

International Association for Community Development
(A Company Limited by Guarantee)
Report and Financial Statements
For the Year Ended
31 March 2017

Company Number: SC187568

Charity Number: SC036090

International Association for Community Development

**Report and Financial Statements
For the Year Ended 31st March 2017**

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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:	The Stables Centre for Stewardship Falkland Fife KY15 7AF

Directors

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

Current Directors:

Maryam Ahmadian	
Dee Brooks	(appointed 27/07/16)
Ursula Andrea Harman Canelle	(appointed 27/07/16)
Anastasia Crickley	
Joseph Warren Dollente	(appointed 27/07/16)
Kwok Kin Fung	
Robert Gregory	
Tony Ssembatya Kimbowa	
Paul Lachapelle	
Connie Loden	(appointed 27/07/16)
Colette Jane McGarva	
Anita Paul	
Muhammad Bello Shitu	
John Stansfield	
Gregory Wise	(appointed 27/07/16)

Also serving in the year:

Randolph Adams	(resigned 25/07/2016)
Margaret Kroma	(resigned 25/07/2016)
Luis Medrano	(resigned 31/03/2017)
Charlie McConnell	(resigned 25/07/2016)
Mary-Jane Rivers	(resigned 25/07/2016)

International Association For Community Development

Report of the Directors For the Year Ended 31 March 2017

The Directors are pleased to present their report and the financial statements for the year ended 31st March 2017.

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 (this was reduced from four years in 2012), and may serve for up to three terms. A condition of Board membership is that members must attend at least two Board meetings during the year and commit time to the work of the association. 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.

At the end of the previous financial and work plan year our two part time staff members left IACD for other posts. The Board decided at its March 2016 Board meeting that it would ask the President, Charlie McConnell, to take on an executive role until the July AGM supported by a contract post graduate student, Colm Munday, who would assist with membership enquiries from April-August. At the July AGM the Board contracted the retired President to continue to support the Board and its work until the end of the 2016/17 workplan year and to appoint a new part time Administrator, Colette McClure. Colette took up her post on 1st September. The new year also the move of our Scottish Head Office from Falkland, Fife to Glasgow in August, where it is now located at the Scottish Community Development Centre.

From April the association commenced its new four year 2016-2020 Strategic Plan.

The Plan was approved in March 2016 at the Board meeting held in New Delhi. The purpose of the Strategic Plan 2016 – 2020 is to provide the IACD Board of Directors, staff, members, prospective funders and other interested parties with a forward agenda that contains longer term strategic direction for the organisation and planned levels of short to medium term activities. The Plan assumes a sustainable level

International Association For Community Development

Report of the Directors (continued)

Objectives and Review of Activities (continued)

of funding consistent with achieving the organisation's objectives. This is the fifth Strategic Plan adopted by IACD since its move to Scotland in 1998.

The Strategic Priorities for 2016-2020

- To advocate for the discipline and the methods of community development.
- 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.
- To promote regional and country fora and support frameworks for community development practitioners (fieldworkers, managers, academics and students) around the world.
- To ensure the short, medium and longer term sustainability of IACD.

The work this year sought to take forward activities relating to each of the four priorities.

Advocating for the discipline and methods of community development.

This work was led by the IACD Training and Policy Committees. It began with a four month member consultation on producing a new IACD global definition of community development. This definition was adopted at the July AGM and we are pleased to report that the new definition has since been adopted/adapted by several national Community Development Associations.

"Community development is a practice-based profession and an academic discipline that promotes participative democracy, sustainable development, rights, economic opportunity, equality and social justice, through the organisation, education and empowerment of people within their communities, whether these be of locality, identity or interest, in urban and rural settings."

Following this, the Training and Policy Committees agreed to the proposal to produce an international set of occupational standards and ethics for community development practice, began in late 2016, building upon the adoption of the association's new Global Definition of Community Development. We have to date identified numerous National Occupational Standards and Codes, from which we will be producing and disseminating a set of international standards and code of ethics in 2017/18. In January we began a member consultation starting with two consultation workshops linked with our 2017 international conference. At the end of this work plan period we met with our Scottish partner, the Community Learning and Development Standards Council and it was agreed that we would produce a joint report outlining the key components of an international Code and Competences. This initiative will involve further members' consultation in 2017, leading to final publication and adoption in 2018.

Promoting and providing quality international practice exchanges, conferences, continuing professional development support, website resources, publications, research and policy analysis and commentary.

Practice Exchange Programme.

We organized an India/Nepal Practice Exchange and an Indian member's mini conference

Our work in this area kicked off with our 2016 Practice Exchange programme which ran over late March/early April. This preceded an IACD India conference, the first in our roadshow of conferences focusing upon the contribution Community Development can make towards the UN Sustainable Development Goals. The conference was followed by two Practice Exchanges, one to North India and the other to Nepal, the latter of which ran over into the new workplan year. Practice Exchanges are organised

International Association For Community Development

Report of the Directors (continued)

Objectives and Review of Activities (continued)

by IACD for small groups of Community Developers from around the world, who come together to meet with host practitioners and visit field projects. They form a part of IACD's Professional Development Programme.

Global Community Development Exchange

In July we agreed a partnership with ACDA (new Zealand) to establish a repository of CD teaching and learning resources from across the world. GCDEX was launched on target in September 2016, following a trialling period from July (www.globalcommunitydevelopmentexchange.org). The repository can only be accessed by IACD members and is a place where community development teachers, practitioners and learners can share their teaching and learning approaches, tools and resources. They can upload and share relevant content with the wider community with the aim of educating, informing, and connecting with one another. All the content of the GCDEX is categorised and separated into different sections and sub-sections to help differentiate the information and present users with an easy to navigate platform. It is indexed by way of global regions, resource types and topics.

Conferences

We organised a four day international conference organised in association with the Community Development Society of the USA.

IACD aims to organise an international conference every two years. These are the largest international gathering of community developers attracting hundreds of participants. In July 2016 our partner was the American Community Development Society. In full partnership with CDS, IACD takes responsibility for designing the programme, approving the speakers and peer reviewing the workshop presentations. The local host takes responsibility for the residential and conference facility arrangements, receptions and field visits.

The conference took place in St Pauls Minnesota, USA. The theme was *Sustaining Community Change: Building Local Capacity to Sustain Development Initiatives*. And the conference addressed the part that community development can play in addressing the UN Sustainable Development Goals (SDGs) agenda. Keynote speakers included Annette Dixon, Vice President of the World Bank. There were over sixty workshops, field visits, panel and plenary sessions and the association's AGM. More information can be found at www.comm-dev.org/2016-conference

We organised a European Region conference in association with the European Union Community Development Exchange on the Sustainable Development Goals and CD

The conference, which we organised jointly with EuCDN (European Community Development Network), CDAS (Community Development Alliance Scotland) and CWI (Community Work Ireland), took place in November 2016 in Glasgow. Around 60 attended the full day conference with several panel speakers and workshop breakout groups. The conference was the fourth event we will have held on the SDG and CD theme since we began the roadshow of awareness raising in March 2016 in India. More information on the conference can be found on

<http://www.iacdglobal.org/events/european-community-development-conference> A Communique from the conference was published in the December issue of Practice Insights magazine.

We organised an African Region conference in association with the National Community Development Practitioners' Association of Nigeria.

An IACD Africa Region conference was held in Malete, Nigeria in partnership with the National Community Development Practitioners' Association of Nigeria. Around 70 participated in this three day event, including plenary and workshop sessions. More information can be found at www.iacdglobal.org/events/iacd-nigeria-conference-2016-association-icdp-and-kwara-state-university-malete

International Association For Community Development

Report of the Directors (continued)

Objectives and Review of Activities (continued)

We organised an International/Oceania conference in association with the Aotearoa (New Zealand) Community Development Association.

Following a request from our Oceania Regional Director, we agreed to organise an international conference in 2017, in New Zealand, in partnership with our member association there, the ACDA. We agreed that this second international conference would take place in this work plan year (February 2017). The conference was called *Sustainably Yours* and also focussed upon the implications and opportunities of the UN SDGs for community development. More information can be found on www.aotearoacommunitydevelopmentassociation.com/2017-cd-conference

Co-organising two international conferences in one work plan year has been challenging for IACD and would not have been realised without the strong partnership we have respectively with CDS and ACDA and regionally with NCDP, EuCDN et al. It has demonstrated the important lead role played by our volunteer Regional Directors. All of our four conferences highlighted the Scottish Government as a supporter.

Advocacy

We organised a Side Event at the UN High Level Political Forum on the Sustainable Development Goals.

We organised an official Side Event at the United Nations High Level Political Forum on the SDGs in New York in mid-July. At this we highlighted the role of community development in community capacity building and mobilisation around the SDG goals. The Side Event was a full house and received positive feedback. IACD has accredited status with the UN and we had been engaging in the consultative processes leading up to the adoption of the SDGs in 2015.

Publications and Social media

We published three issues of our magazine *Practice Insights*.

Priority has been given this year to ensuring that we would publish three issues of *Practice Insights* magazine. Issues were published in July, September and April. Articles have covered a wide range of issues and parts of the world. The magazine acknowledges the support of the Scottish Government.

In addition the IACD Publications Committee was in discussions with the Oxford University Press Community Development Journal in order to prepare a Special Issue on community development and Sustainability; and with the publishers Routledge to prepare a global Reader on Community Development. Both of these are planned for publication in 2020 or thereabouts.

During the year we also published quarterly ENewsletters. We decided in January 2017 however to greatly increase the use of the IACD Official Facebook Page www.facebook.com/IACDglobal as the main medium of news from around the world on community development. This Facebook site has over 3,500 members.

We encountered technical problems with our website in the autumn which led to difficulties in processing on-line membership subscriptions. On the recommendation of the Communications Committee, it was agreed that we would develop and design a new website. The new website www.iacdglobal.org/about was launched on April 1st 2017.

Promoting regional and country fora and supporting frameworks for community development practitioners (fieldworkers, managers, academics and students) around the world.

During the year we have primarily supported the development of two new national CD networks, in New Zealand and Nigeria. We have also partnered closely on organising events with the members of

International Association For Community Development

Report of the Directors (continued)

Objectives and Review of Activities (continued)

the established European Community Development Network and the American Community Development Society.

We have publicised events, meetings and publications from a couple of dozen national networks and associations ranging from the Philippines Community Development Association and the Mongolian Community Development Network, to the Australian Association of Community Workers. News can be found on www.facebook.com/IACDglobal

We continued to work closely with the Scottish Community Development Network, Community Development Alliance Scotland and the Scottish Community Development Centre, to which we transferred our HQ office.

Financial review

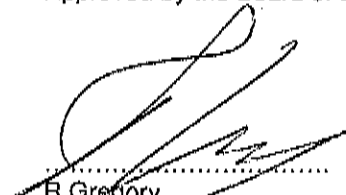
At the end of the financial year the carry forward funds were £32,337, of which £21,269 were general reserves and £10,734 has been designated to continue the legacy of the 'Community is the Answer' conference.

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 as a stopgap for a shortfall in funding or other contingency. At the end of the financial year, this had been achieved.

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 Board of Directors on 09/08/17 and signed on their behalf by:



.....
R Gregory
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 2017 which are set out on pages 9 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 ACIS FCIE
Bonnington Mill
72 Newhaven Road
Edinburgh
EH6 5QG

Date: 21/8/17

International Association for Community Development
Statement of Financial Activities (including Income & Expenditure Account)
For the Year Ended 31 March 2017

Income from:	Note	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
<i>Donations and legacies:</i>					
Grants	1	20,000	-	20,000	24,690
Membership fees & contributions		6,892	-	6,892	10,239
<i>Charitable activities:</i>					
Fee income and other charges		886	-	886	14,355
<i>Investments:</i>					
Bank interest		54	-	54	48
<i>Other:</i>					
Other income		75	-	75	-
Total		<u>27,907</u>	<u>-</u>	<u>27,907</u>	<u>49,332</u>
Expenditure on:					
<i>Charitable activities:</i>	2	29,812	-	29,812	56,648
Total		<u>29,812</u>	<u>-</u>	<u>29,812</u>	<u>56,648</u>
Net income / (expenditure) for year		(1,905)	-	(1,905)	(7,316)
Transfers		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(1,905)	-	(1,905)	(7,316)
Reconciliation of funds:					
Funds brought forward		<u>34,242</u>	<u>-</u>	<u>34,242</u>	<u>41,558</u>
Funds carried forward	7	<u>32,337</u>	<u>-</u>	<u>32,337</u>	<u>34,242</u>

The notes on pages 11 to 14 form part of these financial statements.

International Association for Community Development

Balance Sheet at 31 March 2017

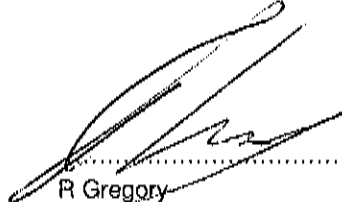
	Note	2017 £	2016 £
Fixed Assets			
Tangible assets	4	<u>334</u>	<u>939</u>
Current Assets			
Cash at bank and in hand		<u>35,118</u>	<u>36,212</u>
		<u>35,118</u>	<u>36,212</u>
Creditors:			
<i>Amounts due within one year</i>	5	<u>3,115</u>	<u>2,909</u>
Net Current Assets		<u>32,003</u>	<u>33,303</u>
Net Assets		32,337	34,242
Funds			
Restricted funds		-	-
Unrestricted funds		<u>32,337</u>	<u>34,242</u>
Total Funds	7	32,337	34,242

For the year ending 31st March 2017 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 9 to 14 were approved by the Board of Directors on 09/08/17 and signed on their behalf by:


 R Gregory
 Director

The notes on pages 11 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.

This is the first year in which the financial statements have been prepared under FRS 102 and the Charities SORP (FRS 102) and the directors have considered whether any restatement of comparative figures is required under those standards. In the event no restatement has been required.

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 2017	Total 2016
	£	£	£	£
Grants:				
Scottish Government	20,000	-	20,000	20,000
Community Jobs Scotland	-	-	-	4,690
Total grants receivable	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>24,690</u>

2. Expenditure	Unrestricted Funds	Restricted Funds	Total 2017	Total 2016
	£	£	£	£
Charitable activities:				
Conference and event costs	-	-	-	14,630
Staff costs	3,549	-	3,549	30,578
Insurance	176	-	176	470
Printing and promotion	2,214	-	2,214	1,728
Office costs	1,517	-	1,517	1,335
Website maintenance	1,716	-	1,716	1,009
Travel and expenses	5,884	-	5,884	1,206
Professional fees	10,868	-	10,868	1,667
Staff training and wellbeing	-	-	-	367
Premises costs	1,969	-	1,969	1,624
Bank interest and charges	400	-	400	450
Depreciation	605	-	605	605
Accountancy	914	-	914	900
Miscellaneous costs	-	-	-	79
Total	<u>29,812</u>	<u>-</u>	<u>29,812</u>	<u>56,648</u>

3. Staff costs	2017	2016
	£	£
Wages & salaries	3,549	30,578
Social security costs	-	-
Total staff costs	<u>3,549</u>	<u>30,578</u>

The average number of employees in the year was 1 (2016 - 2).

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

International Association for Community Development

Notes to the Accounts (continued)

4. Tangible Fixed Assets

	Office equipment
Cost:	£
At 1 April 2016	3,584
Additions	-
At 31 March 2017	<u>3,584</u>
Depreciation:	
At 1 April 2016	2,645
Charge for period	605
At 31 March 2017	<u>3,250</u>
Net Book Value:	
At 31 March 2017	334
At 31 March 2016	<u>939</u>

5. Creditors

	2017	2016
<i>Amounts falling due within one year:</i>	£	£
Accruals & other creditors	3,115	2,909

6. Independent Examiner

	2017	2016
	£	£
Remuneration of independent examiner (inc vat)	270	270
Accountancy and other services (inc vat)	630	630

7. Movement on Funds

	At 01/04/16	Incoming Resources	Outgoing Resources	Transfers	At 31/03/17
Designated funds:					
Glasgow conference legacy fund (a)	11,555	-	(821)	-	10,734
General funds:					
General fund	21,748	27,907	(28,386)	-	21,269
Fixed assets fund (b)	939	-	(605)	-	334
Total unrestricted funds	<u>34,242</u>	<u>27,907</u>	<u>(29,812)</u>	<u>-</u>	<u>32,337</u>

(a) A designated fund created after the 'Community is the Answer' conference to fund conference legacy work following the event.

(b) The fixed assets fund represents the net book value of tangible fixed assets.

International Association for Community Development

Notes to the Accounts (continued)

8. Analysis of funds

All funds at the year end were unrestricted funds.

9. Related party transactions

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

Travel and accommodation expenses totalling £5,712 were paid for ten directors (2016: £1,420, two directors).

10. Statement of Financial Activities - Comparative figures by class for the year ended 31 March 2016

The following provides an analysis by class of the comparative figures in the SOFA as required by paragraph 4.2 of the Statement of Recommended Practice for Charities.

	Unrestricted Funds £	Restricted Funds £	Total 2016 £
Income from:			
<i>Donations and legacies:</i>			
Grants	20,000	4,690	24,690
Membership fees & contributions	10,239	-	10,239
<i>Charitable activities:</i>			
Fee income and other charges	14,355	-	14,355
<i>Investments:</i>			
Bank interest	48	-	48
<i>Other:</i>			
Other income	-	-	-
Total	<u>44,642</u>	<u>4,690</u>	<u>49,332</u>
Expenditure on:			
<i>Charitable activities:</i>			
	<u>52,321</u>	<u>4,327</u>	<u>56,648</u>
Total	<u>52,321</u>	<u>4,327</u>	<u>56,648</u>
Net income / (expenditure) for year	(7,679)	363	(7,316)
Transfers	<u>673</u>	<u>(673)</u>	<u>-</u>
Net movement in funds	(7,006)	(310)	(7,316)
Reconciliation of funds:			
Funds brought forward	<u>41,248</u>	<u>310</u>	<u>41,558</u>
Funds carried forward	<u>34,242</u>	<u>-</u>	<u>34,242</u>

