to organise. I'm using the plans in the [DAI UK workbook] book."

(Afro Caribbean Student)

"*This course has helped me a lot in my spiritual upbringing I was upset, jobless and overwhelmed with paperwork at home – everything was very stressful at the time of starting. The first module, Servant Leadership, helped me realise how a servant should be and how you can use these qualities in leadership."*

(Student)

This fruitful partnership with Ambrose University has now come to an end due to the retirement of key personnel. This has allowed for a new relationship to be forged with Fuller University in California USA and plans have been developed to commence a course in Redemptive Leadership in 2026 which will lead to an Equip certificate from Fuller and possible credits in one of their Masters programmes.

As this was the final year for the delivery of the course in partnership with Ambrose University an evaluation of the course was carried out. This showed:

- Overall 66 students enrolled of whom 61 completed all modules and 41 passed all assignments gaining the university certificate.
- 53% were women and 47% men.
- 60% were from a Nepali background and 20% from a White British. The remainder were from a range of ethnicities.
- 22% stated they had no educational qualifications (A Level equivalent and above), of this many had left school at 16 or younger.
- 100% stated that their expectations of the course had been met!

The full evaluation including feedback from students is shown as Appendix A.



Jacqui Miller – Regional Lead

Leadership Training – Coaching

This has been led by our Regional Lead for the Midlands, Ms Jacqueline Miller, and is accredited through the International Coaching Federation. This was a new programme for DAI UK and 8 students participated with the on-line programme delivered from the UK and Jacqui also co-facilitated an on-line course for students resident in Asia.

Leadership Training – Healing the Wounds of the Heart

This has been developed by DAI partners in USA and used globally for about 20 years in countries experiencing significant turmoil including wars, uprisings and natural disasters. Our trainer, Dr Cindy Perry, travelled from Asia to support the course. 16 participants from a number of different ethnic backgrounds completed all the modules and follow up shows that many are using the lessons learnt in their pastoral ministry in churches and charities and some have gone on to facilitate the course in their own communities. It was incredibly moving to hear participants share their life stories and support one another as they learnt about suffering, grief, healing and forgiveness in a safe environment. One of the highlights was sharing poetry and art work to express thoughts and feelings.



Dr. Cindy Perry bottom left with some students



Leadership Training - One off workshops and modules

- Specific training on aspects of servant leadership was also delivered to a Nepali church in a series of workshops, some on-line and some in person. At each on-line session there were over 20 people in attendance and over 60 at the in-person workshops. This church also received support to become a registered charity with the UK Charity Commission.
- UK staff have also supported the delivery of the Strategic Thinking and Planning course to 12 participants in Bangladesh.

Leadership Training – Participation at conferences, events and preaching opportunities

- Facilitating workshops and seminars as part of church and network conferences and events, was also a part of the success in the year. This included sessions on the impact of AI for the Church of God of Prophesy network, Servant Leadership and Conflict Management for Church Leaders as part of Nepal Christian Churches network and leadership workshops for those from refugee and asylum-seeking backgrounds in Southampton and Bradford where most participants were Arabic speaking from South Sudan.
- DAI UK staff have also had a number of opportunities to speak and preach in churches, sharing the work and values of DAI.

Summary of Training and Support Activities in UK 2025

Workshops & Courses	Individual Coaching & Mentoring	Conference, Workshops & Church Events
over 260 people across 15 different cultures	12 people across 3 different cultures	over 1,000 people

2 Governance

The DAI UK Board has remained consistently engaged throughout the year, has undertaken reviews of all major policies and is continuing the process of seeking diversity in its membership in terms of age and ethnicity. This has been led by our Co-Chairs, Fiona Stevenson and Ian Derbyshire.

3 UK Fundraising

Fundraising has continued to be challenging, as has been the case with many charities given the rising cost of living. But we were delighted to raise £2,000 through the generosity of one Trust Fund and also had a successful campaign partnering with the Big Give that raised just over £4,000. We continue to value the regular and one-off support from individuals.

4 International Ministry

A number of relationships were maintained through on-line opportunities and the DAI UK Director was able to facilitate on-line the Strategic Thinking and Planning module of the certificate course in Organisational Leadership for 12 students in Bangladesh.

DAI UK was also able to raise £10,149 for international projects and emergency relief delivered by DAI Global partners as well as on-going support for international ministries including Dr Cindy Perry, one of DAI's Senior Consultants.

5 FINANCIAL REVIEW

Income from UK sources for 2025 was £26,830 (£29,201 in 2024). Of this £10,149 (£10,507 in 2024) was restricted income for specific international projects which DAI UK is supporting. DAI US continues to provide a significant part of the operational funding required by DAI UK. In 2025, DAI US underwrote £37,579 of the operating costs of DAI UK (£31,318 in 2024). In terms of regular donor support, total income from individual donors decreased to £13,974 (£19,523 in 2024).

Expenditure for 2025 was £70,898 (£60,538 in 2024). Of this £10,149 (£10,507 in 2024) was restricted income for specific international projects which DAI UK is supporting.

Investment Policy
There are no restrictions on the charity's power to invest. Given the small sums of money currently involved and the limited objectives of such investment, the investment strategy is determined solely by the Trustees. The overall investment policy is to protect the value of the capital and preserve, as far as is possible, the real value of the capital by seeking returns to mitigate the impact of inflation. It is considered that this policy is best implemented, at this time, by investing cash in an interest savings account without exceeding the maximum sum covered for the chosen deposit-taking institution of the Deposit Protection Scheme administered by the FSCS.

Reserves Policy
DAI UK remains significantly dependent on income from Development Associates International (DAI) to fulfil its objects. However, as part of its Risk Management process, Trustees concluded that, should funds from DAI US cease to be available, the current main liability would be meeting the employment costs of staff for three months and have established a reserve fund which at the year-end amounted to £15,200.

6 DAI - INTERNATIONAL OBJECTIVES AND ACTIVITIES
DAI UK is a member of the DAI International family which seeks to enhance the effectiveness and integrity of Christian leaders worldwide by providing leadership development training courses, management consultancy and mentoring, and is active in 75 countries through 45 ministry centres.

7 ACHIEVEMENTS AND PERFORMANCE: INTERNATIONAL OVERVIEW
At least 209,013 Leaders were Served by DAI internationally in 2025.

- 41, 690 workshop attendees
- 1,225 Masters students
- 1,201mentoring relationships
- 737 consulting and connecting
- 164,160 participated in digital discipleship

8 PLANS FOR FUTURE PERIODS
In line with the 5-year Strategic Plan our plans have been set against three strategic goals under which detailed operational plans have been agreed and will be closely monitored.

Strategic Goal 1

- Expansion of Staff, Volunteer and Board to carry out all the functions required to develop DAI ministry in line with vision and ensure smooth succession when the current National Director retires in Dec 2026

Strategic Goal 2

- To further develop the training and support offer to reach more communities

Strategic Goal 3

- To raise the profile of DAI and increase the number of supporters, individuals, churches and trusts in order to provide more local financial sustainability and prayer support

INDEPENDENT EXAMINER

Warner Wilde Limited has been appointed as Independent Examiner for the ensuing year.

Registered Office:
25 Gordon Road
Windsor
Berks
SL4 3RG

Signed on behalf of the Trustees

Ian M Derbyshire
signed on 10/08/2026, 12:04:24 BST

Mr Ian Derbyshire

Fiona J Stevenson
signed on 10/08/2026, 12:34:22 BST

Ms Fiona Stevenson

DAI UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DAI UK

I report to the trustees on my examination of the financial statements of DAI UK (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Linda Dunford

signed on 10/08/2026, 15:34:17 BST

Linda Dunford FCCA CTA
Warner Wilde Limited
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Date: 10/08/2026

DAI UK

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**3**	44,723	19,882	64,605	39,392	19,854	59,246
Charitable activities	**4**	3,167	-	3,167	5,647	-	5,647
Investments	**5**	319	-	319	291	-	291
Total income		48,209	19,882	68,091	45,330	19,854	65,184
Expenditure on:							
Raising funds	**6**	-	-	-	304	-	304
Charitable activities	**7**	56,697	14,201	70,898	40,701	19,533	60,234
Total expenditure		56,697	14,201	70,898	41,005	19,533	60,538
Net income/(expenditure) and movement in funds		(8,488)	5,681	(2,807)	4,325	321	4,646
Reconciliation of funds:							
Fund balances at 1 January 2025		19,733	4,588	24,321	15,408	4,267	19,675
Fund balances at 31 December 2025		11,245	10,269	21,514	19,733	4,588	24,321

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DAI UK

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	**13**	640		4,129	
Cash at bank and in hand		27,247		21,764	
		27,887		25,893	
Creditors: amounts falling due within one year	**14**	(6,373)		(1,572)	
Net current assets			21,514		24,321
The funds of the charity					
Restricted income funds	**16**		10,269		4,588
Unrestricted funds	**17**		11,245		19,733
			21,514		24,321

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 10/08/2026

Ian M Derbyshire
signed on 10/08/2026, 12:04:24 BST
Mr I M Derbyshire
Trustee

Fiona J Stevenson
signed on 10/08/2026, 12:34:22 BST
Ms F Stevenson
Trustee

1 Accounting policies

Charity information

DAI UK is a private company limited by guarantee incorporated in England and Wales. The registered office is 25 Gordon Road, Windsor, Berkshire, SL4 3RG.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The value of any volunteer help is not included in the accounts, with the exception of the provision of professional services which would be valued and included as a gift in kind in voluntary income and a corresponding cost in the relevant category.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised at transaction price.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

The charity operates a defined contribution pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1 Accounting policies **(Continued)**

1.10 Foreign exchange

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

1.11 Debtors

Prepayments are valued at the amount prepaid after taking account of any discounts due.

1.12 Creditors

Creditors are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or estimated reliably.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	6,994	16,350	23,344	7,024	16,238	23,262
Grants	37,729	3,532	41,261	32,368	3,616	35,984
	44,723	19,882	64,605	39,392	19,854	59,246
Donations and gifts						
Donations from individuals	5,205	6,490	11,695	5,434	9,610	15,044
Gift Aid Tax recovered	1,019	1,260	2,279	1,070	3,128	4,198
Donations from Churches	200	2,600	2,800	-	-	-
Donations from Trusts and Foundations	-	3,000	3,000	-	-	-
Donations from other organisations	570	3,000	3,570	520	3,500	4,020
	6,994	16,350	23,344	7,024	16,238	23,262

3 Income from donations and legacies **(Continued)**

Grants from DAI US are made up as follows:

	2025	2024
Operating costs	£37,579	£31,318
Matching grants	£3,682	£4,666
TOTAL	**£41,261**	**£35,984**

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Workshop fees and sales	3,167	5,647

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	319	291

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	-	304

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	49,969	34,282
Education and training	10,146	10,507
Other costs	60	5,113
Workshop costs	402	316
Travel and accommodation costs	2,031	1,647
	62,608	51,865
Share of support and governance costs (see note 8)		
Support	6,334	6,545
Governance	1,956	1,824
	70,898	60,234
Analysis by fund		
Unrestricted funds	56,697	40,701
Restricted funds	14,201	19,533
	70,898	60,234

8 Support costs allocated to activities

	2025 £	2024 £
Office, finance and subsistence	2,566	3,037
Accountancy	3,768	3,508
Governance costs	1,956	1,824
	8,290	8,369
Analysed between:		
Charitable activities	8,290	8,369

Governance costs comprise:	2025 £	2024 £
Independent examiner	1,278	1,250
Board expenses	267	144
Insurance	411	430
	1,956	1,824

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,278	1,250

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and no-one was reimbursed for expenses.

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	3	2

Employment costs	2025	2024
	£	£
Wages and salaries	47,761	32,959
Other pension costs	2,208	1,323
	49,969	34,282

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	640	4,129

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	23	-
Other creditors	4,919	322
Accruals and deferred income	1,431	1,250
	6,373	1,572

15 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	2,208	1,323

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
Himalayan Region "Beloved" sponsorship	-	395	(395)	-
Himalayan Region - CP support	-	4,181	(4,181)	-
Himalayan Region - D Tamang	-	880	(880)	-
Himalayan Region - Myanmar Orphanage (CP project)	-	450	(450)	-
Himalayan Region - God's Dream House, Pastor Cross	-	300	(300)	-
Workshops - admin & equipment	983	1,000	(1,983)	-
Compassion fund - Myanmar	-	3,943	(3,943)	-
Certificate Courses	-	4,500	-	4,500
Other Workshops	3,605	4,233	(2,069)	5,769
	4,588	19,882	(14,201)	10,269

16 Restricted funds **(Continued)**

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Himalayan Region "Beloved" sponsorship	-	395	(395)	-
Himalayan Region - CP support	-	1,775	(1,775)	-
Himalayan Region - D Tamang	-	880	(880)	-
Himalayan Region - Myanmar Orphanage (CP project)	-	450	(450)	-
MA Student Support	-	50	(50)	-
Dehradun India	-	578	(578)	-
Himalayan Region - God's Dream House, Pastor Cross	-	4,679	(4,679)	-
DAI US/CP Support	-	1,150	(1,150)	-
Workshops - admin & equipment	4,267	3,187	(6,471)	983
Certificate Courses	-	2,500	(2,500)	-
Nepal Flood	-	550	(550)	-
Other Workshops	-	3,660	(55)	3,605
	4,267	19,854	(19,533)	4,588

The restricted funds support project work in specific geographical areas.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	19,733	48,209	(56,697)	11,245

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	15,408	45,330	(41,005)	19,733

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Current assets/(liabilities)	11,245	10,269	21,514
	11,245	10,269	21,514

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	19,733	4,588	24,321
	19,733	4,588	24,321

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Signatures' technical details

Signatures

ian.derbyshire1@outlook.com
10/08/2026, 12:04:24 BST

Fingerprint
411fe9b38eb96a4b9434e38521767080a5168e7a

fjs@fionastevenson.net
10/08/2026, 12:34:22 BST

Fingerprint
1cd8c70f5002fc3bf30887ea0f1931ffebb33853

linda@warnerwilde.co.uk
10/08/2026, 15:34:17 BST

Fingerprint
998d86ebeedef4adbd76f089b9ed96feea4d6ea5

Event log

10.50.10.198	07/08/2026, 17:45:05 BST Signing request created.
System	07/08/2026, 17:45:08 BST Notification sent to ian.derbyshire1@outlook.com.
System	09/08/2026, 17:50:06 BST Reminder sent to ian.derbyshire1@outlook.com.
System	10/08/2026, 12:03:17 BST Signing page opened by signee ian.derbyshire1@outlook.com.
System	10/08/2026, 12:04:24 BST Signee ian.derbyshire1@outlook.com signed document.
System	10/08/2026, 12:04:26 BST Notification sent to fjs@fionastevenson.net.
System	10/08/2026, 12:32:51 BST Signing page opened by signee fjs@fionastevenson.net.
System	10/08/2026, 12:34:22 BST Signee fjs@fionastevenson.net signed document.
System	10/08/2026, 12:34:24 BST Notification sent to linda@warnerwilde.co.uk.
System	10/08/2026, 15:32:05 BST Signing page opened by signee linda@warnerwilde.co.uk.
System	10/08/2026, 15:34:17 BST Signee linda@warnerwilde.co.uk signed document.
System	10/08/2026, 15:34:18 BST Signing process completed.

Summary

Envelope's ID:	2h9jc0jn
Document's hash:	42178395b9e01ade4c360edfab9314aa58331870a664d1a1e93aa4d38b2c0c9b
Final stamp:	10/08/2026, 15:34:19 BST

Company registration number 5750186 (England and Wales)

Charity registration number 1115741 (England and Wales)

DAI UK

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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