

**Scotland's International Development Alliance (the Alliance)**

**(formerly Network of International Development  
Organisations in Scotland (NIDOS))**

**Annual Report and Financial Statements**

**For the Year Ended  
31 March 2017**

**Company Registration Number: SC307352**

**Scottish Charity Number: SC035314**

# Scotland's International Development Alliance

## Annual Report and Financial Statements For the year ended 31 March 2017

<b>Contents</b>	<b>Pages</b>
Report of the Directors (including Reference & Administrative Information)	2 - 7
Independent Examiner's Report	8
Statement of Financial Activities (including Income & Expenditure Account)	9
Balance Sheet	10
Notes to the accounts	11 - 17

## Scotland's International Development Alliance

### Report of the Directors For the year ended 31 March 2017

The directors, who for the purposes of charity law are the trustees of the charity, are pleased to present their report and the accounts for the year to 31 March 2017.

#### Reference & Administrative Information

<b>Principal Address &amp; Registered Office:</b>	4 <sup>th</sup> Floor, Hayweight House 23 Lauriston Street Edinburgh EH3 9DQ
<b>Formerly known as:</b>	Network of International Development Organisations in Scotland (NIDOS)
<b>Website:</b>	www.nidos.org.uk
<b>Company Registration Number:</b>	SC307352
<b>Scottish Charity Number:</b>	SC035314

#### Board of Trustees:

The Trustees in office during the year were as follows:

##### Present Trustees, registered as directors of the company:

Jamie Morrison	(Chair)	Signpost International
James Wells	(Treasurer)	EMMS International
Simon Anderson		IIED
Mark Chadwick		Mercy Corps
Geraldine Hill		SCIAF
Agnes Holmes	Appointed 29 September 2016	Friends of Chitambo
Esther Kamonji		Kenyan Women in Scotland Association
Peter Kelly		Poverty Alliance
Angus Nelson		Oxfam Scotland
Lexi Parfitt		WWF Scotland
Lynne Paterson		Tearfund
Linda Todd		The Leprosy Mission Scotland

##### Former Trustees:

Douglas Blackwood	Resigned 29 September 2016	SMMHEP
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##### Staff:

Jane Salmonson		Chief Executive & Company Secretary
Sophie Buxton Burns	(appointed 20 Sep 2016)	Finance & Administration Officer (part time)
Claire Hilditch	(resigned 1 Sep 2016)	Finance & Administration Officer (part time)
Gemma Craigie-Sharland	(resigned 17 Mar 2017)	Members' Effectiveness and Fundraising Officer (part time)
Valeria Izzi		Members' Effectiveness and Fundraising Officer (part time)
Allyson Doby		Information and Communications Officer (part-time)
Sarah Freeman	(resigned 20 Jul 2016)	Policy & Communications Officer
Trudi Siedland	(1 Aug 2016 to 31 Jan 17)	Effectiveness & Administration Assistant

##### Independent Examiner:

John G. Norman, C. A.  
John G. Norman Ltd.  
Bonnington Mill Business Centre  
72 Newhaven Road  
Edinburgh EH6 5QG

##### Bankers:

Triodos Bank  
Brunel House  
11 The Promenade  
Clifton  
Bristol BS8 3FA

## **Scotland's International Development Alliance**

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

#### ***Structure, Governance and Management***

Scotland's International Development Alliance, known as 'the Alliance' (hereinafter referred to as 'the charity' or 'the company') is a company limited by guarantee and not having a share capital. The liability of the members is limited to £1 each. The company is governed by the terms of its Memorandum & Articles of Association, most recently revised in March 2017. The name of the company was changed on 4 May 2017. Throughout the year under review, the company was called Network of International Development Organisations in Scotland and was known by this name and the acronym NIDOS.

During this period there were two categories of membership organisation, full and associate, in accordance with the criteria set out in Clause 5 of the company's Articles. These continued to apply throughout the year under review, and the new categories following the change of name are outlined below. Member organisations appoint an authorised representative and one named depute to represent them at general meetings of the charity.

The affairs of the charity are directed and managed by the Board of Trustees (the company directors).

Up to 9 trustees are elected by the members (the elected trustees) and a further 3 trustees may be co-opted either at the AGM or subsequently by the Board of trustees. Elected trustees serve for a term of 3 years and then retire but are eligible to be re-elected for one further 3-year term only. Co-opted trustees serve until the next AGM, but may then be co-opted again. The Chair and Vice Chair (if desired) are also elected by the members at the AGM from the elected trustees. Other office bearers are appointed by the trustees.

Strategic decisions are made by the Board of Trustees at quarterly meetings. Day to day management is delegated to staff under the supervision of the Chief Executive and there is a finance sub-committee with both trustee and staff members.

The trustees are aware of the major risks affecting the charity and consider that, as far as possible, appropriate procedures are in place to mitigate those risks. Risks are reviewed regularly at Trustees' meetings.

Other reference and administrative information, including the names of trustees who served during the accounting period, is set out on page 2.

#### **Strategic Planning and building a new Alliance: 2017-2020**

**Strategic Planning:** During the period under review, the Board appointed four of its members to form a Strategic Planning Steering Group. This group oversaw a consultation process with members and other key stakeholders undertaken by Jane Salmonson. Feedback from the consultation was used to formulate a new strategy, vision, mission and objectives, which was approved by the members at our AGM in September 2016. The new vision is of a 'Scotland increasingly committed to creating a fairer world, free from poverty, injustice and environmental threats' and the new mission is:

"To engage people and organisations in Scotland about international development and to facilitate their informed support

To support people and organisations in Scotland contributing to effective international development to strengthen their support base and improve their impact

To represent our members, and the people and communities they serve, to local, national and international decision-makers."

## **Scotland's International Development Alliance**

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

#### ***Structure, Governance and Management (continued)***

In recognition of the fact that 'people and organisations in Scotland contributing to effective international development' does not exclusively mean international NGOs, we have widened our remit to facilitate and encourage the involvement of other types of organisations and of private individuals. This necessitated a name change to better reflect the wider breadth of membership. The new name, also agreed at AGM, will be **Scotland's International Development Alliance**, and the organisation will be known as 'The Alliance'.

**New website:** We are redeveloping our website to reflect our new strategic priorities and in response to wishes of members heard during our consultation. The new site will enable members to access training and other resources online which can help them with their organisational development and to keep up-to-date with best practice. It will also be designed to improve and encourage connections between members who share common interests, to facilitate information exchange and peer learning, and to identify the synergies between sectors that can better allow the new alliance to operationalise our vision and mission.

The changes to the Articles of Association necessitated by the name change, including a broadening of the Charitable Purposes (as shown in full below) and the membership categories were approved by our membership at the General Meeting on 23 March 2017. There will be just two categories of membership, one for organisations who will have voting rights, and one for individuals. We aim to start using the new name and website from July 2017, and will have a formal launch event at our AGM and Annual Conference in September 2017.

#### ***Membership***

At 31 March 2016 the charity had 125 member organisations. During the year, 8 new organisations became members, while 21 organisations did not renew their membership or cancelled it during the period, resulting in a total membership of 112 organisations at 31 March 2017.

#### ***Objectives, Activities & Achievements***

Scotland's International Development Alliance aims to relieve need anywhere in the world by increasing the effectiveness and efficiency of people and organisations working towards that end by:

- contributing to international development by encouraging communication amongst people and organisations in Scotland committed to the elimination of inequality, poverty and discrimination worldwide;
- increasing understanding of the international development sector in Scotland;
- building the strength and capacity of the international development sector in Scotland; and
- providing a forum to discuss and present opinion on key issues of international development with decision-makers within Scotland, the United Kingdom and beyond.

This financial period is the final year of our 3-year Business Plan which commenced in April 2014. This report shows progress against the 3 key outcomes in the business plan.

## **Scotland's International Development Alliance**

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

#### ***Objectives, Activities & Achievements (continued)***

##### **1. Scottish international development CSOs are stronger and more effective.**

NIDOS has delivered a range of services to help member organisations build their effectiveness, transparency, and sustainability.

**Effectiveness support:** Over the year we supported organisations to improve their effectiveness. We provided members with information, resources and support on strengthening their governance; partnership working; strategic planning and organisational development; monitoring, evaluation and learning; and transparency. We offered facilitated self-assessment sessions using the NIDOS Effectiveness Toolkit, as well as mentoring support, through fully-fledged mentoring relationships as well as one-off sessions on specific themes.

**Fundraising advice and support:** We held information sessions linked to the small grants programme of the Scottish Government, as well as the new DFID funding mechanisms, and provided monthly funding updates in the NIDOS newsletter and website. We provided 'application surgeries' to members applying for the Scottish Government Small Grants programme as well as support to members applying to other donors or preparing generic Letters of Enquiry. We continued to offer our members access to the Trustfunding.org database through our various hubs around Scotland.

**Training and webinars:** Over the year we delivered training courses in: Social Media (Glasgow); Grant Management (Glasgow and Inverness) and Fundraising (Edinburgh and Inverness). In total we have had 40 participants on these training courses.

We also delivered the first two webinars of the 'Beyond the Buzz' series, intended to analyse, discuss and demystify buzz words and concepts in international development jargon. These first two webinars focused on Innovation and Theory of Change, and were attended by a total of 15 participants. The podcasts of the webinars will be available in the members-only pages of the new website. We have also recorded two additional podcasts, focusing on Value for Money and Logframes, which will also be available for streaming on the new website, along with written resources.

The **Monitoring, Evaluation and Learning (MEL)** working group continued to enable organisations to share experience and approaches to strengthening their organisations' MEL. Over the year, we ran three sessions, focusing on evaluation design, organisational MEL and Value for Money. Twelve organisations engaged in this group by participating in one or more sessions.

##### **2. Scottish organisations in international development are better networked and more collaborative with each other and with others in Scotland and beyond, and as a result have strengthened capacity and impact.**

**Newsletter:** We have continued to publish our monthly newsletter. Readership has increased 23% throughout the year, from 2,156 subscribers in April 2016 to 2,645 in March 2017. The newsletter aims to highlight information from the sector, including relevant updates from Scotland and around the world, members' news and updates, events and vacancies listings, funding updates, as well as member profiles and periodic special features on effectiveness and other topics of interest. The most-read content consistently includes funding updates, vacancies, and news items of special interest to members.

**Events:** We ran a number of events this year which combined policy engagement and networking opportunities, including our Annual Conference, "Envision 2020: Scotland for a Fairer World" in September 2016. Events such as these were key in enabling members to make new contacts and build partnerships.

**Promotion of member content:** We have continued to help promote our members' events and updates. Over the year we publicised more than one hundred events and vacancies on behalf of members through our website, social media, and newsletter.

## **Scotland's International Development Alliance**

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

#### ***Objectives, Activities & Achievements (continued)***

**Emergencies:** We provided web and newsletter updates on emergencies including the appeal for communities affected by the food crisis in Malawi, which was match funded by the Scottish Government, and the Disasters Emergency Committee appeal for East Africa. We publicised links to official updates and to members' appeals.

#### **3. Scottish organisations have a greater collective influence on international development policy**

Our policy work this year has consisted of various themes, meetings and collaborative work aimed at improving policymakers' awareness of NIDOS and its members, strengthening existing relationships and improving our visibility and influence amongst key stakeholders.

**Sustainable Development Goals (SDGs).** We continued to monitor the implementation of the SDGs and publicise developments on our website. This information sharing is supported by our membership of various networks including Civicus, the BOND SDGs group and Action for Sustainable Development. We co-hosted with SCVO an event held by the Open University in Edinburgh in October 2016 to update attendees on the implementation of the SDGs in and from Scotland, and supported the production of a synthesis report. Jane Salmonson spoke on the SDGs at the first meeting of the reconvened Cross Party Group on International Development also held in October.

**Consultation responses:** We facilitated consultation responses on behalf of members, most notably the Scottish Government's consultation on its new International Development Strategy. An open event for all members was held, feedback from which was used in compiling a collaborative response submitted to the Scottish Government. Jane Salmonson spoke at an event on 'Brexit' held in the Scottish Parliament and facilitated input from members affected by our future relationship with the EU. We also held events and collated and submitted responses from members wishing to engage with DFID's new UK Aid Connect funding stream.

**Policy Coherence for Development (PCD):** We were pleased to see a proactive approach to PCD declared in the new Scottish Government International Development Policy. Both pursuing the PCD agenda and monitoring implementation of the SDGs have been given extra opportunities by the Open Government Partnership and by Scotland's pioneer status. NIDOS endorsed SCVO's successful bid to the Big Lottery Fund for extra support for civil society capacity building to allow organisations to make better use of these opportunities and has been working to raise awareness of the Open Government Partnership and the part it can play in monitoring the implementation of the SDGs and PCD. Jane Salmonson spoke on the topic at the SCVO Annual Gathering.

**Elections:** Ahead of the elections to the Scottish Parliament in May 2016, we drew up a list of international development manifesto 'asks' in partnership with Christian Aid Scotland, the Scotland Malawi Partnership and Scottish Fair Trade Forum, which was circulated widely to Parliamentary candidates. We were pleased to see commitments to international development mentioned in all the main political parties' manifestos. We strongly welcomed the incoming Scottish Government's manifesto pledges to increase their International Development Fund and Climate Justice Fund, to establish a new Humanitarian Emergency Fund and to continue the small grants scheme which had been successfully piloted. These manifesto pledges were confirmed by the incoming Minister for International Development and Europe, Dr. Alasdair Allan MSP, at the NIDOS Annual Conference and AGM in September 2016.

## Scotland's International Development Alliance

### Report of the Directors (continued)

#### **Financial Review**

Income and expenditure for the year is set out in the statement of financial activities (the SOFA) on page 9 and the accompanying notes. Total income amounted to £168,331, including grant income of £140,750, which includes £125,000 from the Scottish Government as the final year of 3-year funding. Other grant funding consisted of £15,750 from DFID as a 9-month extension to the previous 3 year effectiveness programme in partnership with BOND. Membership fees were £24,107, a similar level to the previous year. Training & events income was £785 and advertising, sponsorship and other income was £2,689.

Expenditure has been analysed by charitable activity in the SOFA, with further analysis of the costs for each activity given in note 3 on page 13. Total expenditure amounted to £181,999, an increase of 1.7% on the previous year. The majority of this increase arose from expenditure on monitoring and evaluation at the end of a 3-year funding period from the Scottish Government, and from costs associated with the strategic planning exercise conducted in 2016, prior to the development of the new 3 year business plan. This was offset by a reduction in staffing costs.

The result shows net expenditure of £13,668 for the year. This includes a planned net expenditure in restricted funds of £19,223 as brought forward restricted funding was spent. Unrestricted funds increased by £5,555.

Details of the movement in funds are shown in note 8 on page 15. Funds of £84,096 are carried forward, comprising £83,846 in the unrestricted general fund and £250 in the fixed asset fund (equivalent to the carrying value of the fixed assets).

This year was the final year of a 3 year grant contract with the Scottish Government, and of the DFID effectiveness programme in partnership with BOND. Following completion of the new strategic plan, a business plan for 2017-2020 was developed, which was presented to the Scottish Government in December 2016. Funding for the new three year period has subsequently been agreed, with a grant of £225,945 offered for 2017-18 and indicative amounts of £224,008 and £194,487 for the following 2 years.

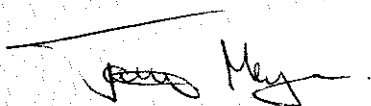
#### **Reserves Policy**

The reserves policy was reviewed at the Board meeting in June 2016, and amended with a view to reducing the general fund (the free reserves) to a range of 2-4 months' operating costs and redundancy payments, in order to ensure adequate resources for growth. At the end of the financial year, there were free reserves of £83,846, equivalent to just over 5 months' expenditure. The trustees are satisfied with the level of reserves held.

#### **Small Company Provisions**

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

#### **Signed on behalf of the Board of Trustees**



Name: JAMIE MORRISON.

Date: 23/8/2017.

Director

Company Registration Number: SC307352



**Report of the Independent Examiner  
To the Trustees of  
Scotland's International Development Alliance**

I report on the accounts of Scotland's International Development Alliance for the year ended 31 March 2017, which are set out on pages 9 to 17.

**Respective responsibilities of directors (trustees) and examiner**

The trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act) 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.

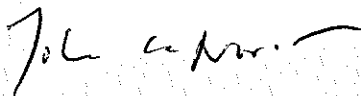
**Basis of independent examiner's statement**

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 trustees 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 Regulationshave 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.



**John G Norman CA**

**Date:** 28/7/2017

John G. Norman Ltd  
Chartered Accountants  
Bonnington Mill Business Centre  
72 Newhaven Road  
Edinburgh  
EH6 5QG

**Scotland's International Development Alliance**

**Statement of Financial Activities ( including Income & Expenditure Account )**

**For the Year to 31 March 2017**

	Note	Unrestricted Funds	Restricted Funds	Total 2017	Total 2016 Restated
		£	£	£	£
<b>Income from:</b>					
<b>Donations:</b>					
Grants receivable	2	-	140,750	140,750	160,567
Donations & member contributions		-	-	-	11,028
<b>Charitable activities:</b>					
Membership fees		24,107	-	24,107	24,464
Training & events income		785	-	785	2,776
<b>Trading activities:</b>					
Advertising & sponsorship		2,385	-	2,385	3,175
<b>Investments:</b>					
Bank interest		304	-	304	693
<b>Total income</b>		<u>27,581</u>	<u>140,750</u>	<u>168,331</u>	<u>202,703</u>
<b>Expenditure on:</b>					
<b>Raising funds</b>		1,444	11,157	12,601	12,859
<b>Charitable activities:</b>					
Networking, training & effectiveness support		7,982	49,654	57,636	49,000
Information & communications		6,069	58,064	64,133	67,232
Policy, advocacy & consultation		3,956	16,866	20,822	31,672
Organisational development		2,575	24,232	26,807	18,178
<b>Total expenditure</b>	3	<u>22,026</u>	<u>159,973</u>	<u>181,999</u>	<u>178,941</u>
<b>Net income / (expenditure)</b>		<u>5,555</u>	<u>(19,223)</u>	<u>(13,668)</u>	<u>23,762</u>
<b>Net movement in funds</b>		5,555	(19,223)	(13,668)	23,762
<b>Reconciliation of funds:</b>					
Funds brought forward		<u>78,541</u>	<u>19,223</u>	<u>97,764</u>	<u>74,002</u>
Funds carried forward		<u>84,096</u>	<u>-</u>	<u>84,096</u>	<u>97,764</u>

All income and expenditure derives from continuing activities.

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

**Scotland's International Development Alliance**

**Balance Sheet at 31 March 2017**

	Note	2017 £	2016 £ Restated
<b>Fixed Assets</b>			
Tangible assets	5	<u>250</u>	<u>552</u>
<b>Current Assets</b>			
Debtors	6	2,116	2,467
Cash at bank and in hand		<u>90,267</u>	<u>115,290</u>
		<b>92,383</b>	<b>117,757</b>
<b>Creditors:</b>			
<i>Amounts due within one year</i>	7	<u>8,537</u>	<u>20,545</u>
<b>Net Current Assets</b>		<u>83,846</u>	<u>97,212</u>
<b>Net Assets</b>		<u><u>84,096</u></u>	<u><u>97,764</u></u>
<b>Funds</b>			
Restricted funds		-	19,223
Unrestricted funds:			
<i>General fund</i>	8	83,846	77,989
<i>Fixed asset fund</i>	8	<u>250</u>	<u>552</u>
<b>Total Funds</b>		<u><u>84,096</u></u>	<u><u>97,764</u></u>

For the year ended 31 March 2017 the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 ("the Act") relating to small companies.

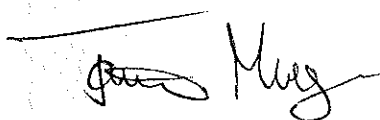
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

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 and in accordance with Charities SORP (FRS102).

Approved by the Board of Trustees and authorised for issue on 23/8/2017

Signed:



Name: JAMIE MORRISON.

Date:

23/8/2017

Director

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

## Scotland's International Development Alliance

### Notes to the Accounts

#### For the Year to 31 March 2017

#### 1. Accounting Policies

##### **Basis of Accounting**

The financial statements of the charity, which constitutes a public benefit entity as defined by FRS102, have been prepared on the historical cost basis and in accordance with the requirements of:

- the Companies Act 2006
- the Charities SORP (FRS 102): '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 (FRS102) (effective 1 January 2015)'; and
- the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The charity has taken advantage of the exemption permitted for smaller charities not to prepare a Statement of Cash Flows.

The accounts are prepared on the going concern basis. The trustees have considered whether there are any material uncertainties regarding the charity's ability to continue in operation for the foreseeable future, and are content that it is appropriate to report on this basis.

This is the first year in which the financial statements have been prepared under FRS102. The effective date of transition is 1 April 2015. The trustees have considered whether applying the accounting policies required by FRS102 necessitated a restatement of comparative items. No restatements were required in respect of assets and liabilities held at the date of transition. The 2016 expenditure figures were restated to take account of accrued holiday pay as outlined in note 11.

In accordance with the requirements of FRS102, a reconciliation of opening balances and net income / (expenditure) for the year is provided below with net income / (expenditure) under the previous GAAP adjusted for the accrual of holiday pay.

Reconciliation of reported net income	£
2015-16 net income as previously stated	29,231
Adjustment to holiday pay accrual	<u>(5,469)</u>
2015-16 net income as restated	<u>23,762</u>

##### **Income**

Generally income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from annual grants is recognised in the period to which the grant relates. Any part of an annual grant relating to a future accounting period is included as deferred income in creditors. Income from other grants and donations is recognised on receipt, provided all conditions for use of the grant have been fulfilled. Where a grant or donation is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

Income from membership fees, training and advertising is recognised on an invoice basis. Any part of fees relating to a future accounting period is included as deferred income in creditors.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. As far as possible, costs are attributed directly to the various categories of charitable expenditure. Staff costs are allocated on the basis of time spent on each activity by employees and support costs, including governance, are allocated in proportion.

Rentals under operating leases are charged on a straight-line basis over the lease term.

## Scotland's International Development Alliance

### Notes to the Accounts (continued)

#### 1. Accounting Policies (continued)

##### **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation on office equipment, furniture & fittings is calculated by the straight line method at 25% of cost per annum, to write off the cost of the assets over their estimated useful lives.

Generally assets with a cost or valuation less than £250 are not capitalised.

##### **Debtors**

Short term debtors are recognised at transaction price less any impairment. Prepayments relate to amounts paid in advance for expenditure attributable to future financial periods. Accrued income relates to income due for the current year, which had not been billed or received at the year-end.

##### **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.

##### **Other Basic Financial Instruments**

The company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently at their settlement value.

##### **Taxation**

The company is a registered charity and is exempt from corporation tax on its charitable activities. The company is not registered for VAT and expenditure includes VAT where appropriate.

##### **Pension Costs**

Pension costs represent defined contributions payable for the accounting period.

##### **Funds**

*Unrestricted funds* can be used in accordance with any of the charitable objects at the discretion of the Board of Trustees.

*Restricted funds* can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

#### 2. Grants receivable

	2017	2016
	£	£
Scottish Government for <i>networking support</i>	125,000	130,000
BOND / DFID for <i>Effectiveness Project</i>	15,750	21,082
BOND for <i>European Year of Development</i>	-	3,786
BOND / DFID for <i>work on Civil Society Partnership Review</i>	-	5,000
Third Sector Internships Scotland for <i>Marketing internship</i>	-	699
<b>Total grants receivable</b>	<b>140,750</b>	<b>160,567</b>

The above grants are all restricted in both the current and previous years.

## Scotland's International Development Alliance

### Notes to the Accounts (continued)

#### 3. Expenditure

	Direct costs £	Support costs Governance £	Other £	Total 2017 £	Total 2016 £ Restated
<i>Raising funds</i>	7,559	1,050	3,992	12,601	12,859
<i>Charitable activities</i>					
Networking, training & effectiveness support	36,025	4,499	17,112	57,636	49,000
Information & communications	45,506	3,877	14,750	64,133	67,232
Policy, advocacy & consultation	13,736	1,475	5,611	20,822	31,672
Organisational development	18,663	1,695	6,449	26,807	18,178
	<u>121,489</u>	<u>12,596</u>	<u>47,914</u>	<u>181,999</u>	<u>178,941</u>
<b>Analysis of above expenditure:</b>					
<i>Direct charitable costs:</i>					
Staff costs (Note 4)	83,955	-	-	83,955	93,358
Training fees & expenses	7,596	-	-	7,596	2,262
Event costs (including AGM)	11,971	1,142	-	13,113	12,182
BEP project costs	-	-	-	-	9,954
Publicity & promotion	10,080	-	-	10,080	9,052
Monitoring, evaluation and strategic planning	7,887	-	-	7,887	-
<i>Support costs including governance:</i>					
Staff costs (Note 4)	-	6,707	19,159	25,866	23,970
Travel & committee expenses	-	795	2,557	3,352	5,585
Occupancy costs	-	1,404	14,108	15,512	11,749
Admin support costs	-	1,075	10,799	11,874	8,819
Staff training	-	101	1,016	1,117	44
Professional fees	-	1,345	-	1,345	1,290
Depreciation	-	27	275	302	676
<b>Total expenditure</b>	<u>121,489</u>	<u>12,596</u>	<u>47,914</u>	<u>181,999</u>	<u>178,941</u>

Total support costs in 2016 amounted to £53,250 including governance costs of £11,508 and other support costs of £41,742, as restated to include accrued holiday pay.

	2017 £	2016 £
<i>Expenditure above includes the following:</i>		
Independent examiner's remuneration	<u>570</u>	<u>540</u>

## Scotland's International Development Alliance

### Notes to the Accounts (continued)

4. Staff costs	2017 £	2016 £ Restated
Gross salaries (net of SMP recovered)	91,705	105,770
Employer's National insurance costs	4,184	5,143
Pension costs	13,432	4,609
Total cost of employed staff	<u>109,321</u>	<u>115,522</u>
Consultant staff	-	133
Recruitment costs	500	1,673
<b>Total staff costs</b>	<u><u>109,821</u></u>	<u><u>117,328</u></u>
<b>Analysed as follows:</b>		
Direct charitable costs	83,955	93,358
Support costs including governance	25,866	23,970
<b>Total as above</b>	<u><u>109,821</u></u>	<u><u>117,328</u></u>

The average number of staff employed during the year, on a headcount basis, was 6 (2016: 6).

No employee earned more than £60,000.

No trustees received remuneration during the year. Travel and subsistence expenses of £621 were reimbursed to 3 trustees during the year (2016: £1,170 to 4 trustees).

The key management personnel of the charity comprise the trustees and the Chief Executive. The total employee benefits of key management personnel, including pension contributions, during the year were £41,862 (2016: £28,789).

There are no other related party transactions requiring disclosure.

5. Tangible Fixed Assets	Office equipment & furniture £
<b>Cost:</b>	
At 1 April 2016	6,549
Additions	-
Disposals	(1,284)
<b>At 31 March 2017</b>	<u>5,265</u>
<b>Depreciation:</b>	
At 1 April 2016	5,997
Charge for period	302
On disposals	(1,284)
<b>At 31 March 2017</b>	<u>5,015</u>
<b>Net Book Value:</b>	
<b>At 31 March 2017</b>	<u><u>250</u></u>
At 31 March 2016	<u><u>552</u></u>

6. Debtors	2017 £	2016 £
Accrued income & other debtors	833	1,180
Prepayments	1,283	1,287
	<u>2,116</u>	<u>2,467</u>

## Scotland's International Development Alliance

### Notes to the Accounts (continued)

7. Creditors	2017 £	2016 £
<i>Amounts falling due within one year:</i>		
Deferred income	607	1,701
Tax & social security	1,603	2,008
Grant refundable	-	6,077
Accruals & other creditors	6,327	10,759
	<u>8,537</u>	<u>20,545</u>

<i>Movements on deferred income:</i>	Total £	Fees £	Grants £
Opening balance at 1 April 2016	1,701	1,701	-
Amount released to income in year	(1,701)	(1,701)	-
Amount deferred in year	607	607	-
Closing balance at 31 March 2017	<u>607</u>	<u>607</u>	<u>-</u>

Deferred income comprises fees and grants, relating to future accounting periods, paid in advance.

8. Movement on Funds	Note	At 1/4/16 £	Movements in year			At 31/3/17 £
		£	Income £	Expenditure £	Transfers £	£
<b>Restricted funds:</b>						
Scottish Government: Core	(a)	19,223	125,000	(144,223)	-	-
DFID / BOND Project	(b)	-	15,750	(15,750)	-	-
<b>Total restricted funds</b>		<u>19,223</u>	<u>140,750</u>	<u>(159,973)</u>	<u>-</u>	<u>-</u>
<b>Unrestricted funds:</b>						
General fund		77,989	27,581	(21,724)	-	83,846
Fixed asset fund	(c)	552	-	(302)	-	250
<b>Total unrestricted funds</b>		<u>78,541</u>	<u>27,581</u>	<u>(22,026)</u>	<u>-</u>	<u>84,096</u>
<b>Total funds</b>		<u>97,764</u>	<u>168,331</u>	<u>(181,999)</u>	<u>-</u>	<u>84,096</u>

#### Notes on Funds

- (a) The Scottish Government grant for networking support is to assist the capacity building of Scottish NGOs including information exchange and promotion of best practice.
- (b) The DFID / BOND Project represents funding received by NIDOS for implementing effectiveness work as part of DFID's UK NGO Effectiveness, Transparency and Shaping EU Aid Performance grant, for which BOND is the lead partner.
- (c) The fixed asset fund represents the net book value of fixed assets. Depreciation for each period is charged to the fund and the cost of assets purchased is transferred in.



## Scotland's International Development Alliance

### Notes to the Accounts (continued)

#### 9. Analysis of Net Assets Between Funds

	Restricted Funds	Fixed asset Fund	General Fund	Total Funds
	£	£	£	£
Tangible fixed assets	-	250	-	250
Debtors	-	-	2,116	2,116
Cash at bank and in hand	-	-	90,267	90,267
Creditors	-	-	(8,537)	(8,537)
<b>Net assets at 31 March 2017</b>	<u>-</u>	<u>250</u>	<u>83,846</u>	<u>84,096</u>

#### 10. Prior Year Statement of Financial Activities

	Unrestricted Funds Restated	Restricted Funds Restated	Total 2016 Restated
	£	£	£
<b>Income from:</b>			
<b>Donations:</b>			
Grants receivable	-	160,567	160,567
Donations & member contributions	11,028	-	11,028
<b>Charitable activities:</b>			
Membership fees	24,464	-	24,464
Training & events income	2,776	-	2,776
<b>Trading activities:</b>			
Advertising & sponsorship	3,175	-	3,175
<b>Investments:</b>			
Bank interest	693	-	693
<b>Total income</b>	<u>42,136</u>	<u>160,567</u>	<u>202,703</u>
<b>Expenditure on:</b>			
<b>Raising funds</b>	2,166	10,693	12,859
<b>Charitable activities:</b>			
Networking, training & effectiveness support	4,297	44,703	49,000
Information & communications	20,631	46,601	67,232
Policy, advocacy & consultation	6,680	24,992	31,672
Organisational development	2,029	16,149	18,178
<b>Total expenditure</b>	<u>35,803</u>	<u>143,138</u>	<u>178,941</u>
<b>Net income / (expenditure)</b>	<u>6,333</u>	<u>17,429</u>	<u>23,762</u>
<b>Net movement in funds</b>	6,333	17,429	23,762
<b>Reconciliation of funds:</b>			
Funds brought forward	<u>72,208</u>	<u>1,794</u>	<u>74,002</u>
Funds carried forward	<u>78,541</u>	<u>19,223</u>	<u>97,764</u>

## Scotland's International Development Alliance

### Notes to the Accounts (continued)

#### 11. Restatement of Comparative Figures

In accordance with the requirements of FRS102, the comparative figures have been restated to include an accrual for holiday pay as at 31 March 2016. The effect of the restatement is shown below and is reflected in the presentation of the comparative Statement of Financial Activities at Note 10.

	<b>As previously stated £</b>	<b>As restated £</b>
Total expenditure	<u>173,472</u>	<u>178,941</u>
Net income	<u>29,231</u>	<u>23,762</u>
Net assets	<u>103,233</u>	<u>97,764</u>

#### 12. Lease commitment

The company moved to new premises on 21 April 2016 and has signed a licence agreement for a four year period. The annual cost is £17,149 in the first year with an increase of 2% in each of the following years.