

CHARITY REGISTRATION NUMBER: SC036090

International Association for Community Development (SCIO)
Unaudited Financial Statements
31 March 2023

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 2023

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	10
Statement of financial activities	11
Statement of financial position	12
Notes to the financial statements	13
The following pages do not form part of the financial statements	
Detailed statement of financial activities	22

International Association for Community Development (SCIO)

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

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	(Resigned 13 July 2022)
Dee Brooks	(Resigned 13 July 2022)
Anna Clarke	
Anastasia Crickley	
Kwok Kin Fung	(Resigned 13 July 2022)
Anthony Ssembatya Kimbowa	
Paul Lachapelle	
Connie Loden	(Resigned 13 July 2022)
Clare MacGillivray (Treasurer)	
Anastasia Matvievskaia	(Resigned 8 January 2023)
Daniel Muia	
Anita Paul	(Resigned 13 July 2022)
Catherine Wanjohi	
Anna Ortiz	(Resigned 27 November 2022)
Ezra Jn Baptiste	(Resigned 7 April 2022)
Holly Scheilb	
Michelle Dunscombe	
Denise Bijoux	
Marlon de Luna Era	
Colin Ross	
Rituu B Nanda	(Appointed 13 July 2022)
Sonia Garcha	(Appointed 13 July 2022)
Janine Ward	(Appointed 13 July 2022)
Abdul Hamidu Abdullahi	(Appointed 13 July 2022)
Suet-Lin (Shirley) Hung	(Appointed 13 July 2022)

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 2023

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 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.

International Association for Community Development (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

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

This report covers the period from April 2022 until March 2023. This was the third year of our current four-year 2020 - 2024 Strategic Plan.

During this year we have continued to take forward each of these priorities with support from the Scottish Government in the form of a £20,000 grant. We have continued to strengthen and develop a detailed programme of events, professional development opportunities, resource development and member recruitment and expansion. Much of this was led by the volunteer Board, with administrative support from our former part-time Administration Officer Meredith Greta (until December 2022) and now by our new Administration Officer Jessica Sinclair.

2023 marks both IACD's 70th year, and also the 25th year since IACD's operational base moved to Scotland. We have a schedule of events and activities to highlight both anniversaries through the year. Core to this is recognition of the role and contribution of the Scottish Government in supporting IACD and our global membership of community development practitioners.

As we emerge from a global pandemic, we are delighted that our colleagues in Oceania have been able to plan for our first in person WCDC since 2019. We look forward with much anticipation to meeting fellow professionals and practitioners in Darwin, Australia in June 2023. At the same time, we want to highlight and acknowledge the hard work and serious endeavours of members and colleagues in Georgia who undertook the planning and hosting of our WCDC2022 from the coastal town of Ureki. This was undertaken not only within the context of ongoing restrictions due to the pandemic, but also the ongoing war in Ukraine, even as they sought to support refugees fleeing the violence.

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.

In October 2022 we hosted a Global CD Educators Forum attended by 30 educators and facilitated the sharing of information concerning current key issues for CD educators regarding CD education itself, and the issues for the practice it educates for.

International Association for Community Development (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

In January 2023 we hosted an inaugural meeting attended by 27 practitioners globally, interested and involved in CD research to explore Using Research to Support Community-Development Informed Change. This online event included presentations by CD Researchers from Hong Kong, Kenya and Ireland. Strong interest in the idea of a Global CD Researchers Forum was expressed and follow up events have been planned. https://www.youtube.com/watch?v=KSUX97SYzF0&ab_channel=IACDGlobal

We continue to promote and disseminate the International Standards for Community Development Practice, launched in May 2018, and now translated into 12 more languages in both full and Summary versions, available on our website: <https://www.iacdglobal.org/international-standards-accreditation/standards/> In January 2023 we began work on preparing a Portuguese version of the Summary and expect to publish in May.

This year we also took the opportunity to survey our members on how the Standards are being used. This sizable piece of work has provided valuable feedback demonstrating that the Standards are being used by CD educators and trainers, practitioners and researchers to support practice and project planning and evaluation, for raising awareness and promoting the discipline and designing and supporting CD learning. We received valuable information on how we can further support practitioners in the use of the Standards and will consider the findings and ideas in the coming year.

In Autumn 2022 we marked the 10th Anniversary of Practice Insights with a re-published 1st edition, complete with fully updated and revised Editorial and commentary by Marjorie Mayo, Emeritus Professor of Community Development, Goldsmiths, University of London.

We took time out to review what we feel is important re the publication's purpose, target audience and our processes for attracting contributions and undertaking editorial functions. We have re-affirmed our intention that Practice Insights should primarily be a publication for CD practitioners working in and with communities, and our priority is to attract and support contributions from practitioners for practitioners which support the sharing of practice and knowledge exchange.

During the 22/23 year we worked with Russell Todd of The Community Development Podcast to produce a series of 6 podcasts, exploring the key themes within the International Standards for Community Development and which featured in our recently published Routledge book. This new podcast series features authors from the book discussing the key themes and highlighting some of the case studies from around the world. The podcasts can be accessed here: https://soundcloud.com/iacd_global

We have also been working on a new publication, Connectedness, Resilience and Empowerment: Perspectives on Community Development and Well-Being in association with Springer publishers. This new publication is a compilation of papers and presentations given by CD practitioners and academics as part of our first ever online World Community Development Conference 2021, hosted in Kenya. The book is edited by Sub-Saharan Africa Trustee and WCDC 2021 Chair Dr Daniel Muia and Dr Rhonda Phillips. We plan to launch the book later this year. We also continue to promote our book International Community Development Practice, which we published in 2021 in association with Routledge.

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:

We are very pleased to report that our membership is healthy and growing, demonstrating strong interest in and support for engagement with a global community development network. In the year 2022/23 our membership grew by 12%, increasing from 500 to 560 on 31st March 2023. We are well on target of hitting our 70@70 challenge - 70 new members within our 70th year. Membership is strongest within Europe, Sub Saharan and Oceania. Of the current 560 members, 71% are full members and 29% have student membership. As an organisation that supports professional recognition for the discipline, we are keen to support students in their

International Association for Community Development (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

journey towards this.

While we had initially hoped and planned for an in-person conference for 2022, the ongoing uncertainties globally regarding the COVID 19 pandemic, couple with Russia's invasion of Ukraine meant that an in-person conference, close in proximity to the area of conflict was neither possible nor advisable. We made the decision with our conference partners, the Inclusive Practices Network, to host the conference virtually and rescheduled the event from June to October.

In total 285 delegates from over 62 countries from across the globe participated in WCDC2022 and was the first WCDC held in two languages: English and Ukrainian. Feedback overall was very positive, and participants expressed appreciation for the global networking and knowledge exchange opportunities. In addition, a number of participants highlighted the value of the accessible virtual format, the technology option to translate sessions, the flexible nature of speakers and organizers, and the generally welcoming environment and inclusive sessions.

This year we have continued to promote and contribute with community development input to several national/regional conferences in partnership with national/regional networks. These have included; the Australian National (disaster) Recovery Forum, attended by approx. 250 people, the Community Development Alliance Scotland conference and the now annual ABCD Global Unconference hosted by Oceania members Jeder Institute and partners, which drew approx. 800 participants. In November 2022, a number of IACD Trustees and international members contributed to and gave keynote presentations to an All-Ireland Symposium in Dublin on Community Work Education and Training, both in person and virtually.

Owing to the Covid 19 pandemic we have been unable to organise any in-person practice exchanges in recent years. Plans to do so immediately following our WCDC in Ureki were also suspended due to the conflict in Ukraine and security issues in the wider region. However, the WCDC conference organisers did coordinate a 2/3-day virtual practice exchange opportunity immediately following the conference, which was well attended by many of those who took part in WCDC as well as others from across the region involved in promoting inclusive practices.

As part of our ongoing commitment to develop a range of on-line member services, utilizing digital technologies, we continue to keep our website updated regularly with information about the association and community development practice, news and events around the world. During the past financial year, the IACD website attracted 22,773 users, of which the vast majority (87%) were new users and the top three countries being the United States, Australia and the UK.

We have continued to develop the website and strengthen member features such as Blogs and Case Studies. 2023 is IACD's 70th anniversary and as part of this we have introduced a blog feature on each global region.

At the start of 2023 we upgraded our monthly newsletter to a bi-monthly e-bulletin using Mailer lite which has made our processes more streamlined and effective and has also resulted in more professional looking communications. The e-bulletin is also encouraging greater engagement by members.

We continue to promote IACD, network our membership and share information, tools and resources through our social media channels:

- Our YouTube Channel got 1785 views and gained 175 subscribers.
 - Followers to our Facebook page grew from 8981 in early April 2022 to 9490 at the end of March 2023.
 - Our followers on Twitter grew from 1384 to 1463.
 - The number of people following our Instagram account grew from 199 to 219.
 - We recently re-activated our LinkedIn account and are now using it frequently to post news and events. We
-

International Association for Community Development (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

currently have 1859 followers.

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

In reviewing our membership across regions, we have recognised that while some are strong, others need more focussed efforts on our part to reach out and establish relationships with national networks and association. This year, a key opportunity for us to do this arose as a result of work within the Oceania region in preparation for the 2023 WCDC in Darwin, Australia.

Through the sustained efforts of our regional Trustees and active members, IACD relationships have been strengthened with national organisations such as the Australian Community Workers Association, Jeder Institute, Catalyse Network, Inspiring Communities and links established with a number of First Nations organisations. We look forward to strengthening connections further in Darwin for WCDC in June 2023.

In the last two years, during the Covid 19 pandemic, Regional Trustees in Oceania and in Sub Saharan Africa began hosting regular online webinars for members to connect and share practice experience and ideas. These have proven to be hugely successful, and we have begun to widen the practice across some other regions, including Europe and North America.

This year we have held 21 on-line networking events/seminars and webinars attracting over 800 registrations across our global membership. These have included topics such as: Intersectionality of Indigenous and Western Approaches to CD, Community Capacity Building and Empowerment for Sustainable Development, Impact of Changing Roles of Women on Community Development in Africa and A Land With A People - a joint IACD and Community Development Society (CDS) Webinar. These events continue to prove extremely popular for our members and regularly feature inputs and presentations by guest speakers and/or by members on their work, Q&A sessions, networking and sharing of resources etc.

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

IACD has 3 named representatives for the UN and through our representatives we continue to enhance UN awareness of support for, and influence of community development with relevant UN agencies and policies.

Anastasia Crickley is an IACD European Trustee who serves on the UN Women's Expert Group on Migration. In this role, she has continued to stress the importance of community development globally for women and girl migrants whatever their status. In March 2023, we issued a statement for IWD, timed to coincide with 67th Session of the UN Commission on the Status of Women, calling on our members and all community development practitioners to intensify their support for women's equality and empowerment and to join with others in pressing for continued action by governments at all levels for the same.

Tony Ssembatya one of our ACD Trustees for Sub-Saharan Africa is also one of our UN Representatives who attends the High-Level Political Forum in New York.

We continue to raise awareness of the UN among our membership and regularly post on upcoming UN activities, UN days, and the Un Sustainable Development Goals (SDGs). We have an active feed now to the UN Civil Society Unit on our website and share details of forthcoming events to all members every 2 weeks through our bi-monthly e-bulletin.

Building on the statement we released during COP26, we hosted an international webinar in July 2022 titled A Community Based Response to Climate Change. We have also shared links to a number of resources to support CD practitioners working around this globally significant issue and will shortly be bringing forward an edition of Practice Insights on this topic.

International Association for Community Development (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

While Covid 19 restrictions have now eased in many countries, we continue to remain vigilant of the need to share information. Throughout the 2022/2023 year we had a live updates link to the WHO on our website providing the latest advice and guidance on Covid19 matters. As that has now ceased to be regularly updated, we have removed the link but will reinstate if the need arises.

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

We continue to invest time and effort in strengthening our governance practice. This year we undertook a programme of work to bring forward a new Trustees Handbook to support induction of new Trustees, ensure collective and consistent understanding of roles and responsibilities and strengthen a focus on good governance and leadership practice. We also produced a new Members Handbook in line with our organisational structure and constitution.

As membership of our Board is for set terms of office, we again undertook a recruitment process through May and June 2022 to replace outgoing Trustees and bring forward 5 new Trustees, from Sub-Saharan Africa, East Asia and South Asia.

To deliver on our commitment to provide strategic direction in line with the organisation's purpose, vision and values, in the financial year to end of March 2023, we held 5 Board meetings and a similar number of Executive Committee meetings as well as Sub-committee meetings on Publications and Professional Development, Membership, Communications and Marketing, and International and National Relations. We have also instituted a Finance and General Purposes working group to support financial and fundraising activity and policy development. We held our virtual AGM in July 2023, with an attendance of approximately 80 members.

In September 2022 we held our annual retreat for Board Trustees, which took place in a virtual environment for the 3rd year running. At this we spent time more informally getting to know each other as we had 5 new Trustees and sharing skills and talents that we each have to offer. We also began to think creatively about how we wanted to mark IACD's 70th year and generated a range of ideas which we have begun to implement. These include regular blogs on each region. We also feel the time is right to refresh our logo and branding and update to a more engaging and interactive website. We are preparing terms of reference to take this forward in the 2nd half of 2023.

To support good governance practice, we continue to review systems and procedures to strengthen the effectiveness and efficiency of the organisation. A key area of our governance practice is the management of our part-time member of staff who fulfills an important administrative role on behalf of the organisation. We seek to ensure that we operate our practice in accordance with The Scottish Governance Code For The Third Sector, fulfilling all legal requirements and obligations as an employer. In the year 2022/23 we implemented a new staff support and supervision process, working in consultation with Work Nest to ensure we were adopting best practices in the process.

In the latter part of 2022, our then Administrative Officer decided to leave to pursue other interests and we entered a recruitment process, again with the guidance of Work Nest and which attracted a strong field of candidates. Following appointment, we implemented an induction process and benefited from a short overlap with both outgoing and incoming employees working together to ensure a smooth and supported transition.

2023 is an important year for IACD as it marks our 70th anniversary and 25 years since the organisation relocated to Scotland. Over those years community development theory and practice has evolved and developed significantly and has contributed much. There is no doubt that globally, we continue to see significant hardship following 2+ years of global pandemic, growing political unrest and conflict, increased poverty and disadvantage. However, there is a strong and important role for community development and those who practice it, as workers, managers, educators, funders and programme planners. Now more than ever there is a need to support and enable professional development, knowledge exchange and networking of practitioners to support and enhance professional practice.

International Association for Community Development (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

In our 70th year, we remain hopeful, positive and strongly of opinion that community development does make a difference, particular through global connectedness and harnessing of opportunities to foster and strengthen global relations to support positive and collective social change.

Financial review

At the end of the financial year the carry forward funds were £119,166, of which £76,296 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 £253 designated to purchasing and repairing fixed assets. A further £15,000 was designated in the year for developing branding and web design.

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.

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.

International Association for Community Development (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on 12 July 2023 and signed on behalf of the board of trustees by:

DocuSigned by:

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Clare MacGillivray (Treasurer)
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 2023

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 2023.

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:

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Karen Henderson CA
Independent Examiner
FourM Limited
Stannergate House
41 Dundee Road West
Broughty Ferry
Dundee
DD5 1NB

12 July 2023

International Association for Community Development (SCIO)

Statement of Financial Activities

Year ended 31 March 2023

		2023		2022
		Unrestricted		
	Note	funds	Total funds	Total funds
		£	£	£
Income and endowments				
Donations and legacies	4	29,744	29,744	28,582
Charitable activities	5	—	—	1,883
Investment income	6	42	42	2
Total income		<u>29,786</u>	<u>29,786</u>	<u>30,467</u>
Expenditure				
Expenditure on charitable activities	7,8	<u>26,775</u>	<u>26,775</u>	<u>26,715</u>
Total expenditure		<u>26,775</u>	<u>26,775</u>	<u>26,715</u>
Net income and net movement in funds		<u>3,011</u>	<u>3,011</u>	<u>3,752</u>
Reconciliation of funds				
Total funds brought forward		116,155	116,155	112,403
Total funds carried forward		<u>119,166</u>	<u>119,166</u>	<u>116,155</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 13 to 20 form part of these financial statements.

International Association for Community Development (SCIO)

Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	13		253	506
Current assets				
Debtors	14	10,177		565
Cash at bank and in hand		110,783		116,330
		<u>120,960</u>		<u>116,895</u>
Creditors: amounts falling due within one year	15	<u>2,047</u>		<u>1,246</u>
Net current assets			118,913	115,649
Total assets less current liabilities			<u>119,166</u>	<u>116,155</u>
Net assets			<u>119,166</u>	<u>116,155</u>
Funds of the charity				
Unrestricted funds			119,166	116,155
Total charity funds	17		<u>119,166</u>	<u>116,155</u>

These financial statements were approved by the board of trustees and authorised for issue on 12 July 2023, and are signed on behalf of the board by:

DocuSigned by:

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Clare MacGillivray (Treasurer)
 Trustee

The notes on pages 13 to 20 form part of these financial statements.

International Association for Community Development (SCIO)

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is incorporated. 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 2023

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 2023

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 2023

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 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Membership fees & contributions	9,744	9,744	8,582	8,582
Grants				
Scottish Government	20,000	20,000	20,000	20,000
	<u>29,744</u>	<u>29,744</u>	<u>28,582</u>	<u>28,582</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Conference income	—	—	1,883	1,883
	<u>—</u>	<u>—</u>	<u>1,883</u>	<u>1,883</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	42	42	2	2
	<u>42</u>	<u>42</u>	<u>2</u>	<u>2</u>

International Association for Community Development (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Staff costs	15,949	15,949	13,764	13,764
Insurance	674	674	788	788
Printing and promotion	3,131	3,131	3,844	3,844
Office costs	1,234	1,234	634	634
Website maintenance	569	569	913	913
Travel and expenses	1,535	1,535	94	94
Professional fees	538	538	4,493	4,493
Bank interest and charges	578	578	392	392
Depreciation	253	253	308	308
Accountancy	1,557	1,557	756	756
Miscellaneous costs	757	757	729	729
	<u>26,775</u>	<u>26,775</u>	<u>26,715</u>	<u>26,715</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2023 £	Total funds 2022 £
Staff costs	15,949	15,949	13,764
Insurance	674	674	788
Printing and promotion	3,131	3,131	3,844
Office costs	1,234	1,234	634
Website maintenance	569	569	913
Travel and expenses	1,535	1,535	94
Professional fees	538	538	4,493
Bank interest and charges	578	578	392
Depreciation	253	253	308
Accountancy	1,557	1,557	756
Miscellaneous costs	757	757	729
	<u>26,775</u>	<u>26,775</u>	<u>26,715</u>

9. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>253</u>	<u>308</u>

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>832</u>	<u>756</u>

International Association for Community Development (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Staff costs

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

	2023	2022
	£	£
Wages and salaries	14,434	12,255
Social security costs	324	377
Employer contributions to pension plans	1,191	1,132
	<u>15,949</u>	<u>13,764</u>

The average head count of employees during the year was 1 (2022: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Admin Staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

The key management personnel comprise of the trustees, who received no remuneration in the year (2022 - £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 2022 and 31 March 2023	<u>1,680</u>
Depreciation	
At 1 April 2022	1,174
Charge for the year	253
At 31 March 2023	<u>1,427</u>
Carrying amount	
At 31 March 2023	<u>253</u>
At 31 March 2022	<u>506</u>

14. Debtors

	2023	2022
	£	£
Prepayments and accrued income	<u>10,177</u>	<u>565</u>

International Association for Community Development (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,632	831
Other creditors	415	415
	<u>2,047</u>	<u>1,246</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 £1,191 (2022: £1,132).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
General funds	88,032	29,786	(26,522)	(15,000)	76,296
Fixed assets fund	506	—	(253)	—	253
Glasgow conference legacy fund	10,734	—	—	—	10,734
WCDC 2021 fund	16,883	—	—	—	16,883
Developing branding & web design	—	—	—	15,000	15,000
	<u>116,155</u>	<u>29,786</u>	<u>(26,775)</u>	<u>—</u>	<u>119,166</u>

	At 1 April 2021	Income	Expenditure	Transfers	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
Developing branding & web design	—	—	—	—	—
	<u>112,403</u>	<u>30,467</u>	<u>(26,715)</u>	<u>—</u>	<u>116,155</u>

International Association for Community Development (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	253	253
Current assets	120,960	120,960
Creditors less than 1 year	(2,047)	(2,047)
Net assets	<u>119,166</u>	<u>119,166</u>
	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>

International Association for Community Development (SCIO)

Management Information

Year ended 31 March 2023

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 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Membership fees & contributions	9,744	8,582
Scottish Government	20,000	20,000
	<u>29,744</u>	<u>28,582</u>
Charitable activities		
Conference income	—	1,883
	<u>—</u>	<u>1,883</u>
Investment income		
Bank interest receivable	42	2
	<u>42</u>	<u>2</u>
Total income	<u>29,786</u>	<u>30,467</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	14,434	12,255
Employer's NIC	324	377
Pension costs	1,191	1,132
Repairs and maintenance	745	2,183
Insurance	674	788
Other establishment	2,107	1,698
General expenses	1,146	314
Other motor/travel costs	1,535	94
Legal and professional fees	538	4,493
Telephone	936	1,196
Depreciation	253	308
Interest on bank loans and overdrafts	578	392
Accountancy	1,557	756
Subscriptions	757	729
	<u>26,775</u>	<u>26,715</u>
Total expenditure	<u>26,775</u>	<u>26,715</u>
Net income	<u>3,011</u>	<u>3,752</u>