

International Association For Community Development
(A Company Limited by Guarantee)
Report and Financial Statements
For the Year Ended
31 March 2015

Company Number: SC187568

Charity Number: SC036090

International Association For Community Development

Report and Financial Statements For the Year Ended 31st March 2015

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International Association For Community Development

Reference and Administrative Information

Company registration: SC187568
Company Limited by Guarantee

Charity registration: SC036090
Scottish Charity

Registered office and principal office address: The Stables Centre for Stewardship
Falkland
Fife
KY15 7AF

Directors

The following served as directors of the company during the year:

Current Directors:

Randolph A Adams
Maryam Ahmadian – appointed 12/06/2014
Anastasia Crickley – appointed 12/06/2014
Kwok Kin Fung
Robert Gregory – appointed 12/06/2014
Margaret Kroma – appointed 12/06/2014
Paul Lachapelle – appointed 12/06/2014
Charlie McConnell
Stewart MacLeod Murdoch
Anita Paul
Mary-Jane Rivers
Muhammad Bello Shitu

Also serving in the year:

Ingrid Burkett – resigned 10/06/2014
Marjorie Mayo – resigned 10/06/2014

Company Secretary:
Gill Musk

Bankers: The Co-operative Bank
PO Box 250
Southway
Skelmersdale
WN8 6WT

Independent Examiner: Stanley Wynd ACIS FCIE
Bonnington Mill
72 Newhaven Road
Edinburgh
EH6 5QG

International Association For Community Development

Report of the Directors For the Year Ended 31 March 2015

The Directors are pleased to present their report and the financial statements for the year ended 31st March 2015.

Structure, Governance and Management

The International Association For Community Development (IACD) is a company limited by guarantee, with the liability of members limited to £1 each. The company is governed by the terms of its Memorandum and Articles of Association and is a registered Scottish charity.

Up to fourteen directors are elected from amongst the membership. At least one director must be from Europe, Asia, Middle East and North Africa, Sub-Sahara Africa, Oceania, Latin America and the Caribbean Islands and North America. Up to six additional directors can be co-opted from amongst the membership by the Board to ensure greater representation from perspectives that are under-represented by members from the various regions.

Directors normally spend a year in a shadow role where they learn from, and are supported by, existing directors. The induction is also supported by a job description for each post. The Board meets a minimum of five times per year and is responsible for the strategic direction and policies of the charity.

The names of those who were members of the Board during the year are shown on page 2 together with other reference and administrative information.

Objectives and Review of Activities

The charity's objectives, as set out in its Memorandum and Articles of Association are:

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

Review of Activities

Community is the answer conference and other events

2014 was defined by the international community development conference we organised in partnership with Community Learning and Development Standards Council in Glasgow, Scotland. The 4-day 'Community is the answer' event focused on the themes of health, wealth and power, and to exploring how community development approaches can catalyse and sustain change.

The conference included keynote addresses by internationally acknowledged speakers: Professor of International Mental Health Vikram Patel, writer Margaret Wheatley, President and CEO of The Reinvestment Funds Donald Hinkle-Brown, and President of the microfinance network ACAF Italia Patricia Rodriguez Pulido; alongside high-profile Scottish presenters: Derek Mackay MSP, Sir Harry Burns and Richard Holloway.

Conference delegates enjoyed a choice of nearly 140 different sessions, covering a rich mosaic of subjects. Alongside academic research we included presentations of case studies, workshops, world café style discussions, and participatory art events. Topics discussed varied from financial inclusion, community well-being and civic participation, to community resilience, gender inequalities, rural and urban regeneration and much more. In addition, the attendees had the opportunity to visit one of 14 different community groups and organisations in and around Glasgow.

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Report of the Directors (continued)

Objectives and Review of Activities (continued)

The conference was attended by nearly 500 delegates from 32 countries. The participants ranged from academics and researchers, local authority representatives and policy makers to community development practitioners, students, activists and volunteers. We are particularly grateful to the Joseph Rowntree Trust, Education Scotland and the Scottish Government Equalities Unit for sponsoring a total of 75 places for community leaders and social development experts who would otherwise be unable to attend.

The feedback received after the event was overwhelmingly positive, with many attendees continuing to engage with conference website and materials after the event. The conference continues to be a reference point for many practitioners, and lives on through the connections which it helped to establish, examples of which include the Rural Community Resilience webinar series organised by Scotland's Rural College, University of Edinburgh and University of Missouri, and the Community Comics Power UK established after a workshop led by our member and conference delegate Sharad Sharma.

Additionally, a local extension of the 'Community is the answer' conference took place in Wellington, New Zealand in November 2014. It was hosted by the IACD board member and Regional Director, Mary-Jane Rivers. The seminar attended by 140 change-makers was facilitated by the Glasgow conference speaker Margaret Wheatley. The participants had the opportunity to hear the stories of diverse New Zealand communities who are using community-led approaches, and to explore how we can grow community well-being.

Finally, to mark the International Women's Day, we initiated a series of conversation cafes on gender equality. Around 40 practitioners from Nigeria, Poland, Canada and the UK discussed community-led solutions to everyday and structural inequality issues. Common themes included the need to educate both men and women about gender inequalities and the importance of working with the younger generation to achieve long-lasting change.

Mapping study

In October 2014 IACD embarked on an ambitious project of mapping community development training programmes and networks globally. Our goal is to better understand how community development train and organise themselves, and what support structures are available to them at regional and national levels. We also aim to create directories of national and regional community development associations and training providers, and expand our network of members and supporters.

The initial results of this work will be presented at Community Development Journal's 50th Anniversary conference in Edinburgh, in July 2015.

Ongoing work

In 2014/15 we continued to publish our Practice Insights magazine. The third issue explored the theme of community resilience, including examples from Nigeria, New Zealand, UK and Greece. This publication series has been extremely well received and has been distributed via the key community development networks in Scotland and the UK, as well as to our international members and partners.

Throughout the year we continued to work with our members by offering monthly e-bulletin highlighting key developments in the community development field, as well as conducting member surveys to better understand our network.

We would like to express special thanks to the Scottish Government for their on-going support of our work, and commitment to improving the community development field through international practice exchange.

Financial review

At the end of the financial year the carry forward sum is £41,558, of which £28,347 is unrestricted, and £12,901 has been designated to continue the legacy of the 'Community is the answer' conference. This represents an increase in the unrestricted reserves (from £21,079 in 2013/14).

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Report of the Directors (continued)

Objectives and Review of Activities (continued)

The directors have examined the charity's requirements for reserves in light of the main risks to the organisation. In doing so they considered the reason why the charity needs restricted and unrestricted funds, the level of these reserves required and the steps to be taken in order to establish and maintain reserves at the required level.

The target set by the directors is to maintain reserves equivalent to three months running costs and at the end of the financial year, this had been achieved. However, in line with most organisations relying on grant income it is not always easy to retain reserves at this level.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

By order of the Board of Directors

Director

Name:

Date:

Independent Examiner's Report To the Directors of the International Association For Community Development

I report on the accounts of the charity for the year ended 31 March 2015 which are set out on pages 7 to 12.

Respective responsibilities of directors and examiner

The charity's directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stanley Wynd ACIS FCIE
Bonnington Mill
72 Newhaven Road
Edinburgh
EH6 5QG

Date:

International Association For Community Development

Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Statement of Recommended Practice *Accounting and Reporting by Charities*, issued in March 2005.

Grants and donations

Income from annual grants is recognised in the period to which the grant relates. Any annual grants received in advance are included as deferred grants in creditors. Income from other grants and donations is recognised on receipt.

Where a grant or donation is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

Resources Expended

All expenditure is accounted for on an accruals basis.

Governance Costs

These are the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity. They include the cost of the annual accounts and independent examination, directors' meetings and travel, and board consultancy and training.

Taxation

The company is exempt from corporation tax on its charitable activities.

The company is not registered for VAT and expenditure includes VAT where relevant.

Fund Accounting

Restricted funds may only be used for particular purposes within the objects of the charity as specified by the donor or by the terms of an application for the funds.

Designated funds are set aside by the Directors out of unrestricted funds for specific purposes or projects.

The *Unrestricted general fund* is available to be used for any of the charitable objects at the discretion of the Directors.

International Association For Community Development

Statement of Financial Activities (including Income & Expenditure Account)

For the Year Ended 31 March 2015

		Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
Incoming resources:	Note				
<i>Incoming resources from generated funds:</i>					
<i>Voluntary income:</i>					
Grant funding	1	20,000	6,702	26,702	30,954
Donations and legacies		-	-	-	50
Membership fees and contributions		7,827	-	7,827	9,016
<i>Incoming resources from charitable activities:</i>					
Fee income and other charges		90,294	-	90,294	4,027
<i>Investment income:</i>					
Bank interest		41	-	41	22
Total incoming resources		118,162	6,702	124,864	44,069
Resources expended:					
<i>Charitable activities:</i>					
2014 Glasgow Conference		59,112	5,332	64,444	4,380
Staff costs	2	30,542	2,515	33,057	33,113
Insurance		474	-	474	435
Printing and promotion		708	-	708	1,560
Office costs		709	-	709	1,275
Website development and maintenance		1,057	-	1,057	388
Travel and expenses		346	-	346	2,964
Conference, seminars and events		30	-	30	40
Professional fees		1,209	-	1,209	244
Staff training & wellbeing		101	-	101	164
Premises costs		1,808	-	1,808	1,685
Bank interest and charges		210	-	210	248
Depreciation		689	-	689	688
Miscellaneous costs		82	-	82	88
Governance costs	6	793	-	793	909
Total resources expended		97,870	7,847	105,717	48,181
Net incoming / (outgoing) resources					
- Net income / (expenditure) for year		20,292	(1,145)	19,147	(4,112)
Transfers		(123)	123	-	-
Net movement in funds		20,169	(1,022)	19,147	(4,112)
Funds brought forward		21,079	1,332	22,411	26,523
Funds carried forward	9	41,248	310	41,558	22,411

The notes on pages 10 to 12 and the accounting policies on page 7 form part of these financial statements.

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Balance Sheet at 31 March 2015

	Note	2015 £	2014 £
Fixed Assets			
Tangible assets	3	<u>1,404</u>	<u>2,093</u>
Current Assets			
Debtors	4	704	10,621
Cash at bank and in hand		<u>40,893</u>	<u>42,428</u>
		<u>41,597</u>	<u>53,049</u>
Creditors:			
<i>Amounts due within one year</i>	5	<u>1,443</u>	<u>32,731</u>
Net Current Assets		<u>40,154</u>	<u>20,318</u>
Net Assets		<u>41,558</u>	<u>22,411</u>
Funds			
Unrestricted funds	8	41,248	21,079
Restricted funds	8	<u>310</u>	<u>1,332</u>
Total Funds	9	<u>41,558</u>	<u>22,411</u>

For the year ending 31st March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the Financial Reporting Standard for Smaller Entities (effective April 2008).

The accounts on pages 7 to 12 were authorised for issue by the directors and are signed on their behalf by:

Director

Name

Date

The notes on pages 10 to 12 and the accounting policies on page 7 form part of these financial statements.

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Notes to the Accounts (continued)

1. Grant funding	Total 2015 £	Total 2014 £
NHS Health Scotland	-	8,500
Scottish Government	20,000	20,000
Community Jobs Scotland	2,702	2,454
CLD Standards Council	2,000	-
Creative Scotland	2,000	-
Total grants receivable	26,702	30,954

Funding was also received for sponsored Glasgow conference places from Education Scotland (£5,000), Joseph Rowntree Foundation (£3,000) and the Scottish Government's Equalities Unit (£2,750). This is included under 'Fee income and other charges'.

2. Staff costs	2015 £	2014 £
Wages & salaries	32,819	31,120
Social security costs	176	1,993
Recruitment	62	-
Total staff costs	33,057	33,113

The full-time equivalent number of employees in the year was 2 (2014 - 2).

No remuneration was paid to the directors of the company during either year.

No expenses were paid to members of the board in the year (2014 - nil).

3. Tangible Fixed Assets	Office equipment £
Cost:	
At 1 April 2014	3,444
Additions	-
At 31 March 2015	<u>3,444</u>
Depreciation:	
At 1 April 2014	1,351
Charge for period	689
At 31 March 2015	<u>2,040</u>
Net Book Value:	
At 31 March 2015	1,404
At 31 March 2014	<u>2,093</u>

4. Debtors	2015 £	2014 £
Grant income	310	9,121
Fee income	-	1,461
Other debtors	394	39
	<u>704</u>	<u>10,621</u>

International Association For Community Development

Notes to the Accounts (continued)

5. Creditors	2015	2014
<i>Amounts falling due within one year:</i>	£	£
Deferred income - conference fees received	-	30,528
Other taxes and social security costs	388	448
Accruals & other creditors	1,055	1,755
	<u>1,443</u>	<u>32,731</u>

6. Governance costs	2015	2014
	£	£
Accounts and independent examination	780	780
Legal and professional	13	13
Meetings	-	116
	<u>793</u>	<u>909</u>

7. Independent Examiner	2015	2014
	£	£
Remuneration of independent examiner	240	240
Independent examiner's fees for accountancy	540	540
	<u>780</u>	<u>780</u>

8. Movement on Funds		At	Incoming	Outgoing		At
	Note	1/4/14	Resources	Resources	Transfers	31/3/15
		£	£	£	£	£
<i>Restricted funds:</i>						
Praxis	(a)	1,332	-	(1,332)	-	-
Community Jobs Scotland	(b)	-	2,702	(2,515)	123	310
CLD Standards Council	(c)	-	2,000	(2,000)	-	-
Creative Scotland	(d)	-	2,000	(2,000)	-	-
Total restricted funds		<u>1,332</u>	<u>6,702</u>	<u>(7,847)</u>	<u>123</u>	<u>310</u>
<i>Designated funds:</i>						
Glasgow conference legacy fund	(e)	-	-	-	12,901	12,901
Total designated funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>12,901</u>	<u>12,901</u>
<i>Unrestricted funds:</i>						
General fund		18,986	118,162	(97,181)	(13,024)	26,943
Fixed asset fund	(f)	2,093	-	(689)	-	1,404
Total unrestricted funds		<u>21,079</u>	<u>118,162</u>	<u>(97,870)</u>	<u>(13,024)</u>	<u>28,347</u>
Total funds		<u>22,411</u>	<u>124,864</u>	<u>(105,717)</u>	<u>-</u>	<u>41,558</u>

Notes on Funds

- (a) Donation from Praxis, Australia, to fund an IACD member from Africa or the Pacific to participate in an IACD event. The selected participant couldn't attend the previous event, hence donation was used as a scholarship for the 2014 Glasgow conference
- (b) Community Jobs Scotland (CJS) is a Scottish Government scheme which helps 16-24 year olds get a paid job in the voluntary sector. The grant covers the costs of the employee hired as a part of the scheme. The transfer represents a contribution from unrestricted funds.

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Notes to the Accounts (continued)

Notes on Funds (continued)

- (c) Contribution received from Community Learning and Development Standards Council towards the cost of producing conference bag.
- (d) A grant awarded by Creative Scotland to support artistic engagement activities at the 'Community is the answer' Glasgow conference.
- (e) A designated fund created after the 'Community is the answer' conference to fund conference legacy work following the event.
- (f) The fixed asset fund corresponds to the net book value of tangible fixed assets. Depreciation is charged to the fund and the cost of fixed assets purchased is transferred into the fund.

9. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible assets	1,404	-	-	1,404
Debtors	394	-	310	704
Bank and cash on hand	27,992	12,901	-	40,893
Creditors	(1,443)	-	-	(1,443)
Net assets at 31 March 2015	<u>28,347</u>	<u>12,901</u>	<u>310</u>	<u>41,558</u>