

**International Association for Community Development
(A Company Limited by Guarantee)
Report and Financial Statements
For the Year Ended
31 March 2018**

Company Number: SC187568

Charity Number: SC036090

International Association for Community Development

**Report and Financial Statements
For the Year Ended 31st March 2018**

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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
Joseph Warren Dollente
Kwok Kin Fung
Shahzad Ismail
Anthony Ssembatya Kimbowa
Paul Lachapelle
Connie Loden
Clare MacGillivray
Colette Jane McGarva
Julius Mwanga
Anita Paul
Muhammad Bello Shitu
John Stansfield
Gregory Wise

Also serving in the year:

Robert Gregory

International Association for Community Development

Report of the Directors For the Year Ended 31 March 2018

The Directors are pleased to present their report and the financial statements for the year ended 31st March 2018.

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-Sahara 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.

From April the association commenced the second year of the current four-year 2016-2020 Strategic Plan.

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 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

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

International Association for Community Development

Report of the Directors (continued)

Objectives and Review of Activities (continued)

3. To promote regional and country fora and support frameworks for community development practitioners (fieldworkers, managers, academics and students) around the world.
4. 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. The bulk of this work was carried forward by our volunteer Board members and our small secretariat of one part time administrator and an adviser, Past President Charlie McConnell. All of IACD's work is undertaken in collaboration with others, whether this be national Community Development (CD) networks or agencies. IACD's strength lies in this collaborative approach and network building.

Holding our 2017 international annual conference earlier (in Auckland in February 2017) meant that our AGM, usually held in June/July/August of any year was not linked with the conference. In 2017 we held an on-line AGM using the Zoom platform, whereby members from around the world could join a live video AGM together with Board members. Four new Board appointments were made representing South Asia, Europe and Sub Saharan Africa and we also saw an expansion of our unpaid Country Correspondent appointments for Chile, Kenya, Pakistan, Australia and Uganda. We combined some of our sub-committees at the AGM. In December 2017 our Board member/treasurer Rob Gregory left the Board due to a job move. Scottish Board member, Clare Macgillivray took over as treasurer.

The work programme for the 2017/18 year aimed to build upon the first year's activities reported to IACD members last year. We extended and consolidated this through a wide range of events, continuing professional development support, resource development and member recruitment. The 2017 New Year took off with our annual conference, a few weeks prior to this report period, in Auckland, New Zealand. This conference continued the association's policy into practice commitment to preparing the community development field for engagement with the UN Sustainable Development Goals (SDG). The report from the 2017 Auckland conference was published in May 2017.

2018 is IACD's 65th birthday year and we have used this to celebrate the importance of community development around the world as well as the legacy of the association. The 2018 conference is taking place in Maynooth, Ireland in June 2018, but the bulk of the planning, administration and marketing for the conference has taken place in this work plan year. The IACD/Community Work Ireland/Maynooth University conference planning committee is being chaired by Irish Board member and Vice President, Anastasia Crickley. As of March 2018, we have over 200 abstracts for a combination of oral presentations, workshops and poster presentations and also art related contributions from all over the world including Australia, China, Japan, various African and South American countries, USA and Europe. We expect approximately 350 participants. In 2017/18 we also co-partnered with national CD associations on two regional conferences, one in Nigeria and one in the Philippines. These were well attended and helped boost interest in IACD in both regions. This work was led by our respective regional directors. In addition our East Asia director led a series of seminars about community development work to several Chinese universities.

The Global Community Development Exchange (GCDEX) is 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 teaching and learning approaches tools and resources. The GCDEX repository, has 3 volumes, Resources (the main volume), Courses and Opportunities. Materials are lodged into a volume under one or several of up to 80 categories and then tagged for ease of grouping into the referencing. New categories or chapters are added as areas of special interest develop. In 2017 it was decided to recognise the extraordinary contribution Scotland's community development teachers, practitioners and agencies have made to the field with a new chapter called "Scotland the brave." This chapter has been under development for several months. A further new chapter on indigenous approaches to community development is also under construction.

This year we were able to launch the association's new website www.iacdglobal.org on 1st April 2017. The website has been completely re-designed with many new pages. The majority of the 20,000 visitors

International Association for Community Development

Report of the Directors (continued)

Objectives and Review of Activities (continued)

are new who did not visit the previous website. We have received very good feedback on the new design and navigability. Alongside the new website, we have greatly expanded the daily posts placed on IACD's Facebook site. In 2017/18 we exceeded our agreed target of three issues of the magazine, by publishing an additional Special 65th Birthday issue. Practice Insights magazine is intended for the busy practitioner and receives very positive feedback. We had two geographic issues – For East Asia and for the Americas. The magazine is sent to around 3000 subscribers each year. Following the success of our India/Nepal programme in 2017/18, we joined with partners in Chile and Peru to co-organise a programme, in South America. This programme has enabled IACD to raise its profile on the continent, where historically our membership has been very low. Our IACD South American Board member led on this and acted as an interpreter. We also confirmed a partnership in Indonesia to plan for a Practice Exchange in Bali in the autumn of 2018 and with partners in Ireland to run a Practice Exchange there immediately after the June 2018 conference.

We entered into a partnership with the Community Learning and Development Standards Council in Scotland to work towards creating international Standards for the community development field. This project builds upon the work that has been developed in several countries over the past eighteen years to produce occupational standards and our work in producing a global definition of community development adopted by the Board at the AGM in 2016. We gathered together examples of national CD standards from around the world and ran two consultation workshops. From this we published draft CD international standards guidelines in the autumn 2017 which then went out for member consultation ending March 31st. Following required redrafting we shall launch the international Standards at the World Community Development Conference.

As a result of our 2016/17 roadshow of events highlighting the important opportunities the SDGs present for CD practice our intention was to design a CPD blended learning programme that could be delivered through trainer partners in different countries. We ran a consultation workshop with practitioners and trainers, and undertook scoping and preparatory work, including identifying material which would be suitable to a global audience. We also looked across a range of digital platforms. We discussed this initiative with the Community Learning and Development Standards Council to explore whether they would be interested in endorsing the course in principle, which they indicated they could. However, they advised that we could ourselves be the accrediting body. We have since been thinking that rather than just focusing upon the SDGs, we should co-design with educational and practice partners a post graduate blended learning CD programme aimed at more senior practitioners/managers. We are also keen to use this as a pilot for IACD accreditation. Our intention now is to aim to secure a larger grant for this work from a US foundation in 2018 and to explore the income earning potential of international accreditation.

As an accredited organisation to the UN, the association is required to submit a brief annual report on our work. This focusses upon the amount of work we have been doing to support the UN Sustainable Development Goals Agenda 2030. We are asked to illuminate this with examples of our work and for 2017 we highlighted the Auckland conference – Sustainably Yours; Practice Insights magazine which presented case studies and commentary from around the world on CD and the SDGs; and the establishment of the Global Community Development Exchange, which uses the SDGs themes as core to its indexing. IACD has four active representatives who attend events and consultation meetings at the UN in New York or Geneva. These are Anastasia Crickley who is the current chair of the UN Committee on the Elimination of Racial Discrimination (CERD), Tony Kimbowa who also works for UN Women, Randy Adams Past Vice President and Esther Farmer, New York based member. In her role as CERD chair, Anastasia attended many UN related events and spoke at the general assembly. In January 2018 we appointed two youth members to join our team of volunteer representatives able to attend UN NGO consultation meetings in New York and/or Geneva – Alyssa Faulkner and Michael McTernan. During the year our IACD reps attended the following meetings at the UN:- Africa-Decade for People of Africa Descent; Intergenerational Dialogues on SDGs; Education for Global Citizenship Conference; Rethinking Social Development in light of SDGs; CSW 2017 – Malawi and UN Women; 20th UN Youth Assembly August 2017 chairing a panel with a focus on the role of Youth as ChangeMakers in their communities.

International Association for Community Development

Report of the Directors (continued)

Objectives and Review of Activities (continued)

We set a 20% per annum increase in membership target in our Strategic Plan and during the 2017/18 year we reached 22% and for the first time reached a membership of 400. As we reported last year, whilst our individual membership has increased our organisational membership (which is a higher costs) has reduced slightly. IACD's main core funder is the Scottish Government, and in May 2017 they confirmed a further annual grant of £20k. This together with income from membership subscriptions pays for the running of the association including its office. During the year we made an unsuccessful application to the Carnegie Corporation in New York, to try to secure funding for IACD's work. In the recent past IACD had successfully secured several years grant support from the Carnegie UK Trust. In January 2018 we established a US based fundraising committee, comprising several US IACD members with experience in fundraising. Members have gathered together information of likely foundations to approach, have met twice and will be meeting again in March to agree the package of proposals to take to US foundations.

Our move to be based alongside the Scottish Community Development Centre in Glasgow continues to prove hugely positive and has positioned us much more closely with the Centre and with the Scottish CD associations on both boards of which one of our Scottish Board members sits. From our very small office, we provide member service support and continue to profile Scotland as the location for CD's international network.

Financial review

At the end of the financial year the carry forward funds were £32,191, of which £21,181 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 and signed on its behalf by:

.....
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 2018 which are set out on pages 8 to 13.

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
122 Giles Street
Edinburgh
EH6 6BZ

Date:

International Association for Community Development
Statement of Financial Activities (including Income & Expenditure Account)
For the Year Ended 31 March 2018

Income from:	Note	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Donations and legacies:					
Grants	1	20,000	-	20,000	20,000
Membership fees & contributions		7,774	-	7,774	6,892
Charitable activities:					
Fee income and other charges		2,720	-	2,720	886
Investments:					
Bank interest		10		10	54
Other:					
Other income		-	-	-	75
Total		<u>30,504</u>	<u>-</u>	<u>30,504</u>	<u>27,907</u>
Expenditure on:					
Charitable activities:					
	2	30,650	-	30,650	29,812
Total		<u>30,650</u>	<u>-</u>	<u>30,650</u>	<u>29,812</u>
Net income / (expenditure) for year		(146)	-	(146)	(1,905)
Transfers		-	-	-	-
Net movement in funds		(146)	-	(146)	(1,905)
Reconciliation of funds:					
Funds brought forward		<u>32,337</u>	<u>-</u>	<u>32,337</u>	<u>34,242</u>
Funds carried forward	7	<u><u>32,191</u></u>	<u><u>-</u></u>	<u><u>32,191</u></u>	<u><u>32,337</u></u>

The notes on pages 10 to 13 form part of these financial statements.

International Association for Community Development

Balance Sheet at 31 March 2018

	Note	2018 £	2017 £
Fixed Assets			
Tangible assets	4	<u>276</u>	<u>334</u>
Current Assets			
Cash at bank and in hand		<u>37,208</u>	<u>35,118</u>
		<u>37,208</u>	<u>35,118</u>
Creditors:			
<i>Amounts due within one year</i>	5	<u>5,293</u>	<u>3,115</u>
Net Current Assets		<u>31,915</u>	<u>32,003</u>
Net Assets		32,191	32,337
Funds			
Restricted funds		-	-
Unrestricted funds		<u>32,191</u>	<u>32,337</u>
Total Funds	7	32,191	32,337

For the year ending 31st March 2018 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 13 were approved by the Board of Directors on and signed on its behalf by:

.....
Clare MacGillivray
Director

The notes on pages 10 to 13 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.

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 2018	Total 2017
	£	£	£	£
Grants:				
Scottish Government	20,000	-	20,000	20,000
Total grants receivable	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>

2. Expenditure	Unrestricted Funds	Restricted Funds	Total 2018	Total 2017
	£	£	£	£
Charitable activities:				
Conference and event costs	3,206	-	3,206	-
Staff costs	8,138	-	8,138	3,549
Insurance	185	-	185	176
Printing and promotion	2,580	-	2,580	2,214
Office costs	247	-	247	1,517
Website maintenance	4,596	-	4,596	1,716
Travel and expenses	1,942	-	1,942	5,884
Professional fees	7,408	-	7,408	10,868
Premises costs	542	-	542	1,969
Bank interest and charges	560	-	560	400
Depreciation	333	-	333	605
Accountancy	900	-	900	900
Miscellaneous costs	13	-	13	14
Total	<u>30,650</u>	<u>-</u>	<u>30,650</u>	<u>29,812</u>

3. Staff costs	2018	2017
	£	£
Wages & salaries	8,138	3,549
Social security costs	-	-
Total staff costs	<u>8,138</u>	<u>3,549</u>

The average number of employees in the year was 1 (2017 - 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
Cost:	£
At 1 April 2017	3,584
Additions	<u>275</u>
At 31 March 2018	3,859
 Depreciation:	
At 1 April 2017	3,250
Charge for period	<u>333</u>
At 31 March 2018	3,583
 Net Book Value:	
At 31 March 2018	276
 At 31 March 2017	<u><u>334</u></u>

5. Creditors

	2018	2017
<i>Amounts falling due within one year:</i>	£	£
Taxation and social security	40	-
Accruals & other creditors	<u>5,253</u>	<u>3,115</u>
	5,293	3,115

6. Independent Examiner

	2018	2017
	£	£
Remuneration of independent examiner (Inc. vat)	270	270
Accountancy and other services (Inc. vat)	630	630

7. Movement on Funds

	At 01/04/17	Incoming Resources	Outgoing Resources	Transfers	At 31/03/18
Designated funds:					
Glasgow conference legacy fund (a)	10,734	-	-	-	10,734
 General funds:					
General fund	21,269	30,504	(30,317)	(275)	21,181
Fixed assets fund (b)	<u>334</u>	<u>-</u>	<u>(333)</u>	<u>275</u>	<u>276</u>
Total unrestricted funds	<u><u>32,337</u></u>	<u><u>30,504</u></u>	<u><u>(30,650)</u></u>	<u><u>-</u></u>	<u><u>32,191</u></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. Depreciation is charged to the fund and the cost of fixed assets purchased is transferred into the fund.

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 £1,373 were paid for three directors (2017: £5,712, ten directors).

10. Statement of Financial Activities - Comparative figures by class for the year ended 31 March 2017

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 2017 £
Income from:			
<i>Donations and legacies:</i>			
Grants	20,000	-	20,000
Membership fees & contributions	6,892	-	6,892
<i>Charitable activities:</i>			
Fee income and other charges	886	-	886
<i>Investments:</i>			
Bank interest	54	-	54
<i>Other:</i>			
Other income	75	-	75
Total	<u>27,907</u>	<u>-</u>	<u>27,907</u>
Expenditure on:			
<i>Charitable activities:</i>	<u>29,812</u>	<u>-</u>	<u>29,812</u>
Total	<u>29,812</u>	<u>-</u>	<u>29,812</u>
Net income / (expenditure) for year	(1,905)	-	(1,905)
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	(1,905)	-	(1,905)
Reconciliation of funds:			
Funds brought forward	<u>34,242</u>	<u>-</u>	<u>34,242</u>
Funds carried forward	<u><u>32,337</u></u>	<u><u>-</u></u>	<u><u>32,337</u></u>