

CHARITY REGISTRATION NUMBER: SC036090

International Association for Community Development (SCIO)
Unaudited Financial Statements
31 March 2022

FOURM LIMITED

Chartered accountants
Stannergate House
41 Dundee Road West
Broughty Ferry
Dundee
DD5 1NB

International Association for Community Development (SCIO)

Financial Statements

Year ended 31 March 2022

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International Association for Community Development (SCIO)

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	International Association for Community Development (SCIO)
Charity registration number	SC036090
Principal office	101 Rose Street South Lane Edinburgh EH2 3JG

The trustees

Maryam Ahmadian	
Dee Brooks	
Anna Clarke	
Anastasia Crickley	
Kwok Kin Fung	
Anthony Ssembatya Kimbowa	
Paul Lachapelle	
Connie Loden	
Clare MacGillivray	
Anastasia Matvievskaya	
Colette Jane McGarva	(Resigned 20 July 2021)
Daniel Muia	
Anita Paul	
Asnarulkhadi Abu Samah	(Resigned 20 July 2021)
Muhammad Bello Shitu	(Resigned 20 July 2021)
Catherine Wanjohi	
Anna Ortiz	
Ezra Jn Baptiste	
Holly Scheilb	
Michelle Dunscombe	(Appointed 20 July 2021)
Denise Bijoux	(Appointed 20 July 2021)
Marlon de Luna Era	(Appointed 20 July 2021)
Colin Ross	(Appointed 20 July 2021)

Independent examiner	Karen Henderson CA Stannergate House 41 Dundee Road West Broughty Ferry Dundee DD5 1NB
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International Association for Community Development (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Structure, governance and management

The International Association for Community Development (IACD) is registered with the Office of the Scottish Charity Regulator as a Scottish Charitable Incorporated Organisation. The charity is governed by the terms of its Constitution.

The maximum number of Trustees is 20 overall, with no more than 5 from any one region. The organisation shall seek to keep a minimum of 1 Trustee from each of the following regions as defined: Europe (including the Russian Federation); East Asia; South Asia; South East Asia; Middle East and North Africa; Saharan Africa; Oceania (including Australasia and Pacific Islands); South America (including Central America); and North America and the Caribbean Islands.

Trustees are elected to the Board for an initial term of three years and may serve for up to three terms. Trustees are expected to attend four Board meetings during the year in addition to the AGM and commit time to the work of the association through active committee involvement. The Office Bearers are appointed for a term of three years and may be appointed for a second term.

Objectives and activities

The organisation's charitable purposes, as set out in its Constitution are:

- (a) To advance the education of the public through the promotion of community development, community capacity building, and other charitable purposes on behalf of the community.
- (b) To represent to international bodies, government, business and non-governmental organisations the importance of community development.
- (c) To research, publish and disseminate information relating to community development.
- (d) To organise international meetings, conferences, training and exchanges in the field of community development.

Introduction

Despite two years of a global pandemic, which has limited scope for face-to-face activity across the global regions, we are pleased with the range of actions we have delivered on in the year 2021/2022, which included a number of firsts for the organisation.

This year saw our first fully virtual World Community Development Conference, the publication of a book, work on the production of a series of IACD podcasts and the transformation of our legal status to a Scottish Charitable Incorporated Organisation. These are major achievements for a modestly funded, volunteer led organisation.

IACD acknowledges and appreciates the ongoing financial support from the Scottish Government which enables us to benefit our members, facilitate the sharing and networking of community development practice globally, and contribute to strengthening the discipline and practice of community development internationally.

Trustees have worked hard to develop a varied and creative annual calendar of regional, international and thematic events as well as producing a series of quality resources and publications. In addition, we are also acutely aware of the need to respond to different emerging issues with global impact. We have continued to support members exploring practice-based issues in relation to the pandemic and are raising the focus of the need for developing a strong community development response to the climate crisis, following on from the production of our Statement for the COP26 gathering in November 2021.

International Association for Community Development (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

It would be impossible to submit this report without acknowledging the horrendous situation in Ukraine and the rapid and huge refugee crisis that has unfolded. In the first few days of the invasion, we acted to issue a statement in response to the military action against the people of Ukraine and called for urgent action to coordinate humanitarian aid efforts and protect human rights. We support members in the region actively engaged in these efforts and will continue to do so in the months ahead.

The Strategic Priorities for 2020-2024

The following report highlights the work undertaken by the association under the five strategic priorities set in the 2020-2024 Strategic Plan. Delivery on these actions was undertaken by the Board of Trustees on a voluntary basis and with the support of the part-time Administration Officer.

1) To advocate for the discipline, values and methods of community development, championing community participation and empowerment.

Targets Achieved:

- Publication of International Community Development Practice with Routledge.
- Published issues of the IACD magazine Practice Insights and IACD podcast series.
- Promotion and dissemination of the International Standards for Community Development Practice - Chinese and Portuguese translations.
- Hosted 2 Global Community Development Educators' Forums.

In November 2021, IACD published a new book International Community Development Practice in association with Routledge. The book is a collaboration between 18 chapter authors including the editors, and also features over 40 international case studies. It is intended as a resource to support engagement with the themes set out in the International Standards for Community Development Practice highlighting examples of CD practice in action across all global regions.

We published the 19th issue of Practice Insights on the 2021 Virtual World Community Development Conference. This year we began to explore using podcasts as a way to promote insights from global community development practice. Working with Russell Todd producer of The Community Development Podcast, we have published a number of podcasts, exploring the key themes within the International Standards for Community Development and which featured in the recently published Routledge book.

As educators across the world came to grips with new modes of teaching, necessitated by COVID-19, IACD saw an opportunity to bring together community development educators through the Global Community Development Educators Forum to discuss the challenges and opportunities they have met this year.

First launched in May 2018, the International Standards for Community Development Practice have now been translated into several languages as well as produced in Summary format. This year, we added translations of the full Standards in Chinese and Portuguese. These translations were promoted on our website and social media. The Hindi version will be available soon.

2) Support and engage with members and the field, by promoting and providing quality international practice exchanges, conferences, continuing professional development support and website resources:

Targets achieved;

- 3 day Virtual World Community Development Conference, June 2021 in Nairobi, Kenya
 - Further development of the IACD website and resources
 - Produced monthly members e-Newsletter
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International Association for Community Development (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Initially, our World Community Development Conference was to be held in-person in Kenya but when it became clear that this would not be viable, we switched focus to holding our first fully virtual World Community Development Conference. We were delighted with the outcome. Upwards of 260 delegates from more than 40 countries around the world participated over the 3 days in 48 online parallel sessions and workshops with 170 contributors. The virtual format also enabled us to capture and share many of the presentations and workshops in recorded format.

To support the conference, IACD member organisation Inclusive Practices from Georgia, designed and launched an interactive website that would host recordings from this conference and future World Community Development Conferences. Additionally, the team launched a YouTube channel to host videos from this and future virtual conferences. As of January 2022, the videos added to the YouTube channel have garnered more than 31,000 views.

Feedback from the WCDC was very positive and a clear benefit to our members was the affordability of the virtual format. Learning from the delegate feedback survey and our own experience administrating the conference which will inform future conference planning.

A further legacy of this conference will be an edited book based on papers and presentations. The book is in preparation as the part of the Springer Book Series - Community Quality of Life and Well-Being, which we hope to be published later in the year.

Through the year we continued to enhance our website which saw an increase in visitors as a result of our efforts to increase resources, videos, webinar recordings and news on the website and additional signposting through our increased use of social media. Following the launch of our YouTube channel in May 2021, every webinar presentation since then has been recorded and uploaded. We added 18 recordings to our channel this year and we had over 700 views by March 2022.

We also continue to produce our monthly members newsletter, which features news items, events and practice insight snippets from our global membership.

3) Engage and collaborate with country networks and organizations for community development practitioners (fieldworkers, managers, academics, students, volunteers and activists) around the world:

Target achieved;

- Facilitated schedule of webinars and online-based events for our members around the globe.

This year, we have been even more focused in engaging our members in interactive online events. All of our events except our annual conference are completely free to attend, making them very accessible. Through the year over 20 webinar events were held online, regularly hosted by Regional Trustees based in Oceania and Sub-Sahara Africa and featuring presentations from community development practitioners and researchers, providing members with valuable information and experiences. These monthly events are extremely well attended and feedback from our members has been very positive. We have a strong commitment to continuing to host regular regional events on a monthly basis.

In addition to these regularly scheduled online events, we held networking events for members in North America, Europe, South Asia, Middle East and North Africa. We also hosted a thematic online discussion with members who use the expressive arts in their CD practice and two online webinar events in collaboration with civil society networks in Northern Ireland and Belarus focussed on working with and strengthening the voice of older people in both countries.

In addition to our own events, we have promoted and presented at several regional and global community development events this year including; the ABCD Unconference, Biographic, Narrative and Lifecourse Research Group (BNLR) of the Sociological Association of Ireland (SAI), Community Development Alliance Scotland National Conference, 2021 Community Development Society Virtual Conference, CD in Southeast

International Association for Community Development (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Asia International Webinar, Development Studies Association of Australia, and Deakin Roundtable Victoria conferences. We have continued to work in partnership with multiple global community development networks and organisations including Asset Based Community Development Asia Pacific, Community Development Alliance Scotland, Community Development Society, Development Studies Association of Australia, ABCD Africa Community of Practice, and ABCD Institute Working Group.

As a Scottish based charity, we continue to strengthen our positive working relationships with other Scottish community development organisations such as the Scottish Community Development Centre, Community Development Alliance Scotland, and the Scottish Community Development Network, in mutually beneficial ways. We also continued to build our connections with the CLD Standards Council in Scotland.

4) Engage with the immediate and ongoing consequences and outcomes of the COVID 19 global crisis, climate justice and other current and emerging issues.

Targets achieved:

- Continued to represent the community development field internationally, at the UN and other international fora
- Hosted a global online webinar on the topic of the United Nations called "Unpacking the United Nations."
- Published statement on Climate Change and Community Development released during COP26

During the year we continued to enhance UN awareness of, support from, and influence of community development with relevant UN agencies and policies. IACD Trustees Tony Ssemabatya and Anastasia Crickley continue to represent IACD at the United Nations. Through the year this included:

- Attendance in-person at the Civil Society Orientation program in NYC organized by the UN-DGC in liaison with other UN affiliated Civil Society Organizations (CSOs). This event was aimed at streamlining mechanisms for CSO's participation and engagement with the UN during the Covid-19 disruption for events such as High-Level Political Forum, General Assembly, Commission on the Status of Women.
- Virtual participation at the 20th anniversary commemoration of the Durban Declaration in September 2021. Anastasia Crickley provided a CSO public statement, given her expertise on UN-Committee on the Elimination of Racial Discrimination.
- In-person representation at the World Bank's annual meetings which took place in October in Washington DC. One of the major themes of the weeklong event was to engage both State and Non State Actors on the impact, effects of Covid and the programming aspects of the World Bank especially with the emerging economies.
- In-person representation at the Civil Society Town Hall meeting; an event organized by the office of the President of the UN General Assembly. This meeting was aimed at seeking input from select CSOs on the impact of the Covid-19 outbreak to their activities worldwide and how they can work closely with the UN designated agencies in raising awareness on the pandemic, and most importantly addressing the human rights aspects on issues such as Covid-19 and migrant workers, refugees, among others.

In May 2021, we hosted a global online webinar and Q&A session on the topic of "Unpacking the United Nations." The goal of this forum was to inform our members on how they might use the UN's resources, link in with UN days, and participate in UN events.

To mark COP26, held in Glasgow in November 2021, IACD members and Trustees met and prepared a statement on Climate Change and Community Development. This statement was shared with membership through our website and social media platforms and submitted to COP26 organisers. In February 2022, we prepared and issued a statement expressing solidarity with and calling for humanitarian aid for the people of Ukraine and joining the international call for Russia to cease military action and withdraw its troops peacefully from the country.

International Association for Community Development (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

5) Ensure the sustainability of IACD as a well-governed, effective, professional organization.

Targets achieved:

- Continuing to run a HQ office in Scotland.
- Ensuring the sustainability of IACD through our governance

To support our members through online social networking, we launched our Instagram account in 2021, highlighting news, resources, events, and information that can be accessed through our website. This year, our Administrator undertook training in creating digital images for social media. Our Facebook page, Facebook group, and Twitter accounts also drive traffic to our website via links as well as facilitating more effective and independent networking of members between events and helping us grow our membership through widening our reach. To coordinate all our social media we invested in Hootsuite. All our social media accounts across Facebook and Twitter saw marked increases in followers (Facebook group up 18% and Twitter up by 14%).

In July 2021, we held our second completely virtual Annual General Meeting, attended by more than 70 members of IACD and our Trustees. The completely virtual format facilitated higher attendance and also provided a space for our members from around the world to meet, network through cross regional breakout rooms. At our AGM, we appointed four new Directors - two representing Oceania, one representing Southeast Asia, and one representing Europe. We also secured outstanding support for transforming our legal status to that of a Scottish Charitable Incorporated Organisation. Following subsequent submission of our application to the Office of the Scottish Charity Regulator, we received confirmation on 10th January 2022, we were that we were successful.

During the year we held two Trustee Training Sessions with external facilitation support. As a result, Trustees have a more robust understanding of what it means to be a Trustee for a Scottish Charitable Incorporated Organisation. We also underwent a substantial employment review process.

Financial review

At the end of the financial year the carry forward funds were £116,155, of which £88,032 were general reserves, £10,734 designated to continue the legacy of the 'Community is the Answer' conference held in 2014 and £16,883 designated for attendance and planning of future World conferences and finally £506 designated to purchasing and repairing fixed assets.

The impact of the COVID-19 virus on activities and funding has been assessed by the directors and we now have a clear reference to this in our 4 year strategy and also in the operation plan, which includes increased member engagement around COVID responses. The situation does not have any significant operational impacts on how staff work as we operate on a virtual basis. Some regional events that we would have partnered in are now taking place online rather than face to face.

The target set by the directors to maintain reserves equivalent to three months running costs as a stopgap for a shortfall in funding or other contingency had been achieved at the end of the financial year. The directors consider the level of reserves to be sufficient to meet any financial effect of the current crisis and do not foresee it being too deleterious on the charity going forward.

International Association for Community Development (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law, the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless it is satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity 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 Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 13 July 2022 and signed on behalf of the board of trustees by:

DocuSigned by:

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Clare MacGillivray
Trustee

International Association for Community Development (SCIO)

Independent Examiner's Report to the Trustees of International Association for Community Development (SCIO)

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of International Association for Community Development (SCIO) ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

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

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

DocuSigned by:

BAC062C2761B436...

Karen Henderson CA
Independent Examiner

Stannergate House
41 Dundee Road West
Broughty Ferry
Dundee
DD5 1NB

13 July 2022

International Association for Community Development (SCIO)

Statement of Financial Activities

Year ended 31 March 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	28,582	28,582	29,321
Charitable activities	5	1,883	1,883	–
Investment income	6	2	2	–
Total income		<u>30,467</u>	<u>30,467</u>	<u>29,321</u>
Expenditure				
Expenditure on charitable activities	7,8	<u>26,715</u>	<u>26,715</u>	<u>23,770</u>
Total expenditure		<u>26,715</u>	<u>26,715</u>	<u>23,770</u>
Net income and net movement in funds		<u>3,752</u>	<u>3,752</u>	<u>5,551</u>
Reconciliation of funds				
Total funds brought forward		112,403	112,403	106,852
Total funds carried forward		<u>116,155</u>	<u>116,155</u>	<u>112,403</u>

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

The notes on pages 11 to 18 form part of these financial statements.

International Association for Community Development (SCIO)

Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	13		506	814
Current assets				
Debtors	14	565		821
Cash at bank and in hand		116,330		112,410
		<u>116,895</u>		<u>113,231</u>
Creditors: amounts falling due within one year	15	<u>1,246</u>		<u>1,642</u>
Net current assets			115,649	111,589
Total assets less current liabilities			<u>116,155</u>	<u>112,403</u>
Net assets			<u>116,155</u>	<u>112,403</u>
Funds of the charity				
Unrestricted funds			116,155	112,403
Total charity funds	17		<u>116,155</u>	<u>112,403</u>

These financial statements were approved by the board of trustees and authorised for issue on 13 July 2022, and are signed on behalf of the board by:

Clare MacGillivray
Trustee

The notes on pages 11 to 18 form part of these financial statements.

International Association for Community Development (SCIO)

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 101 Rose Street South Lane, Edinburgh, EH2 3JG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis. The directors have assessed the charitable company's ability to continue as a going concern and have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

International Association for Community Development (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

International Association for Community Development (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

International Association for Community Development (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Membership fees & contributions	8,582	8,582	9,321	9,321
Grants				
Scottish Government	20,000	20,000	20,000	20,000
	<u>28,582</u>	<u>28,582</u>	<u>29,321</u>	<u>29,321</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Conference income	<u>1,883</u>	<u>1,883</u>	<u>—</u>	<u>—</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>2</u>	<u>2</u>	<u>—</u>	<u>—</u>

International Association for Community Development (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Conference and events costs	—	—	101	101
Staff costs	13,764	13,764	12,352	12,352
Insurance	788	788	98	98
Printing and promotion	3,828	3,828	5,737	5,737
Office costs	634	634	524	524
Website maintenance	913	913	1,211	1,211
Travel and expenses	94	94	100	100
Professional fees	4,493	4,493	1,387	1,387
Bank interest and charges	392	392	299	299
Depreciation	308	308	308	308
Accountancy	756	756	829	829
Miscellaneous costs	745	745	824	824
	<u>26,715</u>	<u>26,715</u>	<u>23,770</u>	<u>23,770</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2022 £	Total fund 2021 £
Conference and events costs	—	—	101
Staff costs	13,764	13,764	12,352
Insurance	788	788	98
Printing and promotion	3,828	3,828	5,737
Office costs	634	634	524
Website maintenance	913	913	1,211
Travel and expenses	94	94	100
Professional fees	4,493	4,493	1,387
Bank interest and charges	392	392	299
Depreciation	308	308	308
Accountancy	756	756	829
Miscellaneous costs	745	745	824
	<u>26,715</u>	<u>26,715</u>	<u>23,770</u>

9. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>308</u>	<u>308</u>

International Association for Community Development (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

10. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	756	720
	<u>756</u>	<u>720</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	12,255	11,097
Social security costs	377	340
Employer contributions to pension plans	1,132	915
	<u>13,764</u>	<u>12,352</u>

The average head count of employees during the year was 1 (2021: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Admin Staff	1	1
	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

12. Trustee remuneration and expenses

The key management personnel comprise of the trustees, who received no remuneration in the year (2021 - £Nil). Volunteers, which included the board members and international students, assisted with all aspects of the charity's work.

13. Tangible fixed assets

	Equipment
	£
Cost	
At 1 April 2021 and 31 March 2022	1,680
Depreciation	
At 1 April 2021	866
Charge for the year	308
At 31 March 2022	<u>1,174</u>
Carrying amount	
At 31 March 2022	506
At 31 March 2021	<u>814</u>

International Association for Community Development (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

14. Debtors

	2022	2021
	£	£
Prepayments and accrued income	565	821

15. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	831	765
Social security and other taxes	—	424
Other creditors	415	453
	<u>1,246</u>	<u>1,642</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,132 (2021: £915).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	At 31 Mar 2022
	£	£	£	£
General funds	85,855	28,584	(26,407)	88,032
Fixed assets fund	814	—	(308)	506
Glasgow conference legacy fund	10,734	—	—	10,734
WCDC 2021 fund	15,000	1,883	—	16,883
	<u>112,403</u>	<u>30,467</u>	<u>(26,715)</u>	<u>116,155</u>

	At 1 April 2020	Income	Expenditure	At 31 Mar 2021
	£	£	£	£
General funds	79,996	29,321	(23,462)	85,855
Fixed assets fund	1,122	—	(308)	814
Glasgow conference legacy fund	10,734	—	—	10,734
WCDC 2021 fund	15,000	—	—	15,000
	<u>106,852</u>	<u>29,321</u>	<u>(23,770)</u>	<u>112,403</u>

International Association for Community Development (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	506	506
Current assets	116,895	116,895
Creditors less than 1 year	(1,246)	(1,246)
Net assets	<u>116,155</u>	<u>116,155</u>
	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	814	814
Current assets	113,231	113,231
Creditors less than 1 year	(1,642)	(1,642)
Net assets	<u>112,403</u>	<u>112,403</u>

International Association for Community Development (SCIO)

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

International Association for Community Development (SCIO)

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Membership fees & contributions	8,582	9,321
Scottish Government	20,000	20,000
	<u>28,582</u>	<u>29,321</u>
Charitable activities		
Conference income	1,883	—
	<u>—</u>	<u>—</u>
Investment income		
Bank interest receivable	2	—
	<u>—</u>	<u>—</u>
Total income	<u>30,467</u>	<u>29,321</u>
Expenditure		
Expenditure on charitable activities		
Purchases	—	101
Wages and salaries	12,255	11,097
Employer's NIC	377	340
Pension costs	1,132	915
Repairs and maintenance	2,183	4,520
Insurance	788	98
Other establishment	1,698	756
Motor vehicle expenses	298	812
Other motor/travel costs	94	100
Legal and professional fees	4,493	1,387
Telephone	1,196	1,384
Depreciation	308	308
Interest on bank loans and overdrafts	392	299
Accountancy	756	829
Miscellaneous	16	89
Subscriptions	729	735
	<u>26,715</u>	<u>23,770</u>
Total expenditure	<u>26,715</u>	<u>23,770</u>
Net income	<u>3,752</u>	<u>5,551</u>