

**CHARITY REGISTRATION NUMBER: SC036090**

**International Association for Community Development (SCIO)**  
**Unaudited Financial Statements**  
**31 March 2025**

**BK PLUS LIMITED**  
Chartered Certified Accountants  
Stannergate House  
41 Dundee Road West  
Broughty Ferry  
Dundee  
DD5 1NB

**International Association for Community Development (SCIO)**

**Financial Statements**

**Year ended 31 March 2025**

---

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the Trustees	<b>12</b>
Statement of financial activities	<b>13</b>
Statement of financial position	<b>14</b>
Notes to the financial statements	<b>15</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>23</b>

---

**International Association for Community Development (SCIO)**

**Trustees' Annual Report**

**Year ended 31 March 2025**

---

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

**Reference and administrative details**

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

**The Trustees**

Anna Clarke	(Resigned 31 July 2025)
Anthony Ssembatya Kimbowa	(Resigned 1 September 2024)
Clare MacGillivray (Treasurer)	(Resigned 1 September 2024)
Daniel Muia	
Catherine Wanjohi	(Resigned 1 September 2024)
Holly Scheib	
Michelle Dunscombe	
Marlon de Luna Era	
Colin Ross	(Resigned 1 September 2024)
Rituu B Nanda	(Resigned 1 March 2025)
Sonia Garcha	
Janine Ward	
Abdul Hamidu Abdullahi	
Suet-Lin (Shirley) Hung	
Ciara Shanahan	
Cissy Rock	
Hunter Philips Goodman	
Laurie Cook	
Dawn Brown (Treasurer)	(Appointed 1 September 2024)
Jean McEwan-Short	(Appointed 1 September 2024)
Sinead Gormally	(Appointed 1 September 2024)
Orlando Bustamante	(Appointed 1 September 2024)
Sara Shakilla Binti Mohd Salim	(Appointed 1 September 2024)
Beata Dreksler	(Appointed 1 September 2024)

<b>Independent examiner</b>	Karen Henderson CA Stannergate House 41 Dundee Road West Broughty Ferry Dundee DD5 1NB
-----------------------------	---

# **International Association for Community Development (SCIO)**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2025**

---

### **Structure, governance and management**

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

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

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

# International Association for Community Development (SCIO)

## Trustees' Annual Report *(continued)*

**Year ended 31 March 2025**

---

### 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 details the activities of the International Association for Community Development (IACD) during the period of 1st April 2024 to 31st March 2025, marking the inaugural year of our new 2024-2029 Strategic Plan.

Throughout this first year, IACD strategically enhanced its diverse programme encompassing events, professional development, resource creation, and vital member engagement. This significant work was delivered with commitment of our voluntary Board of Trustees, supported by the essential administrative efforts of our part-time Administration Officer. A £20,000 grant from the Scottish Government provided invaluable support towards our core operational costs, enabling us to leverage substantial in-kind contributions from our Trustees, members, and partner organisations, underpinning our capacity to deliver on key priorities. Our financial sustainability was further strengthened by the vital income generated through membership fees.

Building on the significant milestones of 2023, which celebrated our 70th anniversary and 25 years of operational presence in Scotland, 2024 saw IACD strategically focus on internal strengthening in both operational efficiency and governance. A key investment during this period was the development of a fresh new branding and a dynamic website, both successfully launched at our Annual General Meeting (AGM) in September 2024. This event also marked the launch of our new five-year Strategic Plan, meaningfully shaped by input from our global membership.

Against a backdrop of escalating global, regional, and local challenges - including increasing political instability and conflict, rising poverty and disadvantage, and the concerning growth of extremist ideologies targeting minority communities - the role of Community Development has never been more critical. IACD stands in solidarity with those most affected, championing collective action to foster meaningful and lasting positive change.

On an international level, the imperative to connect practitioners, facilitate vital knowledge exchange and networking, and elevate professional practice and development remains paramount. This is the very essence of IACD's purpose. We remain steadfast in our commitment to advocating for Community Development and to fostering a vibrant global network of Community Development practitioners.

### The Strategic Priorities for 2024-2029

The following report highlights the work undertaken by IACD under the five priority areas set out in the 2024-2029 Strategic Plan.

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

---

# International Association for Community Development (SCIO)

## Trustees' Annual Report *(continued)*

**Year ended 31 March 2025**

---

We have committed within our new Strategic Plan to demonstrate solidarity by amplifying the voices of marginalised communities to support social justice, diversity and inclusion. As a new strategic area of activity we are engaging with members and Community Development practitioners on what this should meaningfully look like, and how we embed this commitment across the work of our organisation. This year we have ensured articles within our Practice Insights edition on Community Development and Human Rights include the voices of marginalised communities and have had discussions with one community to develop a bespoke workshop to support them directly to engage with UN on issues affecting their community.

We continue to promote Community Development internationally at the UN and on a case by case basis at other global multilateral fora, through our registered representatives and through other activities. Tony Ssembatya is a member of IACD's International Relations Committee and former Trustee for Sub-Saharan Africa and one of our UN Representatives who regularly attends the High-Level Political Forum in New York. In September 2024, Tony attended the UN Summit of the Future in New York, representing IACD. The Summit brought together over 4,000 individuals from Heads of State and Government, observers, intergovernmental organizations, UN System, civil society, and non-governmental organizations. During the Summit world leaders adopted a Pact for the Future that covers a broad range of issues including peace and security, sustainable development, climate change, digital cooperation, human rights, gender, youth and future generations, and the transformation of global governance. In a broader push to increase the engagement of diverse actors, the formal Summit was preceded by the Action Days from 20-21 September, which attracted more than 7,000 individuals representing all segments of society. Tony's report is available on our website.

Anastasia Crickley is a member of IACD's International Relations Committee (and former Trustee for Europe) and current Chair of Minority Rights Group International as well as having held various roles within UN fora. In November 2024, she Co-Chaired the UN Forum On Minority Issues, Seventeenth Session, "Minority Representation And Self-Representation In Public Spaces And Discourses" at the Palais Des Nations, Geneva. In her opening remarks she once again stressed the importance of Community Development noting that progress can be achieved through practical actions grounded in human rights principles. She stressed the importance of intersectionality, especially regarding women, and that access, participation, and representation must lead to targeted outcomes, enduring policies, and explicit inclusion of minority rights. She added that achieving these demands political will at all levels, including within the UN and that a holistic approach is essential, involving minorities at all levels in decision-making processes, supported by effective Community Development, clear targets, and timelines. Recordings and reports of proceedings are available.

It is clear that the issues presented and examined during both of these events are critical for communities around the world and for Community Development practice. 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 to the UN Civil Society Unit on our website and share details of forthcoming events to all members through our monthly e-bulletin. In February 2025 we submitted a response to the United Nations Global Consultation on Social Development launched by the UN Research Institute for Social Development (UNRISD) to collect perspectives and suggestions as key inputs for shaping the outcomes of the second World Summit for Social Development scheduled to take place in Qatar from 4-6 November 2025. This Summit is intended to address ongoing social challenges and renew commitments made in the 1995 Copenhagen Declaration on Social Development and Programme of Action. Drawing on feedback from our own membership, we highlighted Inequality, Discrimination and Climate Change as the key issues and concerns globally for communities and Community Development practitioners. We called upon Heads of States to Adopt and Resource Community Development in policy and practice, Protect Human Rights, and Advocate for Climate Justice. We will continue to share information and opportunities for engagement in the second WSSD with our members, to support the diversity of voices reflected in Summit planning and decision-making processes.

---

# International Association for Community Development (SCIO)

## Trustees' Annual Report *(continued)*

**Year ended 31 March 2025**

---

During the year we also published statements to mark;

- International Women's Day 2025 endorsing the United Nations call to action, "For ALL Women and Girls: Rights. Equality. Empowerment," for a feminist future where all women and girls, especially future generations, have equal rights and opportunities.

- International Day Against Racism 2025 and the 60th anniversary of the UN's adoption of the International Convention on the Elimination of All Forms of Racial Discrimination (ICERD), standing in solidarity with marginalised and minoritised communities worldwide facing racism, discrimination, and oppression.

Through the year we have hosted 5 Global Forums for Community Development Researchers and Educators, exploring:

- Let's get loud! Including the rural youth perspective in sustainable development and academic research - with Margarita Fontecha, University of Guelph, Canada

- Trust and Decolonising Research - Firoze Alam, University of Guelph, Canada

- A Dilemmas Café exploring ethical challenges for research in and with communities - Sarah Banks, Duress University, England

- Climate change, Community Development and collective action, for a hopeful future for all - with Dr Heel Kettleborough, Manchester Metropolitan University

- What Is Happening In The World Today? What are the implications for Community Development Practice, and for its Teaching? - Discussing global challenges with Community Development Educators

These Forums attracted 256 registrations demonstrating strong interest in this area of activity. Recordings are available to view on our YouTube channel.

This year we continued to promote and disseminate the International Standards for Community Development Practice, launched in May 2018, and now translated in 17 different languages: Afrikaans, English, Kiswahili, Spanish, Armenian, French, Malay, Ukrainian, Belarusian, Georgian, Portuguese, Chinese, Kazakh, Russian, Croatian, Hindi, and Dutch. With support from Trustees and members from India and South Africa we were able to publish the Hindi and Afrikaans translations this year. All translations are available on our website.

We also delivered 2 webinars (across different time zones) to promote and raise awareness of Working with International Standards to Strengthen Community Development Practice. These attracted strong interest with 84 registrations. Recordings are available to view on our YouTube channel.

We continued working with Russell Todd of The Community Development Podcast to produce 2 podcasts this year both of which further support and promote awareness and understanding of the International Standards for Community Development. The first of these focussed on Putting Ethics and Values into Community Development Practice and draws on the chapter of the same title which featured in our book International Community Development Practice, published in 2021. The second podcast provides an overall Introduction to the International Standards for Community Development and complements the webinars that we have also been delivering. The podcast series can be accessed on SoundCloud.

**Strategic Priority 2. Support and collaborate with members and the field, by promoting to promote networking practice exchange, and professional development opportunities.**

We continue to provide a range of on-line member services to support networking, information and knowledge

---

# International Association for Community Development (SCIO)

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2025

---

exchange with and between our members. Between April 24 - March 25, we gained 179 new members. Overall membership remain fairly stable and at the end of March 2025 was 563.

During the year we worked with graphic and web design company BAK to create new branding and a new website for IACD to enhance engagement with members and visitors which we launched at our AGM in September 2024. Our next steps are to create an online members portal to facilitate communication and information sharing between members and enhance membership benefits.

We continue to produce our monthly e-bulletin using Mailer lite for professional looking communications and continue to strengthen our social media presence:

- Subscribers to our YouTube Channel have risen from 245 to 339.
- Followers to our Facebook page have grown from 10,116 at the end of March 2024 to 10,171.
- The number of people following our Instagram account grew from 238 to 244.
- Followers on our LinkedIn account have grown from 2276 followers to 2611 followers.

At our Board meeting in March 2025 we took the decision to leave X and deactivate our account. This decision reflects our commitment to promoting respectful dialogue and combating the spread of hate speech and misinformation. Recent developments on X have led us to conclude that it does not align with our values or provide a healthy space for constructive engagement.

We continue to publish our Practice Insights magazine and worked on 2 editions this year. The first of these focussed on Community Development and Human Rights with contributions exploring issues and practice from 10 countries worldwide, including 2 articles from Scotland. The second edition featured papers and reflections from the World Community Development Conference 2023 which took place in Darwin, Australia and focussed on the theme 'From the Edge - Community, Culture and Connection.'

This year, through the sustained efforts of our regional Trustees and active members, we have strengthened relationships with a number of national organisations through meetings and discussions on collaborative opportunities including the International Federation of Settlement Associations, The Foundation for Social Welfare Services in Malta, The CLD Standards Council Scotland, the Scottish Centre for Community Development, People Powered and the National Association of Community Development Extension Professionals (NACDEP) in the US with whom one of our Trustees has negotiated a mutually beneficial relationship and a new liaison role on the NACDEP Board.

Trustees also participated in and spoke at a number of conference and events through the year promoting IACD and its work as well as contributing critically on the thematic topic issues each event was considering. Such inputs always acknowledge that we are operationally based in Scotland and receive grant support from the Scottish Government. These events included:

- The NACDEP annual conference in Houston, TX, in June 2024, with Trustees Hunter Phillips Goodman and Holly Scheib, together with colleague Sreedhar Upendram (University of Tennessee Extension), presenting a poster session and workshop on the strengths of IACD.
  - The Connecting Communities Conference hosted by the Local Community Services Association (LCSA) in Sydney, Australia in August 2024, for members and the community sector of New South Wales focussing on the social infrastructure networks and Community Development values, Trustee Michelle Dunscombe delivered a masterclass session on the International Community Development Standards.
  - The Community Development Alliance Scotland (CDAS) Annual Conference in Stirling, in September 2024
-



# International Association for Community Development (SCIO)

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2025

---

on the theme of What Works in Community Development, attended by Trustees Anna Clarke, Ciara Shanahan and Dawn Brown, staff member Jessica Sinclair and former IACD Trustees also.

- In October 2024, the All-Ireland Endorsement Body for Community Work Education and Training (AIEB) hosted an All-Ireland Symposium for Community Development practitioners, educators and policy makers during which IACD's work was promoted by Trustee Anna Clarke and information shared. Long standing IACD member Dr Peter Westoby from Australia was also the key-note speaker at the Symposium, also strengthening international connections and knowledge exchange.

- Between February and March 2025, Sub-Saharan Africa Trustee Janine Ward, co-facilitated a 6 week African-based, online ABCD training programme in partnership with the ABCD Institute.

- In March 2025 Clare MacGillivray (IACD International Committee member, Director of Scottish NGO Making Rights Real, and former IACD Trustee) attended and presented at the Challenges and the Future of Minority and Indigenous Rights Protection Conference, University of Stirling along with members of the Nacken (Scottish Gypsy Traveller Community) who presented about the Gypsy Travellers' campaign for an apology for the 'Tinker Experiments'. Clare provided information to global delegates on IACD, and the use of a rights based approach to Community Development, promoting the recent Practice Insights Human Rights edition, which features two examples of Scottish practice.

We continue to support networking, knowledge exchange and collaboration with members and those with an interest in Community Development through hosting our on-line regional members meetings, networking events and webinars attracting 1072 registrations across our global membership. Throughout the year we hosted 18 webinars on topics such as:

1. How shifting political landscapes are impacting recognition and support for Community Development in government strategy/policy across Europe, 21st March 2025
  2. Community Development and Housing Rights, 12th March 2025
  3. Promoting Gender Equality at Community Level. Experiences of Using the Gender Model Family (GMF), 12th February 2025.
  4. Care Is A Societal Issue - An Alternative Narrative To "Selfish Capitalism", 8th January 2025
  5. Open Forum, Review & Reflection: The future of Community Development in Africa, 11th December 2024
  6. Community Development and young people: Experiences of sexual health and rights in Kenya and Ghana, 13th November 2024
  7. Asset Based Community Development. "A Community is a group of people who agree to grow together," 9th October 2024
  8. Community Entry: Key Principles, Challenges and Opportunities, 11th September 2024
  9. The nexus between Community Development theory and community empowerment, 14th August 2024
  10. Raw Discourse Session: Queering Community Development, 26th July 2024
  11. Change through Culture Approach for Community Development, 10th July 2024
  12. Amplifying the role of Community Development across Oceania, 28th June 2024
-

# International Association for Community Development (SCIO)

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2025

---

13. Members Meeting (hosted by North America & Caribbean Islands Region) with speakers from iMove, a therapeutic arts-based organization producing media arts in Nova Scotia (Canada), 24th June 2024

14. The Power of the Green Light - you don't know what you need until you know what you've got, 12th June 2024

15. Raw Discourse Session: Decolonising Community Development, 24 May 2024

16. Community Wealth Building, with input from Neil McInroy, Global Lead for Community Wealth Building at The Democracy Collaborative, 8th May 2024

17. Members Meeting, (hosted by Oceania region) 26 April 2024

18. Artificial Intelligence - implications for Community Development, 10th April 2024

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.

The final area of activity under this Strategic Priority is our focus on collaborating to organise professional development and practice exchange opportunities. The workload involved in organising international conferences and practice exchanges is considerable, and for this reason the IACD Board took the decision in 2024 to schedule these every 2-3 years. During 2024/25 we have been actively working to explore options for practice exchanges and for the hosting of the next World Community Development Conference and discussing proposals with potential partner organisations. These have successfully resulted in the Board approving proposals for the next WCDC to be hosted in Glasgow, Scotland in June/July 2026, which will be immediately followed by optional practice exchange opportunities. The Board also approved in principle a proposed future Practice Exchange to India, which will be explored further in the coming year.

### **Strategic Priority 3. Ensure the sustainability of IACD as a well-governed, effective, professional organization.**

Our final strategic priority is focused on ensuring that IACD is well-run with active and informed Board members, and in accordance with our purpose, vision and values. Key to this has been the development of a new 5 Strategic Plan which we launched at our AGM in September 2024. This together with our one-year operational work plans ensure that we remain focused on our twin priorities of promoting the discipline and practice of Community Development internationally and supporting a global membership of of Community Development practitioners and others with specific and allied interest in Community Development.

As an international Board of 20 members, we usually have vacancies for new Trustees arising each year and 2024 was no exception. Following a recruitment process between May and July 2024, we welcomed six new Trustees, from South America, the Middle East and North Africa, South East Asia 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 also adopted a new set of Board of Trustees Guidelines, clearly setting out what Trustees need to know to take on the role.

Through the year the Board direct and oversee progress and performance of the organisation and ensure it is operating in accordance with good governance practices.

We held five Board meetings through the year, as well meetings of the Executive Committee and Sub-committees on Publications and Professional Development, Membership, Communications and Marketing, and International and National Relations which manage operational delivery of our annual work plan. In March

---

# International Association for Community Development (SCIO)

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2025

---

2025, the Board approved 2 key proposals to support membership growth and strategic growth and sustainability of the organisation which will be taken forward during the 2025/26 financial year.

We held our virtual Annual General Meeting on 5th September 2024 at which we published our Annual Report and new 5 year Strategic Plan for 2024-2029 and launched our new branding and website.

We continue to maintain strong financial management and reporting procedures and continue to work with Stripe which provides budget and bookkeeping services and quarterly financial reports for the Board and BK Plus our accountants.

Management of IACD staff is a key area of our governance practice ensuring that we create an inclusive, respectful and supportive work environment, conducive to employee well-being as well as productivity. This includes providing opportunities for growth and development and promoting work-life balance. We work with our HR partner WorkNest Law to review and update our HR policies and procedures and employee handbook on a rolling basis to ensure that we operate fully in accordance with all legal requirements and obligations as an employer.

### Concluding Remarks

The global landscape remains fraught with significant challenges: escalating political unrest and conflict, deepening poverty and disadvantage, and a disturbing rise in extremist views targeting marginalised communities and those seeking refuge. In these very contexts, as this report clearly demonstrates through our active engagement at the UN and our solidarity statements on International Women's Day and the International Day Against Racism, the values and practices of Community Development are not merely relevant, but vital. Our role is to stand in solidarity with those most acutely affected, advocating collective action as the catalyst for meaningful and sustainable positive change, as evidenced by our work to amplify marginalised voices and support their engagement with international bodies.

On an international level, the imperative to foster connection, facilitate knowledge exchange, and elevate professional standards among Community Development practitioners at both global and regional levels continues to grow. This fundamental need remains the driving force behind IACD's mission. Throughout 2024/25, we actively supported this through our series of webinars attracting interest from over 1000 people, five Global Forums for Researchers and Educators with over 250 registrations, and the ongoing dissemination of the International Standards for Community Development Practice, now available in 17 languages thanks to member support. Our collaboration with The Community Development Podcast further extended the reach of these vital standards.

Our established presence in Scotland for over 25 years continues to be a source of strength for IACD, underpinned by the consistent and much-valued financial support from the Scottish Government. This underscores the Scottish Government's recognition of Community Development and its crucial role on the international stage and enables us focus on delivering our core priorities through leveraging substantial additional in-kind resources from Trustees and membership. This year also saw us strengthen cooperative relationships with several national organisations and actively participate in key conferences globally, further amplifying our reach and impact.

In today's rapidly evolving and often turbulent world, the need for effective Community Development is greater than ever before. Consequently, IACD must also evolve, moving forward with clear intention and resolute purpose, as outlined in our newly launched 2024-2029 Strategic Plan. With the continued support of the Scottish Government, coupled with the commitment of our Board of Trustees and our growing membership, we are confident in our ability to play a pivotal role in ensuring that the Community Development discipline and its dedicated workforce worldwide are robust, interconnected, and well-equipped to address the complex and emerging challenges faced by communities everywhere. Our plans to host the World Community Development Conference in Glasgow in June/July 2026 demonstrate our proactive approach to fostering this global connectivity and professional development in the years to come.

---

# International Association for Community Development (SCIO)

## Trustees' Annual Report *(continued)*

**Year ended 31 March 2025**

---

### Financial review

At the end of the financial year the carry forward funds were £84,020, of which £80,820 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.

# **International Association for Community Development (SCIO)**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2025**

---

The Trustees' annual report was approved on 25 September 2025 and signed on behalf of the board of Trustees by:

Signed by:  
  
0A30BBC261594CA...

Dawn Brown (Treasurer)  
Trustee

# International Association for Community Development (SCIO)

## Independent Examiner's Report to the Trustees

**Year ended 31 March 2025**

---

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 2025.

### 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:  
  
 C11E04EE66D4F8...

Karen Henderson CA  
 Independent Examiner

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

25 September 2025

---

# International Association for Community Development (SCIO)

## Statement of Financial Activities

Year ended 31 March 2025

		2025		2024
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
<b>Income and endowments</b>				
Donations and legacies	<b>4</b>	27,090	27,090	44,913
Investment income	<b>5</b>	208	208	213
<b>Total income</b>		<u>27,298</u>	<u>27,298</u>	<u>45,126</u>
<b>Expenditure</b>				
Expenditure on charitable activities	<b>6,7</b>	<u>36,353</u>	<u>36,352</u>	<u>64,265</u>
<b>Total expenditure</b>		<u>36,353</u>	<u>36,352</u>	<u>64,265</u>
<b>Net expenditure and net movement in funds</b>		<u>(9,055)</u>	<u>(9,054)</u>	<u>(19,139)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>100,027</u>	<u>100,027</u>	<u>119,166</u>
<b>Total funds carried forward</b>		<u>90,972</u>	<u>90,972</u>	<u>100,027</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 15 to 22 form part of these financial statements.

International Association for Community Development (SCIO)

Statement of Financial Position

31 March 2025

		2025		2024
	Note	£	£	£
<b>Current assets</b>				
Debtors	13	1,790		19,750
Cash at bank and in hand		92,993		84,054
		94,783		103,804
<b>Creditors: amounts falling due within one year</b>	14	3,810		3,777
<b>Net current assets</b>			90,973	100,027
<b>Total assets less current liabilities</b>			90,973	100,027
<b>Net assets</b>			90,973	100,027
<b>Funds of the charity</b>				
Unrestricted funds			90,972	100,027
<b>Total charity funds</b>	16		90,972	100,027

These financial statements were approved by the board of Trustees and authorised for issue on 25 September 2025, and are signed on behalf of the board by:

Signed by:  
  
0A30BBC261594CA...

Dawn Brown (Treasurer)  
Trustee

The notes on pages 15 to 22 form part of these financial statements.



# International Association for Community Development (SCIO)

## Notes to the Financial Statements

Year ended 31 March 2025

---

### 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 5 South Charlotte Street, Edinburgh, EH2 4AN.

### 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 2025**

---

### **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 2025**

---

### **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 2025

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 2025 £
<b>Donations</b>			
Membership fees & contributions	7,090	—	7,090
<b>Grants</b>			
Scottish Government	20,000	—	20,000
Jeder Institute	—	—	—
	<u>27,090</u>	<u>—</u>	<u>27,090</u>

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

5. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>208</u>	<u>208</u>	<u>213</u>	<u>213</u>

# International Association for Community Development (SCIO)

## Notes to the Financial Statements *(continued)*

**Year ended 31 March 2025**

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2025 £</b>
Staff costs	17,072	—	17,072
Insurance	696	—	696
Printing and promotion	888	—	888
Office costs	2,799	—	2,799
Website maintenance	266	—	266
Travel and expenses	905	—	905
Professional fees	7,793	—	7,793
Bank interest and charges	499	—	499
Depreciation	—	—	—
Accountancy	2,444	—	2,444
Miscellaneous costs	2,990	—	2,990
	<u>36,352</u>	<u>—</u>	<u>36,352</u>

  

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2024 £</b>
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>

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
Staff costs	17,072	17,072	14,438
Insurance	696	696	116
Printing and promotion	888	888	4,607
Office costs	2,799	2,799	1,398
Website maintenance	266	266	407

# International Association for Community Development (SCIO)

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

Travel and expenses	905	905	18,468
Professional fees	7,793	7,793	20,879
Bank interest and charges	499	499	502
Depreciation	—	—	253
Accountancy	2,444	2,444	2,175
Miscellaneous costs	2,990	2,990	1,022
	<u>36,352</u>	<u>36,352</u>	<u>64,265</u>

#### 8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>—</u>	<u>253</u>

#### 9. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,010</u>	<u>915</u>

#### 10. Staff costs

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

	2025	2024
	£	£
Wages and salaries	15,856	13,038
Employer contributions to pension plans	1,216	1,400
	<u>17,072</u>	<u>14,438</u>

The average head count of employees during the year was 1 (2024: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Admin Staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 11. Trustee remuneration and expenses

The key management personnel comprise of the Trustees, who received no remuneration in the year (2024 - £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 2025

#### 12. Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 1 April 2024 and 31 March 2025	892
<b>Depreciation</b>	
At 1 April 2024 and 31 March 2025	892
<b>Carrying amount</b>	
At 31 March 2025	—
At 31 March 2024	—

#### 13. Debtors

	2025 £	2024 £
Trade debtors	—	18,000
Prepayments and accrued income	1,790	1,750
	<u>1,790</u>	<u>19,750</u>

#### 14. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,400	2,462
Accruals and deferred income	1,310	1,215
Other creditors	100	100
	<u>3,810</u>	<u>3,777</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 £1,216 (2024: £1,400).

# International Association for Community Development (SCIO)

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 1 Apr 2024	Income	Expenditure	Transfers	At 31 Mar 2025
	£	£	£	£	£
General funds	96,827	27,298	(36,353)	–	87,772
Developing branding & web design	3,200	–	–	–	3,200
	<u>100,027</u>	<u>27,298</u>	<u>(36,353)</u>	<u>–</u>	<u>90,972</u>

	At 1 Apr 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>

#### 17. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2025 £
Current assets	94,828	94,828
Creditors less than 1 year	(3,510)	(3,510)
<b>Net assets</b>	<u>91,318</u>	<u>91,318</u>

  

	Unrestricted Funds	Total Funds
	£	2024 £
Tangible fixed assets	–	–
Current assets	103,804	103,804
Creditors less than 1 year	(3,777)	(3,777)
<b>Net assets</b>	<u>100,027</u>	<u>100,027</u>



