

**COMPANIES HOUSE**

**26 JUN 2020**

**EDINBURGH**

**International Association for Community Development**

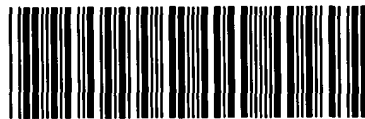
**(A Company Limited by Guarantee)**

**Report and Financial Statements**

**For the Year Ended**

**31 March 2020**

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**COMPANIES HOUSE**

**Company Number: SC187568**

**Charity Number: SC036090**

# **International Association for Community Development**

## **Report and Financial Statements For the Year Ended 31st March 2020**

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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

**Principal office address:** Baltic Chambers, Suite 305  
50 Wellington Street  
Glasgow  
G2 6HJ

**Registered office address:** c/o Kilpatrick and Walker  
4 Wellington Square  
Ayr  
KA7 1EN

### **Directors**

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

#### *Current Directors:*

Maryam Ahmadian  
Dee Brooks  
Ursula Andrea Harman Canelle  
Anna Clarke  
Anastasia Crickley  
Kwok Kin Fung  
Anthony Ssembatya Kimbowa  
Paul Lachapelle  
Connie Loden  
Clare MacGillivray  
Anastasia Matvievskaya (appointed 25.6.19)  
Colette Jane McGarva  
Daniel Muia (appointed 25.6.19)  
Anita Paul  
Abu Samah  
Muhammad Bello Shitu  
John Stansfield  
Catherine Wanjohi

#### *Also serving in the year:*

Joseph Warren Dollente (resigned 25.6.19)  
Gregory Wise (resigned 25.6.19)

## **International Association for Community Development**

### **Report of the Directors For the Year Ended 31 March 2020**

The Directors are pleased to present their report and the financial statements for the year ended 31st March 2020.

#### **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, Southeast Asia, South Asia, Middle East and North Africa, Sub-Saharan Africa, Oceania, South America 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.

Board members are elected for an initial term of three years and may serve for up to three terms. Board members are expected to attend four Board meetings during the year and commit time to the work of the association through active committee involvement. The President and Vice Presidents are appointed for a term of three years and may be appointed for a second term.

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.

#### **The Strategic Priorities for 2016-2020**

From April 2019 the association commenced the fourth and final year of the current four-year 2016-2020 Strategic Plan. The following report highlights the work undertaken by the association under the four strategic priorities set in the 2016-2020 Strategy. Delivery on these actions was undertaken by the volunteer Board members and with the support of the part-time Administrator/Membership Secretary. Much of IACD's work is undertaken in collaboration with others networks and agencies.

##### **1) To advocate for the discipline and the methods of community development.**

As an accredited organisation to the UN, we submit a brief annual report on our work and what we have been doing to support the UN Sustainable Development Goals Agenda 2030.

IACD currently has four representatives who attend events and consultation meetings at the UN in New York or Geneva. These include one Regional Director for Europe and former Vice President who is also the immediate past chair of the UN Committee on the Elimination of Racial Discrimination; one Regional Director for Sub-Saharan Africa who also works for UN Women; one Regional Director for North Africa and the Middle East and one active IACD North America member.

## **International Association for Community Development**

### **Report of the Directors (continued)**

#### **Objectives and Review of Activities (continued)**

We retained one youth member and added one new youth member as part of our team of volunteer representatives able to attend UN NGO consultation meetings in New York and/or Geneva.

During the year IACD representatives attended and participated in the following;

- SDG HLPF in New York in July 2019, including several side events and participation in the development of civil society positions and plans, focusing on the need for community development to ensure participation with parity for those for whom the SDGs need to give priority to globally.
- The UN General Assembly Plenary in September 2019.
- The 25th UN Youth Assembly in February 2020 focusing on the theme: Youth for Global Impact.
- Dialogue and engagement with the Irish Mission and its partners as co-sponsors of the Human Rights Council Resolution on Civil Society, and the UN Women's Expert group on Migration, highlighting the importance of community development globally for women and girl migrants
- Supporting community groups to relate directly to UN instruments - in Ireland, Scotland and Liberia in particular.

Since publication in 2018, the International Standards for Community Development Practice have been translated into French, Kiswahili, Georgian, Russian, Ukrainian, Belarusian, and Armenian, Malay and Kazakh. Several of these have been launched in country at regional/national CD events. Further translations into German, Bulgarian, Uzbek, Spanish and Turkish languages are nearly completed.

A four-page Summary of the International Standards for Community Development practice has also been designed for launch in June 2020. Our organisational member Inclusive Practices has also been working with Google to design an App based on the International Standards. This is still in prototype phase.

During the year we also began work on the publication of an International Community Development Handbook. This will focus on exploring a range of contemporary themes in community development linked to the International Standards for Community Development practice and include several case studies from around the world.

#### **2) To support and engage with members and the field, by promoting and providing quality international practice exchanges, conferences, continuing professional development support, website resources, publications, research and policy analysis and commentary.**

In June 2019 we held our 3 day World Community Development Conference in Dundee, Scotland. We are delighted to announce the following accomplishments:

- We had over 500 delegates from 37 countries in attendance
- We established formal partnerships with Dundee City Council, Dundee and Angus Convention Bureau, Leisure and Culture Dundee, University of Dundee and worked with several other key organisations through the year as part of the Scottish Advisory Group.
- We secured £25,000 in grants from Dundee City Council, CLD Standards Council, NHS Health Scotland. In addition, £10,000 of Scottish Government funding was allocated for administration costs.
- Following the conference we successfully held five different Practice Exchange visits to projects in the Dundee/Angus/Perthshire and Fife areas.

We also began planning for the 2020 World Community Development Conference, announcing Nairobi, Kenya as the location during our AGM. However, due to the global COVID 19 crisis, and following liaison with the WCDC2020 planning team chaired by our Regional Director for Sub-Saharan Africa, the decision was made to postpone for 2020 and transition to WCDC2021. Abstracts and registrations are still being accepted for 2021.

In 2019, we continued to develop and enhance our website as a result of the investment from the Scottish Government grant. Average monthly visits to the website this year were 2323 – up from 1830 visits per month during the same period in the previous year. The majority of these are new visitors who did not visit the previous website.

## **International Association for Community Development**

### **Report of the Directors (continued)**

#### **Objectives and Review of Activities (continued)**

The Global Community Development Exchange (GCDEX) continues to be an initiative of IACD and is currently administered by the Aotearoa Community Development Association (ACDA). The aim of the GCDEX is to create a virtual place where community development teachers, practitioners and learners from across the globe can share the teaching and learning approaches, tools and resources.

In August 2019 we relaunched the IACD monthly newsletter with members and country correspondents actively contributing around identified themes. This is circulated widely to all members and through our social media forums.

Practice Insights magazine continued to receive very positive feedback in 2019/20. During the year we produced the following three issues:

- 1 Issue 13: World Community Development Conference, Maynooth 2018 Highlights
- 2 Issue 14: Community Development and Disability Special Issue (also available in Russian.)
- 3 Issue 15: Community Development and Women's Empowerment (launched on International Women's Day 2020)

#### **3) To promote regional and country fora and support frameworks for community development practitioners (fieldworkers, managers, academics and students) around the world.**

During 2019 we cemented a strong working relationship with the Inclusive Practices network based in the Republic of Georgia. In April and September IACD representatives attended two separate 3-day gatherings of 80+ practitioners from across post-Soviet states and facilitated workshops on implanting the International Standards for Community Development practice.

IACD Regional Director for Southeast Asia held a regional seminar on community development in Indonesia. This event was used to announce and disseminate the Malay translation of the International Standards.

Two workshop events were held in New Zealand, during the year. These were: Learnings from the Scottish Summer which also resulted in a published article about the conference in Whanake, The Pacific Journal of Community Development. Lessons from the Building of Community Assets supported a \$21m bid for the Community Resource Recovery Park on Waiheke Island and into the regional Community Resource Recovery Network strategy.

In October 2019, we held two meetings with members of IACD from Indonesia and Switzerland, respectively. These meetings allowed for an exchange of information and a chance for our worldwide members to see how CD is practiced in Scotland.

In November, IACD held a joint event with Ulster University in Northern Ireland exploring Global Perspectives on Community Development Approaches across Professional Boundaries attended by 3 IACD Directors who spoke at the event. The event was well attended and prompted good debate and discussion on CD approaches across geographical and professional boundaries.

In December we co-partnered with our Regional Director for Sub-Saharan Africa, on a mini regional conference in Nigeria. This was well attended and helped boost both interest and membership in IACD in the region.

In January 2020, IACD European Directors and Administrator organized a meeting of Glaswegian and Northern Irish practitioners. This event took place over three days, and delegates from Northern Ireland met with Scottish based IACD members and visited several local CD projects around Glasgow.

As part of the 2019 World Community Development Conference in Dundee IACD supported a Young CD Leaders Global Seminar targeting the new generation (under the age of 40) of Community Development leaders around the world. This event was a success and raised IACD's profile among young CD students and practitioners.

# **International Association for Community Development**

## **Report of the Directors (continued)**

### **Objectives and Review of Activities (continued)**

We have greatly expanded the daily posts placed on both IACD's Facebook page and group. At the end of March 2020, we had approximately 8,400 followers on our Facebook page – an increase of 39% from the 6068 followers at the same time the previous year. We also administer a Facebook group for our members and potential members. This year, our group page has increased to 3083, an increase of 14%. We also have an active Twitter page which now has over 1020 Followers.

#### **4) To ensure the short, medium and longer-term sustainability of IACD.**

As at 31st March 2020, IACD had a total of 546 current members. 321 new members joined during the year, spiking after the WCDC2020. 219 (40.1%) of these are student members.

During the 2019/2020 fiscal year we continued to receive a core grant from the Scottish Government, raised funds through membership fees and increased income through the WCDC2019 held in Dundee.

Two new Board appointments were made at the 2019 AGM representing Europe – Anastasia Matvieskaya (Republic of Georgia) and Sub Saharan Africa – Daniel Muia (Kenya). Regional Director for Europe, Anna Clarke, was appointed President of IACD and Catherine Wanjohi, Regional Director for Sub-Sahara Africa was appointed Vice President.

We also saw further expansion of our Country Correspondent appointments during the 2019/20 and also appointed two Youth Correspondents for the first time, coming from Kenya and South Africa.

During late 2019 we undertook a detailed survey with our membership to support development of our new 4-year Strategic Plan 2020-2024. We share the deep and growing global concern about the COVID-19 pandemic and the devastating effect it is having for countries, communities, families and individuals throughout the world. A key concern for us is ensuring that social justice and human rights remain at the fore. A key feature of our new Strategy will be engagement with the immediate and ongoing consequences and outcomes of the COVID 19 global crisis, climate justice and other current and emerging issues.

### **Financial review**

At the end of the financial year the carry forward funds were £106,852, of which £81,118 were general reserves, £10,734 designated to continue the legacy of the 'Community is the Answer' conference held in 2014 and £15,000 designated for attendance and planning of future World conferences.

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

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

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.

Approved by the Directors on 10 June 2020 and signed on their behalf by:

**Clare MacGillivray**

.....  
Clare MacGillivray  
Director

## **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 2020 which are set out on pages 8 to 14.

### **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**

Stanley Wynd ACIS FCIE  
122 Giles Street  
Edinburgh  
EH6 6BZ

Date: 12/6/2020



**International Association for Community Development**  
**Statement of Financial Activities ( including Income & Expenditure Account )**  
**For the Year Ended 31 March 2020**

<b>Income from:</b>	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
<i>Donations and legacies:</i>					
Grants	1	20,000	-	20,000	20,000
Membership fees & contributions		9,138	-	9,138	8,131
<i>Charitable activities:</i>					
Project grants	1	-	25,000	25,000	-
Fee income and other charges		112,927	-	112,927	7,031
<i>Investments:</i>					
Bank interest		8	-	8	11
<b>Total</b>		<b>142,073</b>	<b>25,000</b>	<b>167,073</b>	<b>35,173</b>
<b>Expenditure on:</b>					
<i>Charitable activities</i>	2	74,343	25,000	99,343	28,242
<b>Total</b>		<b>74,343</b>	<b>25,000</b>	<b>99,343</b>	<b>28,242</b>
<b>Net income / (expenditure) for year</b>		<b>67,730</b>	<b>-</b>	<b>67,730</b>	<b>6,931</b>
<b>Net movement in funds</b>		<b>67,730</b>	<b>-</b>	<b>67,730</b>	<b>6,931</b>
<b>Reconciliation of funds:</b>					
<b>Funds brought forward</b>		<b>39,122</b>	<b>-</b>	<b>39,122</b>	<b>32,191</b>
<b>Funds carried forward</b>	9	<b>106,852</b>	<b>-</b>	<b>106,852</b>	<b>39,122</b>

The notes on pages 10 to 14 form part of these financial statements.

# International Association for Community Development

## Balance Sheet at 31 March 2020

	Note	2020 £	2019 £
<b>Fixed Assets</b>			
Tangible assets	4	<u>1,122</u>	<u>193</u>
<b>Current Assets</b>			
Debtors	5	-	8,330
Cash at bank and in hand		<u>107,858</u>	<u>123,052</u>
		<u>107,858</u>	<u>131,382</u>
<b>Creditors:</b>			
<i>Amounts due within one year</i>	6	<u>2,128</u>	<u>92,453</u>
<b>Net Current Assets</b>		<u>105,730</u>	<u>38,929</u>
<b>Net Assets</b>		106,852	39,122
<b>Funds</b>			
Restricted funds		-	-
Unrestricted funds		<u>106,852</u>	<u>39,122</u>
<b>Total Funds</b>	9	106,852	39,122

For the year ending 31st March 2020 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.

The accounts on pages 8 to 14 were approved by the Directors on 10 June 2020 and signed on their behalf by:

Clare MacGillivray

Clare MacGillivray  
Director

The notes on pages 10 to 14 form part of these financial statements.

## **International Association for Community Development**

### **Notes to the Accounts**

#### **Accounting policies**

##### ***Basis of accounting***

The financial statements have been prepared under the historic cost convention and in accordance with 'Accounting and Reporting by Charities: 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)' - (referred to as 'the Charities SORP'), the 'Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015. The charity constitutes a public benefit entity as defined by FRS 102.

The charity has applied the alternative structure for smaller charities allowed by paragraph 4.22 of the Charities SORP and has not reported on an activity basis. Similarly, as a smaller charity, a cash flow statement has not been prepared.

##### ***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.

##### ***Incoming resources***

Grants and donations are recognised in full in the Statement of Financial Activities in the period in which they are receivable, provided any conditions for use of the grant or donation have been fulfilled. Where a grant or donation is received for a specific purpose, it is included within restricted income and any unexpended portion carried forward as a restricted fund.

##### ***Expenditure***

All expenditure is accounted for on an accruals basis.

##### ***Tangible fixed assets and depreciation***

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated by the straight line method to write off the cost of fixed assets over their estimated useful lives at the following rate:

Office equipment & furniture: 20% per annum

##### ***Debtors***

Debtors are recognised at the settlement amount due.

##### ***Creditors and provisions***

Creditors and provisions are recognised, at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

##### ***Fund Accounting***

Unrestricted funds arise from donations without a specified purpose and other income generated and are available to be used for any of the objects of the charity at the discretion of the trustees.

Restricted funds are to be used for specific purposes as laid down by the donor or funder. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

# International Association for Community Development

## Notes to the Accounts (continued)

1. Income	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
<b>Grants:</b>				
Scottish Government	20,000	-	20,000	20,000
NHS Health Scotland	-	5,000	5,000	-
Dundee City Council	-	15,000	15,000	-
CLD Standards Council	-	5,000	5,000	-
<b>Total grants receivable</b>	<u>20,000</u>	<u>25,000</u>	<u>45,000</u>	<u>20,000</u>

2. Expenditure	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
<b>Charitable activities:</b>				
Conference and event costs	48,977	25,000	73,977	-
Staff costs	11,963	-	11,963	12,532
Insurance	420	-	420	420
Printing and promotion	3,413	-	3,413	3,306
Office costs	1,411	-	1,411	394
Website maintenance	823	-	823	2,308
Travel and expenses	3,159	-	3,159	2,200
Professional fees	346	-	346	2,771
Premises costs	720	-	720	1,440
Bank interest and charges	933	-	933	1,743
Depreciation	336	-	336	83
Accountancy	900	-	900	900
Miscellaneous costs	942	-	942	145
<b>Total</b>	<u>74,343</u>	<u>25,000</u>	<u>99,343</u>	<u>28,242</u>

3. Staff costs	2020	2019
	£	£
Wages & salaries	11,963	10,979
Training	-	100
Recruitment	-	250
Agency staff	-	1,203
<b>Total staff costs</b>	<u>11,963</u>	<u>12,532</u>

The average number of employees in the year was 1 (2019 - 1).

There were no employees with emoluments above £60,000.

The key management personnel comprise of the directors, who received no remuneration in the year.

Volunteers, which included the board members and international students, assisted with all aspects of the charity's work.

# International Association for Community Development

## Notes to the Accounts (continued)

### 4. Tangible Fixed Assets

	Office equipment
<b>Cost:</b>	£
At 1 April 2019	415
Additions	1,265
Disposals	-
At 31 March 2020	<u>1,680</u>
<b>Depreciation:</b>	
At 1 April 2019	222
Charge for period	336
On disposals	-
At 31 March 2020	<u>558</u>
<b>Net Book Value:</b>	
At 31 March 2020	1,122
At 31 March 2019	<u>193</u>

### 5. Debtors

	2020	2019
	£	£
Trade debtors	-	271
Prepayments and accrued income	-	8,059
	<u>-</u>	<u>8,330</u>

### 6. Creditors

	2020	2019
	£	£
<i>Amounts falling due within one year:</i>		
Trade creditors	779	3,223
Taxation and social security	-	475
Accruals & deferred income	<u>1,349</u>	<u>88,755</u>
	<u>2,128</u>	<u>92,453</u>

### 7. Deferred income

	2020	2019
	£	£
<i>Movement in deferred income account:</i>		
Balance at 1 April 2019	87,471	-
Added in current year	-	87,471
Released to income from previous year	<u>(87,471)</u>	<u>-</u>
Balance at 31 March 2020	<u>-</u>	<u>87,471</u>

Income made up of registration and sponsorship fees received in previous accounting year for the conference held this year was accounted for as deferred income and recognised as a liability until the conference took place. This amount is included in Accruals & deferred income in note 6.

# International Association for Community Development

## Notes to the Accounts (continued)

8. Independent Examiner	2020	2019
	£	£
Remuneration of independent examiner (Inc. vat)	270	270
Accountancy and other services (Inc. vat)	739	666

## 9. Movement on Funds

	At 01/04/19	Income	Expenditure	Transfers	At 31/03/20
<b>Restricted funds:</b>					
Conference 2019 (a)	-	25,000	(25,000)	-	-
<b>Unrestricted funds:</b>					
<i>Designated funds:</i>					
Glasgow conference legacy fund (b)	10,734	-	-	-	10,734
WCDC2021 fund (c)	-	-	-	15,000	15,000
<i>General funds:</i>					
General fund	28,195	142,073	(74,007)	(16,265)	79,996
Fixed assets fund (d)	193	-	(336)	1,265	1,122
<b>Total unrestricted funds</b>	<u>39,122</u>	<u>142,073</u>	<u>(74,343)</u>	<u>-</u>	<u>106,852</u>
<b>Total funds</b>	<u>39,122</u>	<u>167,073</u>	<u>(99,343)</u>	<u>-</u>	<u>106,852</u>

Notes to funds:

- (a) Grant funding from NHS Health Scotland, Dundee City Council and CLD Standards Council for costs of the 2019 World Community Development Conference, held in Dundee.
- (b) A designated fund created after the 'Community is the Answer' conference to fund conference legacy work following the event.
- (c) A designated fund created after the WCDC2019 conference to send a team to the WCDC2021 conference in Kenya and to facilitate core WCDC planning teams in the future.
- (d) The fixed assets fund represents 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.

## 10. Analysis of funds

All funds at the year end were unrestricted funds.

## 11. Related party transactions

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

Travel and accommodation expenses totalling £1,281 were paid for two directors (2019: £1,387, two directors).

# International Association for Community Development

## Notes to the Accounts (continued)

### 12. Statement of Financial Activities - Comparative figures by class for the year ended 31 March 2019

Income from:	Unrestricted Funds £	Restricted Funds £	Total 2019 £
<i>Donations and legacies:</i>			
Grants	20,000	-	20,000
Membership fees & contributions	8,131	-	8,131
<i>Charitable activities:</i>			
Project grants	-	-	-
Fee income and other charges	7,031	-	7,031
<i>Investments:</i>			
Bank interest	11	-	11
<b>Total</b>	<u>35,173</u>	<u>-</u>	<u>35,173</u>
<b>Expenditure on:</b>			
<i>Charitable activities</i>	28,242	-	28,242
<b>Total</b>	<u>28,242</u>	<u>-</u>	<u>28,242</u>
<b>Net income / (expenditure) for year</b>	6,931	-	6,931
<b>Net movement in funds</b>	6,931	-	6,931
<b>Reconciliation of funds:</b>			
<b>Funds brought forward</b>	<u>32,191</u>	<u>-</u>	<u>32,191</u>
<b>Funds carried forward</b>	<u>39,122</u>	<u>-</u>	<u>39,122</u>