

COMPANY REGISTRATION NUMBER: SC187568  
CHARITY REGISTRATION NUMBER: SC036090

**International Association for Community Development  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 March 2021**

**FOURM LIMITED**

Chartered accountants  
Stannergate House  
41 Dundee Road West  
Broughty Ferry  
Dundee  
DD5 1NB

# **International Association for Community Development**

## **Company Limited by Guarantee**

### **Financial Statements**

**Year ended 31 March 2021**

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**International Association for Community Development**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 March 2021**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

**Reference and administrative details**

<b>Registered charity name</b>	International Association for Community Development
<b>Charity registration number</b>	SC036090
<b>Company registration number</b>	SC187568
<b>Principal office and registered office</b>	101 Rose Street South Lane Edinburgh EH2 3JG

**The trustees**

Maryam Ahmadian	
Dee Brooks	
Ursula Andrea Harman Canelle	(Resigned 30 June 2020)
Anna Clarke	
Anastasia Crickley	
Kwok Kin Fung	
Anthony Ssembatya Kimbowa	
Paul Lachapelle	
Connie Loden	
Clare MacGillivray	
Anastasia Matvievskaia	
Colette Jane McGarva	
Daniel Muia	
Anita Paul	
Asnarulkhadi Abu Samah	
Muhammad Bello Shitu	
John Stansfield	(Resigned 21 August 2020)
Catherine Wanjohi	
Anna Ortiz	(Appointed 30 June 2020)
Ezra Jeann Baptiste	(Appointed 30 June 2020)
Holly Scheilb	(Appointed 30 June 2020)

<b>Independent examiner</b>	Karen Henderson CA Stannergate House 41 Dundee Road West Broughty Ferry Dundee DD5 1NB
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# **International Association for Community Development**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2021**

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#### **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.

Directors are elected to the Board for an initial term of three years and may serve for up to three terms. Directors are expected to attend four Board meetings during the year in addition to the AGM 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.



**International Association for Community Development**  
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**Year ended 31 March 2021**

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**Objectives and 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 2020-2024**

The following report highlights the work undertaken by the association under the five strategic priorities set in the new 2020-2024 Strategy. Delivery on these actions was undertaken by the Board of Directors on a voluntary basis 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, values and methods of community development, championing community participation and empowerment.**

Following the inaugural meeting of global community development educators in Maynooth in 2018, and again in 2019, we have this year facilitated an online forum and networking opportunities for global community development educators. As educators across the world came to grips with new modes of teaching, necessitated by COVID-19, IACD saw an opportunity to bring together community development educators in a Global Forum to discuss the challenges and opportunities they have met this year. This event launched in March 2021 and a second event is planned for May 2021. Since publication in English in 2018, the International Standards for Community Development Practice have been translated into Kiswahili, Armenian, Ukrainian, Malay, French, Russian, Kazakh, Spanish, Georgian, Belarusian and Chinese. Further translations into German, Bulgarian, Uzbek, Portuguese and Turkish languages are nearly completed. Additionally, Regional Director for Europe, Anastasia Matvievskaya; and Regional Director for East Asia, KK Fung; both held regional events to launch the Standards. During the year, we designed and launched a summary of the International Standards for Community Development Practice at our 2020 Annual General Meeting. IACD was thrilled to have the support of Cabinet Secretary for Local Government and Communities, Aileen Campbell as she delivered a warm welcome to delegates and launched the Summary Standards. The Summary Standards were first published in English and Russian, and we added translations in Kiswahili, Kazakh, Belarusian, Spanish and Ukrainian this year.

Our publication Practice Insights magazine continued to receive very positive feedback this year. We produced the following three issues this year:

- 1) Issue 16: 2019 World Community Development Conference Highlights
- 2) Issue 17: Community Development Approaches to the COVID-19 Crisis
- 3) Issue 18: Asset Based Community Development

We have maintained our commitment to providing our resources in as many accessible formats as possible. Through our annual membership survey, we learned that some of our members lacked an Internet connection fast enough to load our magazines. We responded by creating a minimum of two different versions of each issue -high resolution, low-resolution that loads very quickly, an interactive weblink version, and/or a print-from-home edition.

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. Publication is expected in the summer of 2021.



# **International Association for Community Development**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2021**

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#### **2) Support and engage with members and the field, by promoting and providing quality international practice exchanges, conferences, continuing professional development support and website resources:**

Through the year we have continued to grow our membership and strengthen the services we offer. Due to the Covid 19 pandemic this has brought both challenges and opportunities. As at 31st March 2021, IACD had a total of 542 current members. 195 new members joined during the year.

Our plans for the 2020 World Community Development Conference were well under way when the Covid 19 pandemic hit. Having waited and watched to see just how this might impact on the conference going ahead, we took the appropriate decision to postpone the conference to June 2021. A more recent decision has been to make the WCDC 2021 fully virtual. The coordinating team in Kenya is led by IACD Regional Director for Sub-Saharan Africa, Dr Daniel Muia supported by an International Advisory group. The team in Kenya have worked tirelessly to stay in communication with all registered delegates, those who submitted abstracts, and the general membership of IACD. This upcoming WCDC will be our most accessible and affordable conference in recent history.

Due to the emergence of COVID-19 around the globe, we were unable to hold any Practice Exchanges this year.

Despite the challenges COVID-19 posed this year, our Directors organised several professional development opportunities for both members and guests. In March 2021, we held a seminar "Community Development as an Academic Discipline" for Universities from Ukraine, Russia, Belarus, Kazakhstan and Kyrgyzstan. IACD President Anna Clarke and European Director and former Vice President Anastasia Crickley supported this initiative and were the speakers of this seminar.

We continued to develop the association's website [www.iacdglobal.org](http://www.iacdglobal.org). This year, IACD took the development of our website to new heights both in terms of content and security. Following the UK's departure of the EU, IACD remains committed to adhering to regulations set out in GDPR legislation. We continued to take steps to make our website more accessible. We added to our prominent "Quick Links" to the front page for ease of navigation and classified each new post for ease of searchability. We also added a new section to the website to feature high-quality case studies from our members. This section of the website is used to display and promote the work of our members. All members are encouraged to participate to facilitate knowledge-sharing.

Average visits to the website per day increased from 50 sessions in 2019-2020 to 80 sessions in 2020-2021. A majority of visitors to our website (nearly 80%) are new. This increase in traffic and views is likely a result of our efforts to increase resources and news on the website. This year we also began uploading video recordings of our webinars for the first time this year to improve access to our programs and events for our members all over the world. This has proven hugely popular and website traffic increases significantly on the day and the day after a new webinar is uploaded. The website is also benefiting from additional signposting through our increased use of social media. IACD launched our Instagram account earlier this year highlighting news, resources, events, and information that can be accessed through our website. In addition to our website and Instagram, our following on Facebook and Twitter also increased from 2019-2020 to 2020-2021. Our Facebook page has swelled from 8,414 followers last year to 9,309. Our Facebook group, a place for our members to network, post, communicate, and collaborate has gone from a membership of 3,083 to 3,607.

We continue to publish the IACD monthly newsletter with members actively contributing around identified themes. This is circulated widely to all members and through our social media forums.



# **International Association for Community Development**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2021**

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#### **3) Engage and collaborate with country networks and organizations for community development practitioners (fieldworkers, managers, academics, students, volunteers and activists) around the world:**

Despite the challenges posed by COVID-19 to holding in-person events, IACD pioneered a number of virtual events. In April 2020, Regional Director for Oceania, Dee Brooks, launched a monthly "IACD Discussions with Members" series of webinars. These discussions are well attended and allow our members to network, share ideas, and collaborate. Dr Daniel Muia, IACD's Regional Director for Sub-Saharan Africa also began a series of monthly webinars to provide a more structured monthly event for our members. Both monthly events began as regional events, but they became so popular that IACD opened them to all current members. We also held a number of one-off special events and webinars, both regionally and internationally. In May 2020, we held a webinar on Asset Based Community Development and Participatory Community Building. In July 2020, we invited our members in Europe to join our Regional Directors for a collaborative online networking event. Several Regional Directors representing North America, Sub-Saharan Africa, and North Africa & the Middle East produced a virtual webinar on Community Development Approaches in North Africa and the Middle East. In January 2021, we hosted a webinar on The Role of Community Development in Gender Inequality and Minority Communities in Hong Kong. In addition to these events, our Regional Directors are active in organizing events in their home countries and local areas. In October, Regional Director for Southeast Asia, Asnarulkhadi Abu Samah, was a panellist at the National Occupational Skills Standards for Community Services Workshop. There, he delivered a presentation on the International Standards for Community Development to members of the Social Welfare Department, the Ministry of Women, Family, and Community Development, as well as leaders of local NGOs.

UK and Republic of Ireland based Directors held a session for community development practitioners in Scotland, the island of Ireland, England and Wales to consider the impact of COVID-19 on community development practice. Despite the limitations of lockdown, we continue to strengthen the ties between IACD, and SCDC, CDAS, and SCDN in Scotland

#### **4) Engage with the immediate and ongoing consequences and outcomes of the COVID 19 global crisis, climate justice and other current and emerging issues.**

Principally IACD has two accreditations with the UN. First with ECOSOC and then with DGC (Department of Global Communications, which is also the DPI-Department of Public Information). 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.

IACD currently has three active representatives who try to attend events and consultation meetings at the UN in New York or Geneva. These are Anastasia Crickley -- who is the immediate past chair of the UN Committee on the Elimination of Racial Discrimination (CERD); Tony Ssembatya (IACD Regional Director for Sub-Sahara Africa), recipient of the Friedrich Naumann Stiftung Fur Die Freiheit Scholarship who also works for UN Women; and Maryam Ahmadian, IACD Regional Director for North Africa and the Middle East.

We retained 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 Chloe O'Malley. This year, Chloe attended the United Nations Youth Representatives gathering to connect with other Youth Representatives from around the world. In addition to networking with other young people involved with voluntary organizations, Chloe also appeared on RTE Radio in July to discuss community development and the United Nations.

In addition to the work actively being done by the attendance of our Representatives at various online UN events, IACD also held planning meetings to create a United Nations webinar. The purpose of this webinar is to present information on how the UN operates locally and works with Civil Society Organizations. This webinar is scheduled for May 2021.

IACD furthers the work of the United Nations by promoting and publishing news on the United National Sustainable Development Goals. We regularly highlight one of the seventeen goals and the current work being done to further that goal by members of the community.

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**5) Ensure the sustainability of IACD as a well-governed, effective, professional organization.**

During May 2020 we undertook a revised Board recruitment process to fill vacancies that had arisen. At our 2020 AGM we welcomed Anna Ortiz (South America and Caribbean Islands) Ezra J Baptiste (South America and Caribbean Islands) and Holly Scheib (North America). We said goodbye to Ursula Harman (South America) thanking her for her contribution as a Director for the period 2016-2020 and wishing her well in her ongoing role as Councilwoman for the San Bartolo district in Peru. During the year we also said goodbye to John Stansfield (Oceania) who stood down as a Director and Vice President. John joined the Board in 2015 and during his time as a Director was instrumental in establishing the GCDEX resource in partnership with ACDA. We wish to acknowledge our appreciation to both John and ACDA for their work on this project. John also organised a number of conferences, chaired the Training, Professional Development and Publications committee and managed and contributed to Practice Insights. We wish him well in future endeavours.

In July 2020 the association launched a new 4-year Strategic Plan (2020-2024) at the Annual General Meeting ensuring alignment with our purpose, vision and values. This followed a period of consultation with members. The full Strategic Plan is on our website and can be accessed here <https://www.iacd.org.uk/directors>. Directors have all taken part in Good Governance and Charity Trustee training and we have reviewed a number of our policies and procedures including a fully revised Employee Handbook.

Once again we wish to acknowledge and thank the Scottish Government for continuing to support us with a core grant. We value and appreciate the strong and positive working relationship we have with the Scottish Government Ministers and Officers and are committed to see this strengthened further.

When Scotland entered lockdown in March 2020, and due to COVID-19 restrictions on working in offices, our administrator has worked from home for the entirety of this year. These arrangements continue in place.

**Financial review**

At the end of the financial year the carry forward funds were £112,403, of which £85,855 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.



# **International Association for Community Development**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2021**

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#### **Trustees' Responsibilities**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year. Under that law, the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless it is satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period. In preparing these financial statements, the Committee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 2 June 2021 and signed on behalf of the board of trustees by:



Clare MacGillivray  
Trustee

# International Association for Community Development

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of International Association for Community Development *(continued)*

Year ended 31 March 2021

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I report to the trustees on my examination of the financial statements of International Association for Community Development ('the charity') for the year ended 31 March 2021.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Karen Henderson CA  
Independent Examiner

Stannergate House  
41 Dundee Road West  
Broughty Ferry  
Dundee  
DD5 1NB

2 June 2021

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# International Association for Community Development

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		2021		2020
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	29,321	29,321	54,138
Charitable activities	6	–	–	112,927
Investment income	7	–	–	8
<b>Total income</b>		<u>29,321</u>	<u>29,321</u>	<u>167,073</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8	23,770	23,770	99,343
<b>Total expenditure</b>		<u>23,770</u>	<u>23,770</u>	<u>99,343</u>
<b>Net income and net movement in funds</b>		<u>5,551</u>	<u>5,551</u>	<u>67,730</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		106,852	106,852	39,122
<b>Total funds carried forward</b>		<u>112,403</u>	<u>112,403</u>	<u>106,852</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 11 to 17 form part of these financial statements.



# International Association for Community Development

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	13	814	1,122
<b>Current assets</b>			
Debtors	14	821	—
Cash at bank and in hand		112,410	107,858
		<u>113,231</u>	<u>107,858</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>1,642</u>	<u>2,128</u>
<b>Net current assets</b>		111,589	105,730
<b>Total assets less current liabilities</b>		<u>112,403</u>	<u>106,852</u>
<b>Net assets</b>		<u>112,403</u>	<u>106,852</u>
<b>Funds of the charity</b>			
Unrestricted funds		112,403	106,852
<b>Total charity funds</b>	17	<u>112,403</u>	<u>106,852</u>

For the year ending 31 March 2021 the charity 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 financial statements 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 financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 2 June 2021, and are signed on behalf of the board by:

Clare MacGillivray  
Trustee

The notes on pages 11 to 17 form part of these financial statements.

# **International Association for Community Development**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2021**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 101 Rose Street South Lane, Edinburgh, EH2 3JG.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **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.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# International Association for Community Development

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.



# **International Association for Community Development**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 March 2021**

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#### **3. Accounting policies *(continued)***

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 20% straight line

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

##### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### **4. Limited by guarantee**

The company was incorporated under the Companies Act as a private company limited by its guarantee and not having a share capital. The liability of members is limited to £1 each.

# International Association for Community Development

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Membership fees & contributions	9,321	—	9,321
<b>Grants</b>			
Scottish Government	20,000	—	20,000
NHS Health Scotland	—	—	—
Dundee City Council	—	—	—
CLD Standards Council	—	—	—
	<u>29,321</u>	<u>—</u>	<u>29,321</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Membership fees & contributions	9,138	—	9,138
<b>Grants</b>			
Scottish Government	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
	<u>29,138</u>	<u>25,000</u>	<u>54,138</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fee income and other charges	<u>—</u>	<u>—</u>	<u>112,927</u>	<u>112,927</u>

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>—</u>	<u>—</u>	<u>8</u>	<u>8</u>

# International Association for Community Development

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2021	Total fund 2020
	£	£	£
Conference and events costs	101	101	73,977
Staff costs	12,352	12,352	11,964
Insurance	98	98	420
Printing and promotion	5,737	5,737	3,413
Office costs	524	524	1,411
Website maintenance	1,211	1,211	823
Travel and expenses	100	100	3,159
Professional fees	1,387	1,387	346
Premises costs	—	—	720
Bank interest and charges	299	299	933
Depreciation	308	308	336
Accountancy	829	829	900
Miscellaneous costs	824	824	941
	<u>23,770</u>	<u>23,770</u>	<u>99,343</u>

#### 9. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>308</u>	<u>336</u>

#### 10. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>720</u>	<u>900</u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	11,097	11,027
Social security costs	340	436
Employer contributions to pension plans	915	501
	<u>12,352</u>	<u>11,964</u>

The average head count of employees during the year was 1 (2020: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Admin Staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).



# International Association for Community Development

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 12. Trustee remuneration and expenses

The key management personnel comprise of the directors, who received no remuneration in the year (2019 - £Nil). Volunteers, which included the board members and international students, assisted with all aspects of the charity's work.

#### 13. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2020 and 31 March 2021	<u>1,680</u>
Depreciation	
At 1 April 2020	558
Charge for the year	<u>308</u>
At 31 March 2021	<u>866</u>
Carrying amount	
At 31 March 2021	<u>814</u>
At 31 March 2020	<u>1,122</u>

#### 14. Debtors

	2021 £	2020 £
Prepayments and accrued income	<u>821</u>	<u>—</u>

#### 15. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	765	900
Social security and other taxes	424	779
Other creditors	<u>453</u>	<u>449</u>
	<u>1,642</u>	<u>2,128</u>

#### 16. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £915 (2020: £501).

# International Association for Community Development

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 Mar 2021 £
General funds	79,996	29,321	(23,462)	—	85,855
Fixed assets fund	1,122	—	(308)	—	814
Glasgow conference legacy fund	10,734	—	—	—	10,734
WCDC 2021 fund	15,000	—	—	—	15,000
	<u>106,852</u>	<u>29,321</u>	<u>(23,770)</u>	<u>—</u>	<u>112,403</u>

  

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 Mar 2020 £
General funds	28,195	142,073	(74,007)	(16,265)	79,996
Fixed assets fund	193	—	(336)	1,265	1,122
Glasgow conference legacy fund	10,734	—	—	—	10,734
WCDC 2021 fund	—	—	—	15,000	15,000
	<u>39,122</u>	<u>142,073</u>	<u>(74,343)</u>	<u>—</u>	<u>106,852</u>

#### 18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	814	814
Current assets	113,231	113,231
Creditors less than 1 year	(1,642)	(1,642)
<b>Net assets</b>	<u>112,403</u>	<u>112,403</u>

  

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	1,122	1,122
Current assets	107,858	107,858
Creditors less than 1 year	(2,128)	(2,128)
<b>Net assets</b>	<u>106,852</u>	<u>106,852</u>

**International Association for Community Development**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 31 March 2021**

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The following pages do not form part of the financial statements.



# International Association for Community Development

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Membership fees & contributions	9,321	9,138
Scottish Government	20,000	20,000
NHS Health Scotland	—	5,000
Dundee City Council	—	15,000
CLD Standards Council	—	5,000
	<u>29,321</u>	<u>54,138</u>
<b>Charitable activities</b>		
Fee income and other charges	—	112,927
<b>Investment income</b>		
Bank interest receivable	—	8
	<u>29,321</u>	<u>167,073</u>
<b>Total income</b>		
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Purchases	101	73,977
Wages and salaries	11,097	11,027
Employer's NIC	340	436
Pension costs	915	501
Repairs and maintenance	4,520	3,413
Insurance	98	420
Other establishment	756	2,131
Motor vehicle expenses	812	—
Other motor/travel costs	100	3,159
Legal and professional fees	1,387	346
Telephone	1,384	823
Depreciation	308	336
Interest on bank loans and overdrafts	299	933
Accountancy	829	900
Miscellaneous	89	941
Subscriptions	735	—
	<u>23,770</u>	<u>99,343</u>
<b>Total expenditure</b>	<u>23,770</u>	<u>99,343</u>
<b>Net income</b>	<u>5,551</u>	<u>67,730</u>