ADD INTERNATIONAL
AUDITED ANNUAL REPORT & ACCOUNTS.

31 DECEMBER 2025.

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,
The Old Church School, Butts Hill,, UK.

info@add.org.uk
www.addinternational.org

CONTENTS.

REFERENCES AND ADMINISTRATIVE DETAILS.....3

TRUSTEES' REPORT. 5

FINANCIAL REVIEW.....18

STATEMENT OF TRUSTEES' RESPONSIBILITIES. 24

INDEPENDENT AUDITORS' REPORT……26

FINANCIAL STATEMENTS……...31

REFERENCES AND ADMINISTRATIVE DETAILS.

Charity number: 294860
Company number: 2033925
Registered Office: The Old Church School, Butts Hill, Frome, Somerset, BA11 1HR, UK

TRUSTEES.

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

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

Liz Sayce	
Vanthon Srey	
Matthew David Jackson	resigned 10 December 2025
Adetokunbo Johnson	
Ken Jones	
Ivy Kihara	appointed 10 December 2025
Richard Mativu Musau	
Yetneberesh Nigussie Molla	
Adam Pickering	appointed 17 September 2025
Phillimon Simwaba	resigned 10 December 2025
Rajuna Singh	

COMPANY SECRETARY.

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

Tim Boyes-Watson, served for the whole of 2025 but transferred the responsibility of Company Secretary to Charity Mureithi from 14 May 2026.

HONARARY PRESIDENT.

A K Dube

SENIOR LEADERSHIP TEAM.

CURRENT MEMBERS

Fredrick Ouko	Co-Chief Executive Officer
Mary Ann Clements	Co-Chief Executive Officer
Shinaz Al-Zaid	Director of Participatory Grant Making and Movement Support (joined Dec 2025)

Two members of SLT served during 2025 have now left ADD international:

Sabina Basi	Director of Funding, Communications & Transformative Partnerships (left August 2025)
Tim Boyes-Watson	Director of Resources, Systems and Culture (left March 2026)

Two new members of SLT have joined us in May 2026

Charity Mureithi	Director of Resources Systems and Culture
Alfred Smith	Director of External Engagement

BANKERS.

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

NatWest
4 Market Place
Frome
Somerset
BA11 1AE

AUDITORS.

Godfrey Wilson Limited
2nd Floor - South
One Castle Park
Tower Hill
Bristol, BS2 0AJ

SOLICITORS.

Harris & Harris
11 Stony Street
Frome
BA11 1BU

TRUSTEES' REPORT.

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 DECEMBER 2025.

The Trustees are pleased to present their annual report together with the financial statements of the charitable company for the year ending 31 December 2025, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT.

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

HOW TRUSTEES ARE RECRUITED AND APPOINTED.

ADD's Trustees are recruited internationally to reflect the diversity of its stakeholders, and we aim to have approximately 50% disabled people, 50% BIPOC identifying Trustees from the countries where we work and 50% women. Of the 9 Trustees serving at the end of 2025, 8 were disabled people, 6 were Black Indigenous and People of Colour (BIPOC) from the countries where we work, 5 were women, 5 identified as disabled women and 4 of these women were also BIPOC from the countries where we work. Trustees are appointed through an open process. If a specific need for skills cannot be resolved through this process, individuals may be co-opted to the Board. We have Co-Chairs and Yetneberesh Nigussie Molla and Liz Sayce served as Co-Chairs for the whole of 2025. In early 2026 Yetneberesh Nigussie Molla stepped down from the position of Co-Chair due to other commitments though she remained on the Board and Vanthon Srey, another existing board member, replaced her as Co-Chair.

POLICIES AND PROCEDURES FOR INDUCTION AND TRAINING OF TRUSTEES.

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

ORGANISATIONAL STRUCTURE AND MANAGEMENT.

Trustees meet quarterly and seek to ensure that at least one meeting per annum happens in person. The Board reviewed how it operates during 2025 and instigated a new Sub-Committee covering Risk, Finance and Safeguarding, Thie reports to the full board meeting on these matters flagging anything of concern to the wider board. All other governance issues continue to be discussed by the full board, and this includes agreeing ADD's strategic framework, monitoring progress against plans, and operational and financial targets, monitoring risk and ensuring effective governance, policy and practice. Trustees also have a Focal Point for Safeguarding and an Inclusive Cultures Champion who attend quarterly meetings with staff on these topics and keep the board updated accordingly. The Board no longer has a regular Officers Meeting preferring for the full board to receive updates from these specific functions; however, the board also instigates ad hoc Working Groups to support the Leadership Teams work on specific topics from time to time.

In November 2021 Trustees took the decision to introduce a Co-Leadership model whereby the role of Chief Executive is shared by two individuals, one of whom would always be a disabled person with lived experience of the work that we do and be based in and have heritage from the regions where we work. In the Co-leadership model two Chief Executives are appointed together by the Trustees for the day-to-day operations of the charitable company. To facilitate effective operations, the Chief Executives together have delegated authority, within terms of delegation approved by the Trustees, for Trustees matters including finance, HR, programme implementation, fundraising and performance-related activity. The CEO co-leadership model was supported through coaching, workshops and regular check-ins with Co-Chairs and in late 2025 a review of co-leadership was also commissioned.

In 2026 ADD International will be saying goodbye to our two Co-CEOs, Mary Ann Clements and Fredrick Ouko, after five and four years respectively co-leading ADD's transformative strategy Mtiririko. Mary Ann made the decision to move on earlier this year, and Fredrick has also decided the time was right for him to leave ADD. The Board is immensely grateful to both Mary Ann and Fredrick for leading ADD successfully through a major transformation. Going forward, the Board has now decided to move to a single CEO, who will be based in the majority world. We will actively seek candidates with lived experience of disability and from Black, Asian, minority ethnic or mixed-race backgrounds. This represents a further shift of power and resources with - for the first time - no CEO based in the UK, alongside a continuing commitment that at least half of our Senior Leadership Team will always have heritage from and be based in the regions where we work.

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

risk register regularly reviewed by the Risk, Finance and Safeguarding sub-committee is designed to ensure we stay aware of all the risks as we complete the transition to our new business model. Trustees ensure that any risks are taken with the core purpose of the charity in mind.

KEY MANAGEMENT PERSONNEL.

All Trustees give their time freely and no Trustee received remuneration in the year. Expenses are covered in line with UK charity law. Following changes to our Leadership Team structure which were announced in March 2025, our SLT now has five members including the two Co-CEOs. The other current members of SLT are the Director of External Engagement, the Director of Resources, Systems and Culture and the Director or Grantmaking and Movement Support.

PAY POLICY FOR SENIOR STAFF.

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

ABOUT ADD INTERNATIONAL.

PURPOSE.

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

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

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

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

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

STRATEGY.

Our ten-year Strategic Framework, Mtiririko, meaning flow in Swahili, was launched in March 2024 and outlines our approach to increasing the flow of funding directly to disability justice activists and organisations. The strategy can be found here: add.org.uk/mtiririko

In 2025 we extended and developed our participatory grant making approach in all of our current countries of operation; Bangladesh, Cambodia, Sudan, Tanzania and Uganda and also in one where ADD had not worked for some time, Ghana. We have two main approaches to Participatory Grant Making. The largest of these in 2025 was the panel based approach taken in the Disability Justice Fund for Women which made grants to 27 organisations across three countries in Africa and in which decisions were made by elected panels of disabled people drawn from the movements which we support. We also piloted an approach which we describe

as our collaborative approach. where groups of organisations who were already in relationship worked together to determine how a pot of funding which we had allocated would be utilised. Finally, we continued our support to disabled people affected by the conflict in Sudan using a rapid participatory grantmaking mechanism.

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

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

APPROACH.

Our five strategic priorities are:

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

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

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

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

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

WHY WE'RE HERE.

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

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

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

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

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

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

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

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

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

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

ADD exists to support and resource these movements.

LOOKING BACK AT 2025.

Participatory Grant Making

We started our PGM journey in 2023 by asking groups of people with disabilities what they really wanted from our grant-making and by launching our first pilots.

In 2024, we expanded, making grants worth £101,600 Still listening to local disability groups throughout the process, this was the year we honed our focus.

Focus: We prioritise dynamic frontline groups that have the hardest time accessing funding, including people with disabilities who are:

- women;
- young people;
- affected by conflict, climate change, and emergencies;
- members of grassroots and emerging groups that have not yet developed the formal systems and documentation that most funders require, despite doing excellent work in their communities; and
- members of other highly excluded groups.

In 2025, our grant-making was ready to take off. We expanded our portfolio to **£403,032**, distributing grants to **66 organisations and groups of persons with disabilities** across **five PGM funds** spanning **six countries**. We also refined our approach into two key grant-making models.

PGM Model 1: Collaborative PGM

In this model, a cohort of grantee organisations learns and, where appropriate, works together. It begins with the pre-selection of potential grantee partners who share common concerns. They come together to discuss priorities, plan solutions, organise themselves for individual and collective action, and agree how to allocate funds among themselves.

They continue to meet regularly to share learning, build mutual accountability for the use of funds, and adapt their plans as needed. We are seeing that this model strengthens both individual organisations and wider movements, as cohort members mentor one another, organise training opportunities, hold each other accountable, and become increasingly willing to develop joint actions and innovations. As experience and trust grow over time, so too does their collective strength.

PGM Model 2: Panel PGM

In this model, each fund has a decision-making panel made up of disabled peers from the target group in each country. The panel designs the fund (setting the criteria and designing the call for proposals, application process, and selection process) and selects the grantees.

We are seeing that this model works particularly well for open calls, helping to identify new groups and raise the profile of those who are often 'missing from funding'. It also builds the leadership, confidence, and skills of panel members. Their confidence grows significantly as they develop a deeper understanding of what makes a successful funding proposal and think critically about how to make funding genuinely inclusive for persons with disabilities.

PGM Model 1: ADD's Collaborative Participatory Grant Making Funds in 2025

This table summarises our work using the Collaborative model in three countries in 2025.

Fund	Grants	Impacts
Sudan For disabled persons in four conflict-affected states: Gedaraf, Kassala, Port Sudan and Gezira.	£44,644, distributed as four grants of £11,166 each to Committees of OPDs organised in each state. Each Committee is made up of four to six Organisations of Persons with Disabilities, with a total of 20 organisations across the four states.	• The Committees surveyed the needs of disabled people and highlighted the many ways in which humanitarian aid was failing to reach them. • They distributed 430 cash grants to the worst-affected persons with disabilities. These were used for food, water, medicine, disability appliances, income generation, education, shoes and clothes. • They also advocated effectively for the rights of disabled persons with humanitarian and government agencies.
Cambodia For disabled persons in two states away from the capital city: Kampong Spue and Kampong Cham.	£55,492 to fund a total of 12 grassroots organisations of persons with disabilities, which organised themselves into six grants. Almost all had never received grants before.	**Highlights included:** • 359 persons with disabilities, including 186 women, were supported to obtain their equity or disability identity cards. These are essential for accessing government social security and support services. • Seven new Self Help Groups were established, with 112 members. • The significant impact of Gender-Based Violence on disabled women was raised with provincial and district government. Fifty-one disability activists were appointed as focal points in Commune Women and Children Committees. Sixty Gender-Based Violence, disability rights and social protection sessions reached 860 participants, including 571 women. • On climate change and food security, 13 sessions reached 280 people, including 186 women.
Bangladesh For disabled persons in climate-affected coastal Bagerhat and poor areas of Dhaka.	£20,806 was committed, with £10,403 distributed in 2025 as seven grants to seven very grassroots, unregistered local groups: four in Bagerhat and three in Dhaka.	**Highlights included:** • Mental health destigmatisation and promotion of access to services through public events and engagement with service providers. • Identification of persons with mental health and other disabilities experiencing exclusion, and liaison with their families and communities. • Advocacy with local government services to improve access. • Income generation to sustain OPDs and the support they provide to their members in the long term.

PGM Model 2: ADD's Panel PGM Funds in 2025

Fund	Grants	Impacts
Disability Justice Fund for Women with disabilities In ADD's Disability Justice Fund for Women, the panel is made up of women with disabilities from each of the three countries. The panel gives grants to groups led by women with disabilities.	£292,471 in grants to 27 grantees across three countries: • Ghana: £102,241 to nine grantee partners. • Tanzania: £87,105 to eight grantee partners. • Uganda: £103,125 to ten grantee partners.	**Highlights included:** • Raising the profile of women with disabilities, who are often less visible, and increasing the number in positions of influence. • The call for proposals highlighted the funding gap for this group and received 1,000 applications. • In Uganda, Lyakirema Initiative for Persons with Albinism (LIPA) increased the participation of persons with albinism in community programmes and leadership roles. • In Tanzania, two of the three panel members became MPs during the Fund. • In Tanzania, a new network of dynamic groups led by women with disabilities across Tanzania has been registered. • Grantee organisations strengthened their institutional and fundraising capacity. • For example, the Tanzania Albinism Society (TAS) used part of its unrestricted funding to enhance its organisational systems, helping it secure additional funding from the Mastercard Foundation and Swisscontact. This enabled the expansion of economic empowerment initiatives to 70 women. • Influencing policy: in Ghana, grantee partners met with the Attorney General, relevant ministries and the President to advocate for the ratification of the African Disability Protocol. • Working on the priorities of women and girls with disabilities: in Uganda, LAMICARE has supported groups to begin producing their own accessible and affordable menstrual hygiene products.

Disability Justice Fund for Youth with disabilities
In ADD's Disability Justice Fund for Youth, the panel is made up of youth with disabilities from each of the three countries. The panel gives grants to groups led by youth with disabilities.
	2025 was the year to lay the foundations for grants to flow in 2026 in:
	• Bangladesh
	• Cambodia
	• Uganda
		• Panels were recruited for each of the three countries. This included a process of nomination and selection by a committee of other young persons with disabilities.
		• Panellists from all three countries met to design the fund so that it works for young persons with disabilities in their countries.
		• They chose priorities and criteria relevant to their contexts, so the focus will be:
		  ◦ Bangladesh: university students and youth-led OPDs.
		  ◦ Cambodia: groups for young persons with disabilities who identify as LGBTQIA++, women leaders with disabilities, and those with especially excluded kinds of disabilities.
		  ◦ Uganda: those in remote areas who are often excluded from funding.
		• Calls for proposals and outreach to identify potential grantee partners began.
		• Selection will be concluded in 2026.

Plans for 2026 are for continued expansion of our Participatory Grant Making. We have the capacity and learning to do this. But this will be dependent on funding. There is clearly a huge grant-making gaps in supporting persons with disability, and in approaches that give them voice and power in choosing priorities from their lived experience, and agency in bringing about change.

Global Disability Leadership Academy (GDLA)

Introduction - A successful inaugural year

Looking back at 2025, ADD successfully delivered the inaugural Global Disability Leadership Academy (GDLA) Fellowship, marking an important milestone in our commitment to strengthening disability leadership across Africa and Asia. The Fellowship attracted 317 applications from Youth with Disabilities across the two regions. Following a competitive selection process, 15 Fellows from nine countries were selected, of whom 14 successfully completed the Fellowship.

The inaugural Fellowship demonstrated both the demand for disability-led leadership development and the value of investing in leaders with lived experience. Beyond completing the programme, Fellows applied their learning through Disability Justice Initiatives, addressing priorities within their organisations and communities, while the Academy established a strong foundation for future cohorts through a refined curriculum, practical learning resources and a growing alumni community. Together, these achievements demonstrate how ADD is putting its disability leadership strategy into practice.

GDLA 2025 at a Glance

Area	Achievements
Applications	Received 317 applications from emerging disability leaders across Africa and Asia, demonstrating strong demand for disability-led leadership development.
Fellows	Selected 15 Fellows from nine countries, representing diverse disability constituencies, leadership experiences and contexts.
Graduation	Fourteen Fellows successfully completed the inaugural Fellowship, demonstrating high engagement and commitment throughout the programme.
Leadership journey	Delivered an eight-month leadership curriculum through a blended learning journey, combining online learning, peer exchange, mentoring and two in-person convenings.
Leadership in Practice	Fellows designed and implemented Disability Justice Initiatives, addressing priorities within their organisations and communities.
Curriculum and Learning Resources	Developed and refined the GDLA curriculum and training manual, creating a strong foundation for future Fellowship cohorts.
Alumni Community	Established the GDLA Alumni Community to sustain peer learning, collaboration and leadership beyond the Fellowship.

Early progress: Putting Leadership into Practice

Emerging Outcome	Early Progress in 2025
Strengthening Leadership Practice	Fellows applied learning, mentoring and peer exchange to strengthen their leadership within their organisations and communities.
Leadership in Action	Through their Disability Justice Initiatives, Fellows designed and implemented practical responses to disability justice priorities identified within their own contexts, demonstrating the application of leadership learning beyond the classroom.
Peer Leadership: Building a community of leaders	The establishment of the GDLA Alumni Community has enabled Fellows to continue peer learning, collaboration and mutual support beyond graduation, reinforcing leadership as an ongoing journey.
Institutional Learning: Learning for future cohorts	The inaugural Fellowship generated valuable learning that informed the refinement of the GDLA curriculum, learning resources and delivery approach, creating a stronger foundation for future cohorts.

OUR PLANS FOR 2026 AND BEYOND.

Delivering Mtiririko

Our strategy is designed to respond to what we heard from disabled people's organisations and activists as part of our transformation process between 2021 and 2023. They helped us understand how ADD should be changing for the future and responding to their needs more effectively and our Trustees set the course for that change. The focus of our whole team now is on delivering that change some of which necessarily needs to happen incrementally over time. Unfortunately, the funding climate changed dramatically in 2025 and so we have had to scale back some of our ambitions for the delivery of our Mtiririko strategy which has been in place since 2024.

The current climate means we are needing to move more slowly in implementing our new approach and consolidating the changes to our team which were made in 2025 which sought to accelerate progress with the implementation of our 10-year strategic framework and the transition to our new model of working.

Nevertheless, through the creation of one coherent Directorate for Grant Making and Movement Support and introducing a new global role of Director of Grant making and Movement Support to the Senior Leadership Team we have still been able to continue to further embed and establish our new ways of working. This role alongside the Co-CEO's and other Directors, is responsible for advising, shaping and leading the organisation's Grant making initiatives, and also for leading our movement support and leadership work in addition.

Participatory Grant Making and Movement Support

In 2025 we have made grants to a total of 44 new organisations through participatory processes and 15 activists from 11 countries in Africa and Asia participated in our inaugural pilot Global Disability Leadership Academy which took place in 2025. We continue to develop and strengthen both of these areas of activity integrating them into our core model of operating and building the internal systems and processes necessary to enable them to succeed.

Ending Well

In 2024 we agreed principles for ending our existing programmes well. In 2025 five programmes came to an end, and a final three programmes will do so in 2026 completing our shift to our new strategic objectives and approaches to Participatory Grant Making and Movement Support.

ADD Hosted Fairer Funding Campaign

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

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

More and better funding for disability justice means transferring real power and resources to activists and organisations who know best what needs to be done and who can do it well. One approach is participatory grant-making, where disabled activists themselves choose who should get funding and that is the approach, we are piloting ourselves at ADD. But the campaign asks which we launched in 2025 also address other types of funding mechanism, as follows:

1. Increased financial support for OPDs and activists to work towards disability justice in a time of cuts and put local needs and experiences at the heart of their work.

2. Flexible, long-term funding for at least three years so that OPDs and activists can set their own priorities, and sustain and adapt their work in changing contexts, including those affected by the challenges of climate breakdown, conflict, and political instability.
3. Learning from successful initiatives and the funders and grantees involved, including participatory funding models that increase the role and control of OPDs and activists in decisions about who gets funded and how.
4. More accessible funding opportunities that involve simpler processes, are available in multiple languages, and have deadlines that allow time for sharing through offline networks.
5. Better tracking to know how much funding is allocated to OPDs and activists and to ensure it reaches them and supports their work.

Institutional Strengthening

As part of the BUILD grant we receive from Ford Foundation we receive support for organisational strengthening. As a result of this support, Our Head of Learning and Impact is now embedded within ADD, developing a genuinely activist-centred approach that will track change at multiple levels. We also recently introduced a new role with responsibility for implementing the outcomes of our security review, carried out in 2024. The role has also taken on responsibility for our safeguarding work. It has also enabled our Head of Philanthropic Partnerships and Influencing to facilitate the Fairer Funding campaign and continue to develop relationships with institutional donors.

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

We also dedicated 2025 as our Year of Working Well as an organisation. This project combines a number of different initiatives designed to support staff wellbeing along with support to staff for more effective ways of working. As part of this we trailed the 4-day week in 2025 and have implemented it fully in 2026

FINANCIAL REVIEW.

INCOME.

ADD International's total income in 2025 was £3.3m, a 6% decrease from £3.5m in 2024. Following the significant growth in income of 40% achieved in 2024, this modest reduction represents a period of consolidation rather than a change in trajectory. The organisation remains on a strong strategic footing and the underlying quality of its income base continued to develop during the year.

The movement in total income was driven by a reduction in unrestricted income, which decreased to £1.7m from £1.8m in 2024, following a year of exceptional growth of 90% in 2024. This reduction should be read in the context of a challenging year for the international NGO sector more broadly, in which many organisations faced significant income contraction. That ADD maintained a broadly stable position reflects both the strength of its funder relationships and the confidence that strategic partners have placed in its new direction.

Restricted income remained broadly stable at £1.7m, consistent with 2024 levels. This reflects the fact that the majority of ADD's legacy restricted projects ran through to their planned conclusion in December 2025. The organisation is deeply grateful to the funders who supported this work, and to the staff and partners who delivered it.

The 2025 accounts therefore represent something of a transitional moment in ADD's financial story. The restricted project portfolio that has defined much of the organisation's income profile in past years has now substantially closed out. From 2026, the income base is expected to reflect a much more dramatic shift towards unrestricted funding, as the full effect of ADD's strategic repositioning becomes visible in the accounts. This shift from project delivery to participatory grant making supported by flexible, trust-based income is precisely what ADD set out to achieve.

EXPENDITURE.

ADD International's total expenditure increased significantly in 2025 to £3.6m, compared to £2.7m in 2024, representing an increase of 34%.

Restricted expenditure rose to £1.9m from £1.4m in 2024, driven primarily by the receipt and deployment of two restricted grants specifically designated for participatory grant making. ADD received £0.4m in restricted PGM funding during 2025, reflecting the growing confidence of funders in participatory approaches to disability justice and their willingness to direct dedicated investment towards this model. This represents a meaningful shift in how ADD's grant making is financed: participatory grant making is no longer funded solely from the organisation's own unrestricted reserves but is now attracting significant external restricted funding. This funding comprised a restricted grant from National Philanthropic Trust alongside the deployment of

remaining funds from the Open Society Foundation grant received in 2024, both directed towards ADD's participatory grant making mechanisms.

Unrestricted expenditure also increased significantly, rising to £1.7m from £1.3m in 2024, again driven by the continued expansion of participatory grant making activity. The Disability Justice Fund for Women (DJFW) moved into full operation in 2025, with grants to 27 partners across Ghana, Tanzania and Uganda selected by a panel of disability activists. Grants distributed through participatory approaches across both restricted and unrestricted funding totalled £0.3m in 2025, a 253% increase from the £0.1m recorded in 2024, continuing the rapid growth trajectory that began with a 372% increase recorded between 2023 and 2024.

Staff costs increased by 21% from £1.5m in 2024 to £1.8m, reflecting the restructuring of the organisation to align its people and skills with the demands of its new operating model. As ADD transitions from a project delivery organisation to a participatory grant maker, the composition of the team has necessarily evolved, and the costs associated with that transition are reflected in the 2025 figures. The organisation is mindful of the need to manage staff costs carefully and is actively reviewing how to build the most effective and efficient team for the next phase of its development.

FINANCIAL POSITION.

Following the significant rebuilding of reserves achieved in 2024, ADD's financial plan for 2025 was to maintain a broadly stable unrestricted reserves position whilst deploying the restricted funds held at the end of 2024 in line with their designated purposes.

Unrestricted reserves decreased slightly to £887,746 from £917,332 at the end of 2024, reflecting the modest reduction in unrestricted income discussed above. Whilst this represents a movement from the strong position achieved in 2024, unrestricted reserves remained comfortably above the organisation's £550,000 target and the trustees are satisfied that the position remains sound. The organisation continues to keep its reserves policy under review as its grant making activity grows and the profile of its income evolves.

Restricted reserves decreased significantly from £595,897 to £289,930. This reduction was both planned and expected. The balance held at the end of 2024 was largely attributable to funding received from the Open Society Foundation for the Disability Justice Fund for Women, which was designated for deployment to grantees. These grants were paid during 2025 as planned, drawing down the restricted balance accordingly. The concluding expenditure on legacy restricted projects accounts for the remainder of the movement in the restricted reserves balance. The balance at the end of 2025 is largely attributable to the

restricted PGM funding received during the year, and which will be deployed to grantees in 2026.

RESERVES POLICY.

Unrestricted reserves are defined as general funds and are available to enable ADD International to meet its objectives. The trustees reviewed the reserves policy in 2025 and reaffirmed their commitment to building and maintaining reserve funds to ensure the continuity and security of the organisation's operations. The trustees continue to hold to the unrestricted general reserve target of £550,000, which represents the minimum level of unrestricted reserves the organisation should hold at any point. The board of trustees remains committed to reviewing the reserves policy at least once a year.

As noted above, unrestricted reserves stood at £887,746 at the end of 2025, which remains above the set target notwithstanding the slight reduction from the £917,332 held at the end of 2024.

ADD is planning for an unrestricted deficit in 2026 as it continues to scale its participatory grant making activity. As in 2025, the primary driver of this planned deficit is the deliberate decision to increase the proportion of the organisation's resources flowing directly to disability justice activists and organisations. The trustees are actively monitoring the reserves position as the organisation's income and expenditure profile continues to evolve.

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 of a period of one year from the date of approval of these accounts.

The principal risk to the organisation's ability to operate as a going concern remains the ability to maintain and grow the portfolio of unrestricted grant funding developed in recent years. The trustees are mindful that sustaining unrestricted income at the levels required to support ADD's operating model and reserves position requires continued active stewardship of funder relationships.

However, the long-term commitments received from a number of strategic funders, the positive relationships being developed with other potential funders, and the organisation's growing profile as a credible and effective participatory grant maker give the trustees a high level of confidence that ADD remains a going concern for the foreseeable future. The trustees therefore concluded that the financial statements for the year ended 31 December 2025 should be prepared on the going concern basis.

INVESTMENT POLICY.

ADD International continues to place a portion of its unrestricted reserves in deposit accounts to earn higher rates of interest compared to its current accounts. This has generated modest additional income during 2025 and remains a prudent approach to managing the organisation's liquid reserves.

FINANCIAL PLANS FOR 2026 AND BEYOND.

The transformation in ADD's funding mix and financial position that began in 2024 continued to take shape in 2025, with participatory grant making now established as the dominant feature of the organisation's expenditure profile rather than an emerging pilot.

Looking ahead, ADD's financial plans for 2026 are centred on continuing to grow the volume of grants reaching disability justice activists and organisations. This will be supported by active stewardship of existing funder relationships, the development of new funding partnerships, and continued discipline in the management of core operating costs.

RISK MANAGEMENT.

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

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

- **Unable to sustain fundraising due to context**

  There have been rapid shifts in the funding landscape in early 2026 and a significant global reduction in the funding that governments are providing for humanitarian and development programming. ADD faces the risk that these shifts make it impossible to distribute £25m over 10 years.

  ADD is making deliberate attempts to diversify funding and invest in strategic relationships, while exploring flexible long-term planning approaches to ensure we can be impactful at a variety of different income levels.

- **Challenges in demonstrating success of PGM**

  There are challenges for organisations like ADD that provide unrestricted funding to partners in demonstrating impact in such a way as to sustain long-term commitment from their funders.

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

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

  Failures to comply with regulations or tax laws in countries where we operate could lead to fines and restrictions on our ability to operate grant making and movement support. The risk of this to ADD is probably increasing as we seek to work in countries where we have not worked for some time, like Ghana, and to fund partners that we have not worked with before, including many community groups, which can be less formal and have difficulties being fully compliant with regulations in their country.

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

INTERNAL CONTROL.

The trustees have overall responsibility for ensuring that the organisation has appropriate systems of control, financial and otherwise. They are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the FRS 102 SORP and Companies Act 2006.

The trustees recognise that systems of control can only provide reasonable and not absolute 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.

ADD operates a comprehensive accountability system which includes an annual budget approved by trustees. The budget and any subsequent reforecasts are reviewed by the trustees, who consider actual results compared with plans alongside non-financial performance data. ADD does not have a dedicated internal audit function, but country

offices are audited annually by qualified external auditors, who conduct risk-based audits and reviews of internal controls.

The trustees are pleased to report that the audit qualification relating to Sudan, which has applied to the accounts for the years ending 31 December 2022, 2023, and 2024, has been fully resolved in 2025. The qualification had its origins in the looting of the offices of ADD's Sudan auditors in April 2023, which prevented the UK auditors from obtaining assurance over the 2022 Sudan component audit. The qualification was subsequently maintained for 2023 and 2024 as the ongoing conflict in Sudan made it impossible to conduct the necessary audit work. ADD contracted a new firm of auditors to conduct the Sudan branch audit, and working with ADD staff who were able to re-engage with the process, the audit has been completed. The trustees wish to record their appreciation of the resilience and commitment of ADD's Sudan team, without whose efforts in extraordinarily difficult circumstances this resolution would not have been possible. The 2025 financial statements are therefore presented without qualification.

PUBLIC BENEFIT STATEMENT.

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

FUNDRAISING POLICY.

The charitable company aims to achieve best practice in the way in which it communicates with donors and other supporters. The charitable company takes care with both the tone of its communications and the accuracy of its data to minimise pressures on supporters. It applies best practice to protect supporters' data and never sells data, never swaps data, and ensures that communication preferences can be changed at any time. The charitable company manages its own fundraising activities and does not outsource its fundraising activity to third parties. The charitable company undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2025, the charitable company received no complaints about its fundraising activities.

The trustees approved an ethical fundraising policy in March 2025, and this policy now provides the framework within which all of ADD's fundraising activities are conducted.

STATEMENT OF TRUSTEES' RESPONSIBILITIES.

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

Each of the Trustees confirms that:

- so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and

- the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

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

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

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

AUDITORS

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

Vanthon Srey | Liz Sayce

Vanthon Srey and Liz Sayce - Co-Chairs of Trustees
Date: 16 September 2026

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF

ADD INTERNATIONAL

Opinion

We have audited the financial statements of ADD International (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 10 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF

ADD INTERNATIONAL

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF

ADD INTERNATIONAL

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

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

Use of our report
This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Dougal Howard

Date: 17 September 2026

Dougal Howard ACA
(Senior Statutory Auditor)

For and on behalf of:
GODFREY WILSON LIMITED
Chartered accountants and statutory auditors
2nd Floor - South
One Castle Park
Tower Hill
Bristol, BS2 0AJ

ADD INTERNATIONAL

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an income and expenditure account)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted £	Restricted £	**2025 Total £**	2024 Total £
Income from:					
Donations and legacies	3	1,599,718	12,239	**1,611,957**	1,798,304
Charitable activities	4	-	1,657,047	**1,657,047**	1,681,714
Investments		9,290	-	**9,290**	4,333
Other		-	-	**-**	9,857
Total income		1,609,008	1,669,286	**3,278,294**	3,494,208
Expenditure on:					
Raising funds		471,310	-	**471,310**	400,962
Charitable activities		1,230,309	1,912,228	**3,142,537**	2,301,956
Total expenditure	8	1,701,619	1,912,228	**3,613,847**	2,702,918
Net income / (expenditure)		(92,611)	(242,942)	(335,553)	791,290
Transfers between funds	19	63,025	(63,025)	**-**	-
Net movement in funds	10	(29,586)	(305,967)	(335,553)	791,290
Fund balances at 1 January		917,332	595,897	**1,513,229**	721,939
Fund balances at 31 December		887,746	289,930	**1,177,676**	1,513,229

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 19 to the accounts.

ADD INTERNATIONAL

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible fixed assets	13		-		-
Current assets					
Debtors	14	**270,098**		335,203	
Cash at bank and in hand	15	**1,412,221**		1,507,874	
		1,682,319		1,843,077	
Liabilities					
Creditors: amounts falling due within 1 year	16	**(370,463)**		(184,343)	
Net current assets			**1,311,856**		1,658,734
Total assets less current liabilities			**1,311,856**		1,658,734
Provisions	17		**(134,180)**		(145,505)
Total net assets	18		**1,177,676**		1,513,229
Represented by:	19				
The funds of the charitable company					
Restricted funds			**289,930**		595,897
Unrestricted funds					
General funds			**887,746**		917,332
Total charity funds			**1,177,676**		1,513,229

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime. Approved by the trustees on 16 September 2026 and signed on their behalf by

Ken Jones

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

ADD INTERNATIONAL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
Cash flows from operating activities:		
Net movement in funds	**(335,553)**	791,290
Adjustments for:		
Dividends, interest and rents from investments	**(9,290)**	(4,333)
Foreign exchange losses	**9,591**	19,011
Decrease / (increase) in debtors	**65,105**	(6,592)
Increase in creditors	**186,120**	44,148
Decrease in provisions	**(11,325)**	(13,018)
Net cash (used in) / provided by operating activities	**(95,352)**	830,506
Cash flows from investing activities:		
Dividends, interest and rents from investments	**9,290**	4,333
Net cash provided by / (used in) investing activities	**9,290**	4,333
(Decrease) / increase in cash and cash equivalents in the year	**(86,062)**	834,839
Movement due to foreign exchange	**(9,591)**	(19,011)
Cash and cash equivalents at the beginning of the year	**1,507,874**	692,046
Cash and cash equivalents at the end of the year	**1,412,221**	1,507,874

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

1 ACCOUNTING POLICIES

A) GENERAL INFORMATION AND BASIS OF PREPARATION

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

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

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ('Charities FRS 102 SORP 2019'), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

B) BRANCH ACCOUNTING

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

C) CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

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

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

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

1 ACCOUNTING POLICIES (CONTINUED)

D) ASSESSMENT OF GOING CONCERN

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

E) INCOME

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

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

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

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

1 ACCOUNTING POLICIES (CONTINUED)

E) INCOME (CONTINUED)

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

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

INTEREST RECEIVABLE

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

F) FUNDS 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.

G) EXPENDITURE AND IRRECOVERABLE VAT

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

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

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

1 ACCOUNTING POLICIES (CONTINUED)

G) EXPENDITURE AND IRRECOVERABLE VAT (CONTINUED)

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

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

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

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

In a number of countries in which the charitable company operates, it is legally required to fund end of service payments to staff at the end of their employment with the charitable company. Full provision is made for the cost of these benefits relating to past services and this is included within overseas staff costs. It is our intention that we treat all staff fairly, so in countries where it is not a legal obligation we would still contribute to an end of service/pension provision as per our HR guidelines.

H) TANGIBLE FIXED ASSETS

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

I) DEBTORS

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

1 ACCOUNTING POLICIES (CONTINUED)

J) 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.

K) CREDITORS

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

L) 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.

M) FINANCIAL INSTRUMENTS

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

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

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

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

N) PENSION COSTS

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

1 ACCOUNTING POLICIES (CONTINUED)

O) FOREIGN CURRENCY TRANSACTIONS

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

P) TAXATION

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

Q) OPERATING LEASES

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

2 PRIOR PERIOD COMPARATIVES: STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted £	Restricted £	2024 Total £
Income from:			
Donations and legacies	1,768,298	30,006	1,798,304
Charitable activities	4,000	1,677,714	1,681,714
Investments	4,333	-	4,333
Other income	9,857	-	9,857
Total income	1,786,488	1,707,720	3,494,208
Expenditure on:			
Raising funds	400,962	-	400,962
Charitable activities	850,269	1,451,687	2,301,956
Total expenditure	1,251,231	1,451,687	2,702,918
Net income	535,257	256,033	791,290
Transfers between funds	(17,368)	17,368	-
Net movement in funds	517,889	273,401	791,290

3 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted £	Restricted £	**2025 Total £**
Regular donations and collections	444,408	-	**444,408**
Non-regular grants, donations and legacies	1,155,310	12,239	**1,167,549**
Total income from donations and legacies	1,599,718	12,239	**1,611,957**

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

	£
Ford Foundation	**290,194**
Wellspring Philanthropic Fund	**158,580**
Postcode International Trust	**500,000**

Prior period comparative:

	Unrestricted £	Restricted £	2024 Total £
Regular donations and collections	472,248	-	472,248
Non-regular grants, donations and legacies	1,296,050	30,006	1,326,056
Total income from donations and legacies	1,768,298	30,006	1,798,304

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2025 Total £
Atlantic Fellows for Social and Economic Equity LSE	-	26,704	**26,704**
Bournemouth University	-	-	**-**
Comic relief	-	90,642	**90,642**
EA Foundation	-	35,000	**35,000**
Foreign, Commonwealth and development Office (FCDO)	-	760,219	**760,219**
National Philanthropic Trust	-	376,484	**376,484**
See You Foundation (funded by Foreign Affairs of Netherlands)	-	136,218	**136,218**
United Nations Trust Fund to End Voilence against Women (Cambodia)	-	28,890	**28,890**
United Nations Women Fund (Tanzania)	-	54,090	**54,090**
Sub-total Grants provided for activities carried out directly by ADD International	**-**	**1,508,247**	**1,508,247**
Commonwealth Scholarships	-	2,800	**2,800**
Disability Rights Advocacy Fund Foreign, Commonwealth and development Office	-	146,000	**146,000**
Sub-total grants provided for activites carried out by the Commonwealth Disabled People's Forum	**-**	**148,800**	**148,800**
Total income from charitable activities	**-**	**1,657,047**	**1,657,047**

4 INCOME FROM CHARITABLE ACTIVITIES (CONTINUED)

Prior period comparative:

	Unrestricted £	Restricted £	2024 Total £
Atlantic Fellows for Social and Economic Equity LSE	-	61,629	61,629
Bournemouth University	-	1,029	1,029
Comic relief	-	69,000	69,000
EA Foundation	-	31,500	31,500
Foreign, Commonwealth and development Office (FCDO)	-	621,004	621,004
Open Society Foundation	-	156,662	156,662
See You Foundation (funded by Foreign Affairs of Netherlands)	-	202,406	202,406
United Nations Trust Fund to End Voilence against Women (Cambodia)	-	105,766	105,766
United Nations Women Fund (Tanzania)	-	28,607	28,607
United GMH	4,000	-	4,000
Small Grants less than £1,000	-	580	580
Sub-total Grants provided for activities carried out directly by ADD International	4,000	1,278,183	1,282,183
Commonwealth Secretariat	-	2,500	2,500
Disability Rights Advocacy Fund Foreign, Commonwealth and development Office	-	397,031	397,031
Sub-total grants provided for activites carried out by the Commonwealth Disabled People's Forum	-	399,531	399,531
Total income from charitable activities	4,000	1,677,714	1,681,714

5 GOVERNMENT GRANTS

The charitable company receives government grants, defined as funding from the Foreign Commonwealth & Development Office (previously, Department for International Development), the United Nations Trust Fund, the Department for Foreign Affairs & Trade, the European Commission, the Commonwealth Secretariat and the Commonwealth Scholarship Commission to fund charitable activities. The total value of such grants in the period ending 31 December 2025 was £847,232 (2024: £757,877).There are no unfulfilled conditions or contingencies attaching to these grants in 2025.

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

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

6 EXPENDITURE ON RAISING FUNDS

	2025 Total £	2024 Total £
Regular donor acquisition and support	**445,363**	379,403
Trust development	**795**	150
Non regular donations	**17,520**	9,137
Communication and promotional activities	**7,632**	12,272
	471,310	400,962

7 GRANTS AND PAYMENTS TO/ON BEHALF OF PARTNERS FROM PROGRAMMES

	2025 Total £	2024 Total £
Grants made using ADD's new participatory grant-making approach:		
Sudan (Restricted)	**44,664**	**40,000**
Kassala Emergency Fund OPDs Committee	11,166	-
Emegency Humantarian reponse and delivery - Port Sudan	11,166	-
Emergency Humanitarian Response and delivery - Elgazira	11,166	-
Women with Disability Association (WWDA)	11,166	10,000
Cross Disability Federation - Kassala state	-	20,000
Deaf Union- River Nile	-	10,000
Tanzania	**87,105**	**-**
Wanawake Wenye Ulemavu Kusini (WUKU)	7,938	-
Movement of Women with Disabilities in Tanzania (MOWADITA)	7,615	-
Whatgirlswant	7,248	-
Peace Life for Persons with Disabilities Foundation (PLPDF)	15,441	-
Chama Cha Viziwi (CHAVITA) Tanzania Association of the Deaf	15,349	-
TEKLA KAGERA	11,831	-
Chama Cha Watu Wenye Ualbino (Tanzania Albinism Society (TAS) Morogoro	13,801	-
She Leads Inclusion - Network Support Team Tanzania	7,882	-
Uganda	**103,124**	**-**
Bududa District Hard of Hearing Association (BDHOHA)	15,320	-
Bwera United Women with Disabilities Association (BUDWA)	15,692	-
Community Initiative for the Promotion of Rights of Disabled Persons	7,459	-
InclusiTalk Team	7,415	-
Kibinge Federation of Women with Disabilities (KIFEWOD)	4,290	-
Kyenjojo Women with Hearing Impairment Association (KWHEA)	7,596	-
Luwero District Disabled Women's Association (LUDDWA)	15,234	-
Lyakirema Initiative for Persons with Albinism (LIPA)	15,124	-
Empower Her	7,497	-
Network Support Team Uganda	7,497	-

7 GRANTS AND PAYMENTS TO/ON BEHALF OF PARTNERS FROM PROGRAMMES (CONTINUED)

	2025 Total £	2024 Total £
Ghana	**102,242**	**-**
Deaf Rights Advocacy Centre (DRAC) Ghana	7,703	-
Ghana National Association of the Deaf, Women's Wing (GNAD)	14,893	-
Kongo Union of Disabled Societies	16,654	-
Positive Impact (DaSDA)	7,931	-
Voices of Women and Children with Disabilities in Ghana (VOWAC Ghana)	15,314	-
Women with Disability Advocacy Movement in Mfantseman (WODAMM)	7,931	-
Foundation for Integrated Development and Empowerment (FIDE)	7,879	-
The Challenged Foundation	15,959	-
Ghana Network Team -Network of Women with Disabilities (NEWDA)	7,978	-
Bangladesh (Restricted)	**10,404**	**10,598**
Habelibag Pratibondhi Unnyan Sangstha	1,442	1,578
Rampal Pratibondhi Unnyan Sangstha	1,525	1,512
Jagoron Pratibondhi Unnyan Sangstha	1,523	1,510
Baoniabad Pratibondhi Unnyan Sangstha	1,382	1,505
Mukti Pratibondhi Kallyan Sangstha	1,518	1,505
Protiggya Pratibondhi Unnyan Sangstha	1,513	1,500
Muktir Sangram Pratibondhi Unnyan Sangstha	1,501	1,488
Bangladesh (Unrestricted)	**-**	**20,131**
Protibondhi Narider Jatio Parisad	-	5,022
Disabled Walefare Socity	-	4,862
Jatio Trinomul protibandhi Sangstha	-	5,148
Bangladesh Society for the Change and Advocacy Nexus	-	5,099

7 GRANTS AND PAYMENTS TO/ON BEHALF OF PARTNERS FROM PROGRAMMES (CONTINUED)

	2025 Total £	2024 Total £
Cambodia (Unrestricted)	**55,493**	**30,890**
Representative Self Help Disabilities Organization Batheay District (RSDOB)	4,293	2,574
Women and Children with Disabilities Forum Kampong Cham (WCDF)	4,262	2,574
Development for Women and Children with Disabilities Organization (DWCDO)	8,524	2,574
Kampong Speu Disable Women Forum (DWF)	8,524	2,574
Cambodian Disabled People Development Federation, Skus (CDPDF)	-	2,574
Somrongtong Disabled People Development Federation (SRTF)	12,710	2,120
Oddong Disability Development Federation (ODDF)	-	2,802
Vor Sor Disability Development Federation (VSDDF)	-	2,802
Disabled People Organisation Representative Kampong Speu (DPO)	17,180	2,574
Boset Disabled People Development Organization (BDPDO)	-	2,574
Kong Pisey Disabled People Development Federation (KPDPDF)	-	2,574
Svay Sight savers abled People Development Federation (SKDPDF)	-	2,574
Total grants made using ADD's new participatory grant-making approach	**403,032**	**101,619**

7 GRANTS AND PAYMENTS TO/ON BEHALF OF PARTNERS FROM PROGRAMMES (CONTINUED)

	2025 Total £	2024 Total £
Restricted Grants made without ADD's participatory grant making approach		
Bangladesh	**10,242**	**37,454**
Nasirullah Psychotherapy Unit (NPU)	-	10,403
Innovation for Wellbeing Foundation (IWF)	-	10,821
Disabled Child Foundation (DCF)	9,044	15,279
Grants < £3,000	1,198	951
Cambodia	**14,830**	**35,233**
Aphivat Strey Orgnization (AS)	3,729	4,897
Somrongtong Disabled People Development Federation (SRTF)	5,657	15,835
Khemara Organization	5,444	14,501
Sudan	**-**	**26,796**
Women with Disability Association (WWDA)	-	26,796
Tanzania	**31,227**	**-**
APDM Mwanza-T051	5,185	-
Amani Mwalukwa-TO51	5,514	-
VODIWOTA Shinyanga -T051	4,526	-
Movement of Women with Disabilities Tanzania-UN Women	13,792	-
Movement of Women with Disabilities Tanzania-from ADD	2,210	-
Uganda	**10,626**	**1,744**
SNUPA and BUDU - UKAM	10,626	1,744
Total Restricted Grants made without ADD's participatory grant making approach.	**66,925**	**101,227**
Total Grants Payable	**469,957**	**202,846**

8 TOTAL EXPENDITURE

	Charitable activities - International programmes £	Raising funds £	Support and governance costs £	**2025 Total £**
Staff costs (note 11)	872,692	290,334	612,593	**1,775,619**
Office running costs	81,365	1,515	66,939	**149,819**
Transport & travel	138,515	10,913	30,490	**179,918**
Grants payable to partners (note 7)	469,957	-	-	**469,957**
Field operations	626,953	132	47,575	**674,660**
Exchange loss/(gain)	(4,399)	-	13,990	**9,591**
Fundraising activities	205	45,350	469	**46,024**
Consultancy & external advice	183,145	9,455	56,084	**248,684**
Governance - Trustees' costs	-	-	25,637	**25,637**
Governance - Audit	16,588	-	17,350	**33,938**
Sub-total	2,385,021	357,699	871,127	**3,613,847**
Allocation of support and governance costs	757,516	113,611	(871,127)	**-**
Total expenditure	**3,142,537**	**471,310**	**-**	**3,613,847**

8 TOTAL EXPENDITURE (CONTINUED)

Prior period comparative

	Charitable activities - International programmes £	Raising funds £	Support and governance costs £	2024 Total £
Staff costs (note 11)	825,344	245,187	394,210	1,464,741
Office running costs	81,245	4,686	52,974	138,905
Transport & travel	19,910	4,583	17,541	42,034
Grants payable to partners (note 7)	202,846	-	-	202,846
Field operations	504,436	1,947	6,280	512,663
Exchange loss/(gain)	24,645	-	(5,634)	19,011
Fundraising activities	-	45,794	2,375	48,169
Consultancy & external advice	139,879	14,348	39,415	193,642
Governance - Trustees' costs	2,589	-	43,846	46,435
Governance - Audit	16,416	-	18,056	34,472
Sub-total	1,817,310	316,545	569,063	2,702,918
Allocation of support and governance costs	484,646	84,417	(569,063)	-
Total expenditure	2,301,956	400,962	-	2,702,918

9 GRANT COMMITMENTS

	2025	2024
	£	£
Grant commitments brought forward	**-**	-
Participatory grants committed during the year	**403,032**	101,619
Other grants committed during the year	**66,925**	101,227
Grants paid within the year	**(343,507)**	(202,846)
Grant commitments carried forward	**126,450**	**-**

A detailed breakdown of grants awarded is detailed in note 7.

10 NET INCOME / EXPENDITURE FOR THE YEAR

This is stated after charging:

	2025	2024
	£	£
Trustees' remuneration	**Nil**	Nil
Trustees' reimbursed expenses	**2,654**	2,837
Auditors' remuneration (excluding VAT):		
▪ Statutory audit	**17,350**	16,500
▪ Other services	**1,900**	-
▪ Overseas auditors	**14,688**	16,416

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements and to prepare and submit returns to the tax authorities.

11 STAFF COSTS AND NUMBERS

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	757,087	552,354
Social security costs	72,020	46,887
Pension costs	38,094	28,798
Total emoluments paid to staff based in the UK	867,201	628,039
Other staff costs (health insurance, training & recruitment)	68,162	50,821
Total staff costs for centrally contracted employees	935,363	678,860
Total staff & salary costs for staff field based overseas	840,256	785,881
	1,775,619	1,464,741

	2025	2024
Employees earning more than £60,000 during the year:	**No.**	No.
Between £60,000 and £70,000	1	3
Between £70,001 and £80,000	-	-
Between £80,001 and £90,000	2	-

Pension contributions totalling £10,319 (2024: £12,138) were paid in respect of these higher paid employees all of whom were accruing benefits under a defined contribution pension scheme. Total employee benefits paid to key management personnel, being members of the charitable company's senior management team, in the year totalled £314,059 (2024: £366,613). During the year ended 31 December 2025, 5 trustees were reimbursed £2,102 in relation to an in person Board meeting held in the Tanzania (2024: £2,837).

Total redundancy and termination payments, including amounts paid under contractual termination provisions to staff based overseas, made in the year were £57,336 (2024: £53,080).

11 STAFF COSTS AND NUMBERS (CONTINUED)

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

	2025	2024
	No.	No.
Bangladesh	13.3	13.3
Cambodia	3.3	4.0
Kenya	2.3	-
Sudan	7.0	7.6
Tanzania	12.4	11.5
Uganda	5.0	4.3
UK	11.7	9.0
	55.0	49.7

12 TAXATION

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

13 TANGIBLE FIXED ASSETS

	Total
	£
Cost	
At 1 January 2025 and at 31 December 2025	**13,726**
Depreciation	
At 1 January 2025 and at 31 December 2025	**13,726**
Net book value	
At 1 January 2025 and at 31 December 2025	**-**

14 DEBTORS

	2025	2024
	£	£
Trade debtors	**108,566**	158,999
Prepayments	**47,117**	22,798
Accrued income	**103,535**	141,119
Overseas advances	**3,087**	7,289
Other debtors	**7,793**	4,998
	270,098	335,203

15 CASH AT BANK AND IN HAND

	2025	2024
	£	£
UK current accounts and cash in hand	**550,508**	906,664
Overseas accounts	**74,102**	92,985
UK deposit accounts	**787,519**	508,191
Overseas cash	**92**	34
Market value at 31 December	**1,412,221**	1,507,874

16 CREDITORS: AMOUNTS FALLING DUE WITHIN 1 YEAR

	2025	2024
	£	£
Trade creditors	**23,443**	21,712
Accruals	**66,795**	67,334
Other creditors	**97,888**	61,203
Payroll taxes	**55,887**	34,094
Grant commitments (note 9)	**126,450**	-
	370,463	184,343

17 PROVISIONS

	2025	2024
	£	£
At 1 January	**145,505**	158,523
Incoming (charge for year)	**26,011**	40,062
Outgoing (utilised)	**(37,336)**	(53,080)
At 31 December	**134,180**	145,505

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

18 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds	General funds	**Total funds**
	£	£	**£**
Fixed assets	-	-	**-**
Current assets	371,436	1,310,883	**1,682,319**
Current liabilities	(81,506)	(288,957)	**(370,463)**
Provisions	-	(134,180)	**(134,180)**
Net assets at 31 December 2025	**289,930**	**887,746**	**1,177,676**

Prior period comparative	Restricted funds	General funds	Total funds
	£	£	£
Fixed assets	-	-	-
Current assets	595,897	1,247,180	1,843,077
Current liabilities	-	(184,343)	(184,343)
Provisions	-	(145,505)	(145,505)
Net assets at 31 December 2024	595,897	917,332	1,513,229

19 MOVEMENTS IN FUNDS

	At 1 January 2025 £	Income £	Expenditure £	Transfers between funds £	**At 31 December 2025 £**
Restricted funds					
Restricted Grants provided for activities carried out directly by ADD International					
Atlantic Fellows for Social and Economic Equity: Connecting Disability Justice	58,236	26,704	(71,352)	-	13,588
Comic Relief: STP Comms Lab	5,000	90,642	(96,605)	-	(963)
EA Foundation: Disability Academy	31,500	35,000	(70,026)	-	(3,526)
Foreign and Commonwealth Development Office: Shule Bora	60,776	239,017	(236,768)	(63,025)	-
Foreign and Commonwealth Development Office: Look at my garden grow!	(9,542)	21,766	(21,012)	-	(8,788)
Foreign and Commonwealth Development Office: Disability Inclusive Development Task Order 45	-	204,520	(204,520)	-	-
Foreign and Commonwealth Development Office: Disability Inclusive Development Task Order 51	794	294,916	(294,916)	-	794
Open Society Foundation: Mobilizing Women-led Disability Rights Groups to Campaign for the Ratification of the African Protocol	219,108	-	(219,108)	-	-
National Philanthropic Trust	-	376,484	(168,186)	-	208,298
See You Foundation (funded by Foreign Affairs of the Netherlands): We Are Able Project	31,692	136,218	(142,728)	-	25,182
Sub-total carried forwards	397,564	1,425,267	(1,525,221)	(63,025)	234,585

19 MOVEMENTS IN FUNDS (CONTINUED)

	At 1 January 2025 £	Income £	Expenditure £	Transfers between funds £	**At 31 December 2025** £
Sub-total carried forwards	397,564	1,425,267	(1,525,221)	(63,025)	234,585
United Nations Trust Fund to End Violence against Women: JUST	10,276	41,129	(51,405)	-	-
United Nations Women Fund (Tanzania): Strengthening Women and Girls with Disabilities Meaningful Participation, Leadership and Economic Rights	-	54,090	(54,090)	-	-
Grants totalling less than £500	278	-	(278)	-	-
Total Restricted Grants provided for activities carried out directly by ADD international	408,118	1,520,486	(1,630,994)	(63,025)	**234,585**
Restricted Grants made to ADD International for work carried out by the Commonwealth Disabled People's Forum (CDPF)					
Commonwealth Secretariat: Conference of State Parties on the UN Convention on the Rights of Persons with Disability	1,960	-	-	-	1,960
Commonwealth Scholarship Commission: Scholarships	(440)	2,800	(2,360)	-	-
Sub-total carried forwards	1,520	2,800	(2,360)	-	1,960

19 MOVEMENTS IN FUNDS (CONTINUED)

	At 1 January 2025 £	Income £	Expenditure £	Transfers between funds £	**At 31 December 2025** £
Sub-total carried forwards	1,520	2,800	(2,360)	-	1,960
Disability Rights Fund: CDPF Core Grant	186,259	-	(141,266)	-	44,993
Foreign, Commonwealth and Development Office (FCDO): Conference of State Parties on the UN Convention on the Rights of Persons with Disability	-	146,000	(137,608)	-	8,392
Total Restricted Grants made to ADD International for work carried out by the Commonwealth Disabled People's Forum (CDPF)	187,779	148,800	(281,234)	-	55,345
Total restricted funds	**595,897**	**1,669,286**	**(1,912,228)**	**(63,025)**	**289,930**
Unrestricted funds					
General funds	917,332	1,609,008	(1,701,619)	63,025	**887,746**
Total unrestricted funds	**917,332**	**1,609,008**	**(1,701,619)**	**63,025**	**887,746**
Total funds	**1,513,229**	**3,278,294**	**(3,613,847)**	**-**	**1,177,676**

19 MOVEMENTS IN FUNDS (CONTINUED)

Prior period comparative

	At 1 January 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2024 £
Restricted funds					
Appeals to ADD's supporters for activities carried out directly by ADD International					
Radio 4 Unlock Independence Appeal	-	30,006	(30,006)	-	-
Total restricted appeals	**-**	**30,006**	**(30,006)**	**-**	**-**
Restricted Grants provided for activities carried out directly by ADD International					
Atlantic Fellows for Social and Economic Equity: Connecting Disability Justice	-	61,629	(3,393)	-	58,236
Bournemouth University with funding from the Art and Humanities Research Council: Empowering disabled people for progressive social change	-	1,029	(1,029)	-	-
CAFOD: Alternative Livelihoods	10,962	-	(10,962)	-	-
Comic Relief: STP Comms Lab		5,000	-	-	5,000
Sub-total carried forwards	10,962	67,658	(15,384)	-	63,236

19 MOVEMENTS IN FUNDS (CONTINUED)

Prior period comparative (continued)

	At 1 January 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2024 £
Sub-total carried forwards	10,962	67,658	(15,384)	-	63,236
Comic Relief: Community-Based Mental Health	85,859	64,000	(149,859)	-	-
Dutch Ministry of Affairs: #ShiftThePower Fellowship	1,843	-	(1,843)	-	-
EA Foundation: Disability Academy	-	31,500	-	-	31,500
Foreign and Commonwealth Development Office: Shule Bora	55,125	201,379	(195,728)	-	60,776
Foreign and Commonwealth Development Office: Look at my garden grow!	(12,796)	27,251	(23,997)	-	(9,542)
Foreign and Commonwealth Development Office: Disability Inclusive Development Task Order 45	-	124,745	(124,745)	-	-
Foreign and Commonwealth Development Office: Disability Inclusive Development Task Order 51	-	267,629	(266,835)	-	794
Open Society Foundation: Mobilizing Women-led Disability Rights Groups to Campaign for the Ratification of the African Protocol	159,754	156,662	(97,308)	-	219,108
Robert Bosch Foundation: Emergency support for persons with disabilities in Sudan	23,550	-	(40,918)	17,368	-
Sub-total carried forwards	324,297	940,824	(916,617)	17,368	365,872

19 MOVEMENTS IN FUNDS (CONTINUED)

Prior period comparative (continued)

	At 1 January 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2024 £
Sub-total carried forwards	324,297	940,824	(916,617)	17,368	365,872
See You Foundation (funded by Foreign Affairs of the Netherlands): We Are Able Project	(12,440)	202,406	(158,274)	-	31,692
United Nations Trust Fund to End Violence against Women: JUST	14,066	105,766	(109,556)	-	10,276
United Nations Women Fund (Tanzania): Strengthening Women and Girls with Disabilities Meaningful Participation, Leadership and Economic Rights	(383)	28,607	(28,224)	-	-
Grants totalling less than £500	-	580	(302)	-	278
Total Restricted Grants provided for activities carried out directly by ADD international	325,540	1,278,183	(1,212,973)	17,368	408,118

19 MOVEMENTS IN FUNDS (CONTINUED)

Prior period comparative (continued)

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

19 MOVEMENTS IN FUNDS (CONTINUED)

Purposes of restricted funds

Atlantic Fellows for Social and Economic Equity: Connecting Disability Justice

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

Comic Relief: STP Comms Lab

Funding to support advocacy and communications around Shift the Power.

EA Foundation: Disability Academy

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

Foreign and Commonwealth Development Office: Shule Bora

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

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

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

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

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

19 MOVEMENTS IN FUNDS (CONTINUED)

Purposes of restricted funds (continued)

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

The Disability Inclusive Development (DID) a large FCDO-funded programme is being managed by Sightsavers. Task Order 51 supports girls and boys with disabilities across 11 wards in 3 districts of Tanzania to access & participate inprimary and pre-primary education on an equal basis to their peers.

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

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

National Philanthropic Trust

This grant is supporting the Disability Justice Fund for Women, a participatory fund designed by women with disabilities in Ghana, Uganda and Tanzania

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

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

United Nations Trust Fund to End Violence against Women: JUST

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

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

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

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

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

19 MOVEMENTS IN FUNDS (CONTINUED)

Purposes of restricted funds (continued)

Commonwealth Scholarship Commission: Scholarships

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

Disability Rights Fund: CDPF Core Grant

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

Foreign, Commonwealth and Development Office (FCDO): Conference of State Parties on the UN Convention on the Rights of Persons with Disability

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

Transfers

Transfers between funds represent the transfer of accumulated profit on the restricted Shule Bora to unrestricted reserves.

20 RELATED PARTY TRANSACTIONS

Tim Boyes-Watson, the Director of Resources, Systems and Culture as at 31 December 2024 is also associated with Fair Funding Solutions Ltd. Prior to Tim Boyes-Watson's appointment as an employee, the team from Fair Funding Solutions Ltd provided financial consultancy and interim financial management leadership, career coaching and advisory support on the implementation of new accounting software. The total value of services provided by Fair Funding Solutions in 2025 was £nil (2024: £62).