

CHARITY REGISTRATION NUMBER: SC036090

International Association for Community Development (SCIO)
Unaudited Financial Statements
31 March 2024

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 2024

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International Association for Community Development (SCIO)

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	International Association for Community Development (SCIO)
Charity registration number	SC036090
Principal office	5 South Charlotte Street Edinburgh EH2 4AN

The trustees

Anna Clarke	
Anastasia Crickley	(Resigned 26 July 2023)
Anthony Ssembatya Kimbowa	
Paul Lachapelle	(Resigned 26 July 2023)
Clare MacGillivray (Treasurer)	
Daniel Muia	
Catherine Wanjohi	
Holly Scheilb	
Michelle Dunscombe	
Denise Bijoux	(Resigned 26 July 2023)
Marlon de Luna Era	
Colin Ross	
Rituu B Nanda	
Sonia Garcha	
Janine Ward	
Abdul Hamidu Abdullahi	
Suet-Lin (Shirley) Hung	
Clara Shanahan	(Appointed 26 July 2023)
Cissy Rock	(Appointed 26 July 2023)
Hunter Philips Goodman	(Appointed 26 July 2023)
Laurie Cook	

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 2024

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 2024

Objectives and activities

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

- (a) 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) Represent to international bodies, government, business and non-governmental organisations the importance of community development.
- (c) Research, publish and disseminate information relating to community development.
- (d) Organise international meetings, conferences, training and exchanges in the field of community development.

Introduction

This report covers the period from 1st April 2023 until 31st March 2024, being the fourth and final year of our 2020 - 2024 Strategic Plan.

During the year we continued to strengthen and develop a detailed programme of events, professional development opportunities, resource development and member engagement. This was led and largely implemented by the Board of Trustees entirely on a voluntary basis, with administrative support from our part-time Administration Officer Jessica Sinclair. A financial grant of £20,000 was provided by the Scottish Government which contributed to core costs and enabled us to lever additional resources in kind from Trustees, members and partner organisations towards delivery of our core priorities. Financial income was further supplemented by funds generated through membership fees.

In 2023 we marked two significant milestones, IACD's 70th year, and the 25th anniversary of the Association's operational base in Scotland. We organised a series of events and activities to highlight both anniversaries, and to recognise the role and contribution of the Scottish Government in supporting IACD and our global membership.

We were delighted, in such a significant year, to return once again to in-person global conferences and express our deepest thanks and appreciation to our Oceania Trustees, members and regional partners who worked with endless energy and enthusiasm to organise the World Community Development Conference in Darwin, Australia in June 2023. We acknowledge, and express our sincerest appreciation, and pay our respects to the Larrakia people, the traditional owners of the Darwin region where WCDC2023 was hosted. We recognise that the Larrakia people have a deep, spiritual connection to the land and appreciated the opportunity to show our respect for the land, people and culture of the Larrakia Nation during the conference.

The Strategic Priorities for 2020-2024

The following report highlights the work undertaken by IACD under the five priority areas set out in the 2020-2024 Strategic Plan.

Strategic Priority 1. Advocate for the discipline, values and methods of community development, championing community participation and empowerment.

In June 2023 we hosted an in person Global CD Educators' Forum at the WCDC in Darwin, Australia on the theme of Decolonising CD Education and training. This was attended by a diverse group of educators from

International Association for Community Development (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

different global regions. This critical dialogue was timely, leading to debate and commitment to continued online discussion.

Through the year we have also hosted 4 Global CD Researchers' Forums, exploring:

- Research on community wealth building
- Community Development research for practice and policy development
- Bringing together diverse stakeholders in CD research for change
- Using research to support community development informed change

These Forums attracted 242 registrations demonstrating strong interest in this area of activity. Recordings are available to view on our YouTube channel: IACD Online Community Development Educators' Forum Meeting 20 January 2023 ([youtube.com](https://www.youtube.com))

This year we continued to promote and disseminate the International Standards for Community Development Practice, launched in May 2018, and now translated in 16 different languages. With support from members we published Croatian and Dutch translations. All translations are available on our website: <https://www.scio.org.uk>

We also produced a Report sharing findings from our survey on how the Standards are used. Following this we set up a working group to plan how we will further promote and disseminate the Standards and support their usage. This has informed development of our new strategic plan for 2024-2029.

We continue to publish our Practice Insights magazine. The first edition of the year focussed on Climate Action and Community Development published in June 2023 followed by Culture and Community Development in March 2024. Both editions featured articles from international contributors from across the global regions.

We continued working with Russell Todd of The Community Development Podcast to produce a podcast on participatory planning and community development with key contributors from Australia and North America. This drew on the International Standards for Community Development and the chapter which featured in our book International Community Development Practice, published in 2021. The podcast series can be accessed here: <https://www.scio.org.uk>

We also published a new book compilation of papers and presentations given by CD practitioners and academics as part of our World Community Development Conference 2021, hosted online in Kenya. The book is edited by Sub-Saharan Africa Trustee and WCDC 2021 Chair Dr Daniel Muia and Dr Rhonda Phillips, series editor for Springer and who was also keynote conference speaker at the Nairobi conference.

Strategic Priority 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 were delighted to connect with international participants for our World Community Development Conference in Darwin, in the Northern Territories of Australia, from the 19th - 22nd June 2023. The conference theme 'From the Edge - Community, Culture and Connection' was a collaborative partnership between the International Association for Community Development, Jeder Institute, the Australian Community Workers Association, Community First Development and Catalyse (New Zealand). The conference planning committee was chaired by Michelle Dunscombe, IACD's Vice-Chair and Regional Trustee for Oceania.

The conference embraced global First Nations communities, incorporating cutting edge inputs, papers, creative installations, and poster presentations on rights-based community development, addressing and engaging locally, nationally, and internationally. Special attention was given to ensuring the diversity of indigenous community voices were represented resulting in over a third of the 300 delegates coming from First Nations communities. The conference provided a unique opportunity for practitioners, community activists and leaders, academics, policy makers, funders, and other stakeholders to share perspectives on current contexts and challenges for community development around the world.

International Association for Community Development (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

The work involved in organising a global conference is immense. Our appreciation goes out to those who undertake this task, but we also recognise the impact of such demands. This year, the IACD Board took the decision to schedule WCDC's every 2-3 years to give time for planning, preparation and promotion. We have published calls for expressions of interest to partner with us to host the next WCDC for 2025/26.

Following the conference a number of optional Practice Exchange opportunities were provided for delegates interested in deepening their understanding of locally based community development practice. These included:

- One-day Arts and Community Development Practice Exchange in and around Darwin
- One-day First Nations Practice Exchange offering the opportunity to learn about local Aboriginal community development practices and initiatives.
- One-day Practice Exchange to the Aboriginal community of Wurrumiyanga on Bathurst Island
- Three-day practice exchange in the Kakadu National Park and around the town/district of Katherine.

Approximately 50-60 people took part in each of the one-day visits and about 20 in the 3 day practice exchange which offered this international group of practitioners time together to immerse themselves in the landscape, nature, wildlife, traditions and practices of local community development initiatives, whilst also fostering links and connections with each other.

Between April 23 - March 24, we gained 154 new members and over the 2023 calendar year we gained 188 new members, so we exceeded our target of gaining 70 new members in our 70th year. Overall though our numbers remain fairly static. Reasons for this include economic and political instability in certain global regions and students members not renewing on completion of their studies. These are matters we will consider as part of a new membership strategy alongside a greater focus on organisational membership.

With over 20,000 visitors each year, we are pleased with levels of engagement with our website but felt that we wanted to completely refresh and extend its interactive capability. This year we commissioned BAK - graphic and web designers - to design a new logo and branding and a new website, enhancing engagement for members and visitors. This work is nearing completion, and we hope to make the transition to the new website in the summer.

We have 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.

We continue to strengthen our social media presence:

- Subscribers to our YouTube Channel have risen from 175 to 245.
- Followers to our Facebook page have grown from 9490 at the end of March 2023 to 10,116." Our followers on Twitter grew from 1463 to 1500 followers.
- The number of people following our Instagram account grew from 219 to 238." Our re-activated LinkedIn account is now being used frequently to post news and events and has grown from 1859 followers to 2276 followers.

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

This year, 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 connections made with a number of First Nations organisations.

During the year we held 18 on-line regional members meetings, networking events and webinars attracting over 950 registrations across our global membership. These have included topics such as: " Discourses on Deliberative Democracy " Accountability Mechanisms in community Development" Community Development across Europe: Making links and Strengthening Connections

International Association for Community Development (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

- Community Development Approaches to address Extremism and the rise of the far-right" Participation and Inclusion in Community Development
- Managing Desired Change in Community Development Practice: Imperatives and Strategies" Community Based Inclusive Development: the concept, challenges and opportunities" Harnessing the power of self-identity under the ABCD approach for Sustainable Livelihoods" International Protections and Community Development practice with Migrants, Refugees and Asylum Seekers." Community Development and the place of Refugees and Displaced Populations" Scorecards: Evidence of Inclusive Community Development
- Empowering Children with Special Needs through inclusive Community Development" Professionalising Community Development
- On Love and Power in Community Development
- Networking Community Development Practitioners across SE Asia
- Open Global and Regional Discussion Forums

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.

Strategic Priority 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 now has five registered representatives with the UN who continue to highlight the value and influence of community development with relevant UN agencies and fora.

Anastasia Crickley is a former Vice-Chair of IACD and also Chair of the international Minority Rights Group as well as having held various roles within UN fora. In these roles, she has continued to stress the importance of community development globally for women and girls, and migrants and minority groups whatever their status, in various UN fora. Tony Ssemabatya one of our IACD Trustees for Sub-Saharan Africa is also one of our UN Representatives who attends the High-Level Political Forum in New York.

This year, we secured passes for Anastasia and Tony, along with Anna Clarke IACD Chair and Holly Schieb IACD Secretary to attend the 16th UN Forum on Minority Issues from Nov 30/Dec 1, 2023. The themes addressed in this year's Forum - Minorities and Cohesive Societies: Equality, Social Inclusion, and Socio-economic Participation, have direct relevance for community development practice globally and at national and local levels. It is clear that the issues presented and examined during the Forum are indicative of the experiences of many minority groups around the world in every global region and these are critical issues for community development. As part of our new strategy we intend to strengthen our connection more directly with civil society organisations working to promote equality, social inclusion and participation for communities often forcibly distanced from these.

Routinely 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 through our bi-monthly e-bulletin.

Strategic Priority 5. Ensure the sustainability of IACD as a well-governed, effective, professional organization²

Following a recruitment process in May and June 2023, we welcomed four new Trustees, from North America, Oceania and Europe. We provided one session for Trustees on roles and responsibilities and good governance of a Scottish Charitable Incorporated Organisation in accordance with the Office of the Scottish Charity Regulator guidelines.

We held four Board meetings through the year, one Trustee retreat session and five Executive Committee meetings as well as Sub-committee meetings on Publications and Professional Development, Membership,

International Association for Community Development (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Communications and Marketing, and International and National Relations. We manage and monitor our work on a monthly basis through an annual Operational Plan, which is reviewed at Executive and Board meetings.

We held our virtual Annual General Meeting on 26th July 2023 and published our Annual Report. Attracting 114 registrations, we used the opportunity of having members together to initiate engagement around the themes and issues that matter for community development to inform our new 5 year Strategy for 2024-2029. The feedback helped to inform our wider engagement with members through a membership survey which we launched towards the end of 2023, to which about 23% of our membership responded. The data has been analysed and reviewed by Trustees and a small working group was established to bring forward the new draft strategy which will come into effect in July 2024.

Having taken the time to mark important anniversaries during 2023, our decision to develop a new logo and branding and a new website reflected our intention to focus on strengthening the organisation and its work in promoting and advocating for community development globally, into the future. Through the Autumn of 2023 we facilitated 3 workshops with Trustees to generate and refine ideas about what we want for our new look and for the website. We also consulted with our membership to reach final agreement on the chosen design option. We wanted our new look to represent values of inclusion, diversity, and connection to each other and to our planet. We continue with introducing the new logo and branding into our work and activities.

We continue to maintain strong financial management and reporting procedures and continue to work with WorkNest HR to review and update our policies and procedures on a rolling basis. This year we also contracted Stripe to provide budget and bookkeeping services and produce quarterly financial reports for the Board.

Management of our part-time Administrative Officer is a key area of our governance practice. We seek to ensure that we operate fully in accordance with The Scottish Governance Code For The Third Sector, fulfilling all legal requirements and obligations as an employer. In the year 2023/24, the Chair of IACD, who also fulfils the role of line manager, held 3 quarterly support and supervision sessions and one annual review and target setting meeting with our Administrative Officer. Weekly contact helps to ensure work progresses smoothly according to plan and the Administrative Officer is supported.

Concluding Remarks

Marking IACD's 70th anniversary demonstrated the association's longevity. More importantly though is what IACD's continued existence points to - for the purpose and contribution of community development globally and the role of those who practice it, as workers, managers, educators, funders and programme planners has never been more critical.

Globally, regionally and locally we continue to see significant hardship for people and communities with ever growing political unrest and conflict, rising poverty and disadvantage and the increase in extremist views targeting minorities, those who are marginalised and those seeking refuge. These are the contexts and issues where community development has a critical role to play, working in solidarity with those who experience the issues most acutely, and to support collective action for positive change.

At an international level there is continued and growing need to bring practitioners together, to support and enable knowledge exchange and networking of practitioners at international and regional levels, and to support and enhance professional practice and development. This is IACD's purpose. We will continue to advocate for community development and support that through connecting community development practitioners globally.

The 25 years based in Scotland have strengthened IACD, particularly as a result of ongoing financial support from the Scottish Government for over a decade. That support is valued and appreciated, for it enables us to lever additional and significant resources in kind from Trustees, members and partner organisations to focus on delivery of our core priorities. It also demonstrates the extent to which the Scottish Government values community development and its recognition of the importance of community development internationally.

Alongside the marking of milestones this year, we have been planning our future priorities. Looking back has value, more so when it supports learning and reflection to inform future direction and action. That is where

International Association for Community Development (SCIO)

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

IACD is now, moving forward. As we progress towards finalising our next five year plan, we aim to ensure our core purpose is not just a statement of being, but the beating heart of what we are, what we do and why we do it.

Financial review

At the end of the financial year the carry forward funds were £100,027, of which £96,827 were general reserves, and £3,200 designated for the final work on developing the website and branding.

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.

The trustees' annual report was approved on 13 June 2024 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 2024

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 2024.

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.

Signed by:

Karen Henderson

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Karen Henderson CA
Independent Examiner

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

13 June 2024

International Association for Community Development (SCIO)

Statement of Financial Activities

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	26,913	18,000	44,913	29,744
Investment income	5	213	—	213	42
Total income		<u>27,126</u>	<u>18,000</u>	<u>45,126</u>	<u>29,786</u>
Expenditure					
Expenditure on charitable activities	6,7	46,265	18,000	64,265	26,775
Total expenditure		<u>46,265</u>	<u>18,000</u>	<u>64,265</u>	<u>26,775</u>
Net (expenditure)/income and net movement in funds		<u>(19,139)</u>	<u>—</u>	<u>(19,139)</u>	<u>3,011</u>
Reconciliation of funds					
Total funds brought forward		119,166	—	119,166	116,155
Total funds carried forward		<u>100,027</u>	<u>—</u>	<u>100,027</u>	<u>119,166</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 12 to 20 form part of these financial statements.

International Association for Community Development (SCIO)

Statement of Financial Position

31 March 2024

	Note	2024		2023
		£	£	£
Fixed assets				
Tangible fixed assets	12		–	253
Current assets				
Debtors	13	19,750		10,177
Cash at bank and in hand		84,054		110,783
		<u>103,804</u>		<u>120,960</u>
Creditors: amounts falling due within one year	14	<u>3,777</u>		<u>2,047</u>
Net current assets			100,027	118,913
Total assets less current liabilities			<u>100,027</u>	<u>119,166</u>
Net assets			<u>100,027</u>	<u>119,166</u>
Funds of the charity				
Unrestricted funds			100,027	119,166
Total charity funds	16		<u>100,027</u>	<u>119,166</u>

These financial statements were approved by the board of trustees and authorised for issue on 13 June 2024, and are signed on behalf of the board by:

DocuSigned by:

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Clare MacGillivray (Treasurer)
Trustee

The notes on pages 12 to 20 form part of these financial statements.

International Association for Community Development (SCIO)

Notes to the Financial Statements

Year ended 31 March 2024

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 2024

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 2024

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 2024

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 £	Restricted Funds £	Total Funds 2024 £
Donations			
Membership fees & contributions	6,913	–	6,913
Grants			
Scottish Government	20,000	–	20,000
Jeder Institute	–	18,000	18,000
	<u>26,913</u>	<u>18,000</u>	<u>44,913</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Membership fees & contributions	9,744	–	9,744
Grants			
Scottish Government	20,000	–	20,000
Jeder Institute	–	–	–
	<u>29,744</u>	<u>–</u>	<u>29,744</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>213</u>	<u>213</u>	<u>42</u>	<u>42</u>

International Association for Community Development (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Staff costs	14,438	—	14,438
Insurance	116	—	116
Printing and promotion	4,607	—	4,607
Office costs	1,398	—	1,398
Website maintenance	407	—	407
Travel and expenses	468	18,000	18,468
Professional fees	20,879	—	20,879
Bank interest and charges	502	—	502
Depreciation	253	—	253
Accountancy	2,175	—	2,175
Miscellaneous costs	1,022	—	1,022
	<u>46,265</u>	<u>18,000</u>	<u>64,265</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Staff costs	15,949	—	15,949
Insurance	674	—	674
Printing and promotion	3,131	—	3,131
Office costs	1,234	—	1,234
Website maintenance	569	—	569
Travel and expenses	1,535	—	1,535
Professional fees	538	—	538
Bank interest and charges	578	—	578
Depreciation	253	—	253
Accountancy	1,557	—	1,557
Miscellaneous costs	757	—	757
	<u>26,775</u>	<u>—</u>	<u>26,775</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total funds 2023 £
Staff costs	14,438	14,438	15,949
Insurance	116	116	674
Printing and promotion	4,607	4,607	3,131
Office costs	1,398	1,398	1,234
Website maintenance	407	407	569

International Association for Community Development (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

Travel and expenses	18,468	18,468	1,535
Professional fees	20,879	20,879	538
Bank interest and charges	502	502	578
Depreciation	253	253	253
Accountancy	2,175	2,175	1,557
Miscellaneous costs	1,022	1,022	757
	<u>64,265</u>	<u>64,265</u>	<u>26,775</u>

8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>253</u>	<u>253</u>

9. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>915</u>	<u>832</u>

10. Staff costs

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

	2024	2023
	£	£
Wages and salaries	13,038	14,434
Social security costs	—	324
Employer contributions to pension plans	1,400	1,191
	<u>14,438</u>	<u>15,949</u>

The average head count of employees during the year was 1 (2023: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Admin Staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. 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.

International Association for Community Development (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2023	1,680
Disposals	(788)
At 31 March 2024	<u>892</u>
Depreciation	
At 1 April 2023	1,427
Charge for the year	253
Disposals	(788)
At 31 March 2024	<u>892</u>
Carrying amount	
At 31 March 2024	<u>–</u>
At 31 March 2023	<u>253</u>

13. Debtors

	2024 £	2023 £
Trade debtors	18,000	–
Prepayments and accrued income	1,750	10,177
	<u>19,750</u>	<u>10,177</u>

14. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,462	–
Accruals and deferred income	1,215	1,632
Other creditors	100	415
	<u>3,777</u>	<u>2,047</u>

15. 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 £1,400 (2023: £1,191).

International Association for Community Development (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 Mar 2024 £
General funds	76,296	27,126	(34,212)	27,617	96,827
Fixed assets fund	253	–	(253)	–	–
Glasgow conference legacy fund	10,734	–	–	(10,734)	–
WCDC 2021 fund	16,883	–	–	(16,883)	–
Developing branding & web design	15,000	–	(11,800)	–	3,200
	<u>119,166</u>	<u>27,126</u>	<u>(46,265)</u>	<u>–</u>	<u>100,027</u>

	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>

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 Mar 2024 £
Conference 2023	–	18,000	(18,000)	–	–

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 Mar 2023 £
Conference 2023	–	–	–	–	–

International Association for Community Development (SCIO)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	—	—
Current assets	103,804	103,804
Creditors less than 1 year	(3,777)	(3,777)
Net assets	100,027	100,027

	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	119,166	119,166

International Association for Community Development (SCIO)

Management Information

Year ended 31 March 2024

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 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Membership fees & contributions	6,913	9,744
Scottish Government	20,000	20,000
Jeder Institute	18,000	—
	<u>44,913</u>	<u>29,744</u>
Investment income		
Bank interest receivable	213	42
	<u>213</u>	<u>42</u>
Total income	<u>45,126</u>	<u>29,786</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	13,038	14,434
Employer's NIC	—	324
Pension costs	1,400	1,191
Repairs and maintenance	1,795	745
Insurance	116	674
Other establishment	2,364	2,107
Motor vehicle expenses	1,633	1,146
Other motor/travel costs	18,468	1,535
Legal and professional fees	20,879	538
Telephone	620	936
Depreciation	253	253
Interest on bank loans and overdrafts	502	578
Accountancy	2,175	1,557
Subscriptions	1,022	757
	<u>64,265</u>	<u>26,775</u>
Total expenditure	<u>64,265</u>	<u>26,775</u>
Net (expenditure)/income	<u>(19,139)</u>	<u>3,011</u>