

International Association for Community Development

(A Company Limited by Guarantee)

**Report and Financial Statements
For the Year Ended
31 March 2019**



**Company Number: SC187568
Charity Number: SC036090**

International Association for Community Development

**Report and Financial Statements
For the Year Ended 31st March 2019**

Contents	Pages
Reference and Administrative Information	2
Report of the Directors	3 – 6
Independent Examiner’s Report	7
Statement of Financial Activities (including Income & Expenditure Account)	8
Balance Sheet	9
Accounting Policies	10
Notes to the Financial Statements	11 – 13

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
Anthony Ssembatya Kimbowa
Paul Lachapelle
Connie Loden
Clare MacGillivray
Colette Jane McGarva
Anita Paul
Asnarulkhadi Abu Samah
Muhammad Bello Shitu
John Stansfield
Catherine Wanjhi
Gregory Wise

Also serving in the year:

Shahzad Ismail
Julius Mwanga

International Association for Community Development

Report of the Directors For the Year Ended 31 March 2019

The Directors are pleased to present their report and the financial statements for the year ended 31st March 2019.

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 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 third 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.

International Association for Community Development

Report of the Directors (continued)

Objectives and Review of Activities (continued)

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.
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 active members of the IACD. 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. The following report highlights the work undertaken by the association set against the work plan targets. This effort was led under the direction of the current IACD President, Paul Lachapelle with assistance by the volunteer Board, and back up support from our part time administrators Meredith Greta and Colette McClure.

This review covers the period from April 2018 until March 2019. This was the third year of the current four-year IACD 2016-2020 Strategic Plan. We extended and consolidated our work through a wide range of events, continuing professional development support, resource development and member recruitment and expansion.

In June 2018 we held our AGM using the Zoom platform, whereby members from around the world could join a live video AGM together with Board members. Three new Board appointments were made at the 2018 representing Southeast Asia (Malaysia) and Sub Saharan Africa (Kenya) and we also saw an expansion of our Country Correspondent appointments during the 2018/19 year in Lesotho, Malaysia, Mexico, Nigeria, Pakistan, South Africa, Tanzania, and Uganda.

2019 is the twenty-first anniversary of the move of IACD international secretariat and HQ to Scotland and to celebrate this, we decided to return our annual international conference to Scotland, for the third time in twenty-one years. Throughout the fiscal year, we have planned the 2019 World Community Development Conference scheduled for June 23-26 in Dundee Scotland.

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 GCDEX repository continues to grow and 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 tagged for ease of grouping into the referencing. New categories or chapters are added as areas of special interest develop.

In 2018 we continued to develop the IACD website www.iacdglobal.org. Average visits to the website per month this year are 1830. The majority of these are new visitors who did not visit the previous website. Alongside the new website, we have greatly expanded the daily posts placed on IACD's Facebook site. We currently have 6068 followers on the site. We also have a members' site, with membership at 2713.

Practice Insights magazine produced the following three issues:

- Issue 11: Africa Special Issue
- Issue 12: Community Development Education
- Issue 13: 2018 World Community Development Conference Highlights

We partnered with Real Indonesia and Five Pillar Foundation co-organise a Practice Exchange programme in Bali Indonesia. This programme has enabled IACD to raise its profile on the continent, where our membership

International Association for Community Development

Report of the Directors (continued)

Objectives and Review of Activities (continued)

continues to grow. A second very successful Practice Exchange took place in late June visiting the west coast of Ireland following the WCDC2018 Conference in association with Community Work Ireland and Maynooth University.

Working in partnership with the CLD Standards Council in Scotland we gathered together examples of national Community Development standards from around the world, engaged with our members and ran two consultation workshops. From this we published *Towards Shared International Standards for Community Development Practice* and the document was officially launched at the 2018 WCDC in Maynooth, Ireland. Since then the Standards have been translated into several languages including French, Kiswahili, Georgian, Russian, Ukrainian and Armenian. Several of these have been launched in country at regional/national CD events. Further translations are underway and we hope to shortly be bringing forward versions in Spanish, Hindu, Chinese, Kazakh, Belarusian and Bulgarian. A Malay edition is now in design stage following completion of the translation.

Following the adoption of the International Standards and their subsequent translation into several languages the Board has agreed to explore potential options for an accrediting/endorsing role for IACD. A Working Group has been set up, convened through the Training, Publications and Professional Development Committee, to identify and examine options for IACD in relation to accreditation of CD courses and also consider potential resource needs and income generation potential. The Working Group will prepare an options paper for the Board to consider in June 2019.

We are now planning a Youth Forum as part of our 2019 World Community Development Conference in Dundee. Specifically, we plan to target the new generation of under 40 age CD leaders around the world with a coordinated seminar whereby around 30 young CD leaders from different countries will be brought together to vision and explore the challenges and opportunities for the shape of the CD, community organising and education over the coming decade. In 2018/19 we co-partnered on a mini regional conference in Nigeria. This was well attended and helped boost interest in IACD in the region. This work was led by our respective regional directors. None of the Scottish Government grant was invested in these events, although general marketing support from the office was provided.

As an accredited organisation to the UN, the association is required to submit a brief annual report on our work. This focuses 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 2018 we highlighted the Maynooth Conference; Practice Insights which presented case studies and commentary from around the world on CD and the SDGs; and the continued growth of the Global Community Development Exchange, which uses the SDGs themes as core to its indexing. IACD currently has two active representatives who try to attend events and consultation meetings at the UN in New York or Geneva. These are Anastasia Crickley (IACD Vice President) who is the immediate past chair of the UN Committee on the Elimination of Racial Discrimination (CERD), and Tony Kimbowa who also works for UN Women.

IACD representatives participated in Sustainable Development Fora including the July 2018 New York High Level Political Forum and in the September 2018 UN General Assembly Plenary. The IACD Vice President supported the development of the 2018 Global Minorities Forum and chaired the final half day Plenary in Geneva. She also promoted participation at the Forum by Minorities. The Vice President participated NGO caucus of the annual March UN Commission on the Status of Women in New York and spoke about the importance of community development for global empowerment of women there and at its side events. She has been invited to be a member of UN Women's Expert Group on Women's Migration

We still have two youth members as part of our team of volunteer representatives able to attend UN NGO consultation meetings in New York and/or Geneva – Alyssa Faulkner and Michael McTernan.

International Association for Community Development

Report of the Directors (continued)

Objectives and Review of Activities (continued)

Our office based at SCDC in Glasgow continues to provide member service support and profiles Scotland as the location for CD's international network. We have increased the capacity at the office to administer the 2019 Dundee conference.

Financial review

At the end of the financial year the carry forward funds were £39,122, of which £28,388 were general reserves and £10,734 has been designated to continue the legacy of the 'Community is the Answer' conference held in 2014.

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 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 5 June 2019 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 2019 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

Stanley Wynd ACIS FCIE
122 Giles Street
Edinburgh
EH6 6BZ

Date: 13/6/19

International Association for Community Development
Statement of Financial Activities (including Income & Expenditure Account)
For the Year Ended 31 March 2019

Income from:	Note	Total 2019 £	Total 2018 £
<i>Donations and legacies:</i>			
Grants	1	20,000	20,000
Membership fees & contributions		8,131	7,774
<i>Charitable activities:</i>			
Fee income and other charges		7,031	2,720
<i>Investments:</i>			
Bank interest		11	10
Total		<u>35,173</u>	<u>30,504</u>
Expenditure on:			
<i>Charitable activities</i>	2	28,242	30,650
Total		<u>28,242</u>	<u>30,650</u>
Net income / (expenditure) for year		6,931	(146)
Transfers		<u>-</u>	<u>-</u>
Net movement in funds		6,931	(146)
Reconciliation of funds:			
Funds brought forward		<u>32,191</u>	<u>32,337</u>
Funds carried forward	9	<u>39,122</u>	<u>32,191</u>

All funds are unrestricted funds

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

International Association for Community Development

Balance Sheet at 31 March 2019

	Note	2019 £	2018 £
Fixed Assets			
Tangible assets	4	<u>193</u>	<u>276</u>
Current Assets			
Debtors	5	8,330	-
Cash at bank and in hand		<u>123,052</u>	<u>37,208</u>
		<u>131,382</u>	<u>37,208</u>
Creditors:			
<i>Amounts due within one year</i>	6	<u>92,453</u>	<u>5,293</u>
Net Current Assets		<u>38,929</u>	<u>31,915</u>
Net Assets		39,122	32,191
Funds			
Restricted funds		-	-
Unrestricted funds		<u>39,122</u>	<u>32,191</u>
Total Funds	9	39,122	32,191

For the year ending 31st March 2019 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 Directors on 5 June 2019 and signed on their 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.

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	Total 2019	Total 2018
Grants:	£	£
Scottish Government	<u>20,000</u>	<u>20,000</u>
Total grants receivable	<u>20,000</u>	<u>20,000</u>

2. Expenditure	Total 2019	Total 2018
Charitable activities:	£	£
Conference and event costs	-	3,206
Staff costs	12,532	8,138
Insurance	420	185
Printing and promotion	3,306	2,580
Office costs	394	247
Website maintenance	2,308	4,596
Travel and expenses	2,200	1,942
Professional fees	2,771	7,408
Premises costs	1,440	542
Bank interest and charges	1,743	560
Depreciation	83	333
Accountancy	900	900
Miscellaneous costs	145	13
Total	<u>28,242</u>	<u>30,650</u>

3. Staff costs	2019	2018
	£	£
Wages & salaries	10,979	8,138
Training	100	-
Recruitment	250	-
Agency staff	<u>1,203</u>	-
Total staff costs	<u>12,532</u>	<u>8,138</u>

The average number of employees in the year was 1 (2018 - 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 2018	3,859	
Additions	-	
Disposals	<u>(3,444)</u>	
At 31 March 2019	415	
Depreciation:		
At 1 April 2018	3,583	
Charge for period	83	
On disposals	<u>(3,444)</u>	
At 31 March 2019	<u>222</u>	
Net Book Value:		
At 31 March 2019	193	
At 31 March 2018	<u>276</u>	
5. Debtors	2019	2018
	£	£
Trade debtors	271	-
Prepayments and accrued income	<u>8,059</u>	<u>-</u>
	<u>8,330</u>	<u>-</u>
6. Creditors	2019	2018
<i>Amounts falling due within one year:</i>	£	£
Trade creditors	3,223	4,353
Taxation and social security	475	40
Accruals & deferred income	<u>88,755</u>	<u>900</u>
	<u>92,453</u>	<u>5,293</u>
7. Deferred income	2019	2018
<i>Movement in deferred income account:</i>	£	£
Balance at 1 April 2018	-	-
Added in current year	87,471	-
Released to income from previous year	-	-
Balance at 31 March 2019	<u>87,471</u>	<u>-</u>

Income made up of registration and sponsorship fees received in advance of the conference to be held in the following accounting year is accounted for as deferred income and recognised as a liability until the conference takes 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	2019	2018
	£	£
Remuneration of independent examiner (Inc. vat)	270	270
Accountancy and other services (Inc. vat)	666	630

9. Movement on Funds

	At 01/04/18	Income	Expenditure	Transfers	At 31/03/19
Designated funds:					
Glasgow conference legacy fund (a)	10,734	-	-	-	10,734
General funds:					
General fund	21,181	35,173	(28,159)	-	28,195
Fixed assets fund (b)	276	-	(83)	-	193
Total unrestricted funds	<u>32,191</u>	<u>35,173</u>	<u>(28,242)</u>	<u>-</u>	<u>39,122</u>

Notes to funds:

- (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.

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 £1,387 were paid for two directors (2018: £1,373, three directors).

12. Statement of Financial Activities - Comparative figures by class for the year ended 31 March 2018

In both years the charity's funds were made up of unrestricted funds