

**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 2018**

Company Registration Number: SC307352

Scottish Charity Number: SC035314

Scotland's International Development Alliance

Annual Report and Financial Statements For the year ended 31 March 2018

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Scotland's International Development Alliance

Report of the Directors For the year ended 31 March 2018

The directors, who for the purposes of charity law are the trustees of the charity (hereinafter referred to as 'the trustees'), are pleased to present their report and the accounts for the year to 31 March 2018.

Reference & Administrative Information

Principal Address & Registered Office:	4 th Floor, Hayweight House 23 Lauriston Street Edinburgh EH3 9DQ
Formerly known as:	Network of International Development Organisations in Scotland (NIDOS)
Website:	www.intdevalliance.scot
Company Registration Number;	SC307352
Scottish Charity Number:	SC035314

Board of Trustees:

The trustees in office throughout the year and at the date of this report were as follows:

Jamie Morrison	(Chair)	Signpost International
Simon Anderson	(Vice Chair)	IIED
Mark Chadwick	(Treasurer from 14/3/18)	Mercy Corps
James Wells	(Treasurer until 14/3/18)	EMMS International
Geraldine Hill		SCIAF
Agnes Holmes		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

Staff:

Jane Salmonson		Chief Executive & Company Secretary
Sophie Buxton Burns		Finance & Administration Officer (part time)
Kruti Buch	(appointed 19 Jun 2017)	Effectiveness & Learning Advisor
Sarah Conway	(appointed 1 Aug 2017)	Membership Services Manager
Allyson Doby	(resigned 31 Jul 2017)	Information and Communications Officer (part-time)
Valeria Izzi	(resigned 13 Apr 2017)	Members' Effectiveness and Fundraising Officer (part time)
Sofia Pira	(appointed 13 Feb 2018)	Communications & Administration Assistant (part-time)
Lewis Ryder-Jones	(appointed 1 Jun 2017)	Policy & Communications Officer

Independent Examiner:

John G. Norman, C. A.
John G. Norman Ltd.
122 Giles Street
Leith
Edinburgh EH6 6BZ

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 share capital. The liability of the members is limited to £1 each. The company is governed by the terms of its Articles of Association, most recently revised in March 2017.

The name of the company was changed on 4 May 2017. The Alliance was previously known as the Network of International Development Organisations in Scotland (NIDOS). The name change and new membership categories were approved by the membership in General Meeting at the end of the previous year, on 23 March 2017. The public launch of the new Alliance took place at the Annual Conference and AGM held in Glasgow on 13 September 2017.

There are two categories of membership: Full Membership, which is open to organisations which meet the criteria set out in Clause 5 of the company's Articles of Association; and Individual Membership. Full Members appoint an authorised representative and one named depute to represent them at general meetings of The Alliance.

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 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. There are three sub-committees of the Board, working on the key areas of finance, policy and membership.

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 Directors' meetings, and in early 2018 a comprehensive review of risk appetite was undertaken.

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

Alliance Membership

At 31 March 2017 The Alliance had 112 member organisations. During this financial period, 38 new organisations joined The Alliance, while 18 organisations did not renew their membership, resulting in a total membership of 132 organisations at 31 March 2018. Reasons given for resignation include affordability and relevance, and both these factors have been taken into account in the planning of our portfolio of membership services in the year ahead.

Scotland's International Development Alliance

Report of the Directors (continued)

Objectives & Activities

The charitable purposes of the Alliance are 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.

Achievements & Performance

This financial period is the first year of our 3-year Business Plan which commenced in April 2017. This report shows progress against the 5 key outcomes in the Business Plan.

1. Grow our membership base to ensure we are representative of the whole of the sector

The Alliance finished the year with 132 member organisations of which 17 were organisations engaging in international development from outside the Alliance's traditional membership base of international non-governmental organisations (NGOs). Of the 38 new members who joined over the course of the year, 32% (12 of the 38) come from non-traditional backgrounds.

2. Improve the services we provide to members

The Alliance has delivered a range of services to help member organisations build their effectiveness and efficiency:

Improved opportunities for productive collaboration and for skills building: Over the year we organised events which drew attendance from 337 participants, an increase of 16.5% on the previous year. Feedback forms submitted show quality ratings consistently at over 75% 'good' or 'very good'. During the year a panel of volunteer members representing a range of different size and specialisms was recruited to provide us with anonymised feedback across all our effectiveness services. This 'users panel' has provided very useful insights which help us with our internal monitoring, evaluation and learning. We have moved to a system of encouraging feedback principally through very short online surveys designed to maximise the submission of feedback which is vital to allow us to continue to improve our services.

Seek out, build and nurture links with universities and businesses: Priority was given during the year to building links with universities. Participation by universities in our events has grown significantly during the year under review. Areas of common interest to universities and international NGOs have been highlighted at our events and in our newsletter. The Annual Conference on 13 September 2017 was held in partnership with the University of Glasgow and Scottish Power, which helped to illustrate the purpose of the new Alliance. Discussions were instituted with Business in the Community with a view to taking a strategic approach to presenting the Alliance to the cohort of their members in Scotland who are involved at an international level.

Newsletter: We have continued to publish our monthly online newsletter. At the end of March 2018, there was a total 3,152 newsletter subscribers, up from 2,645 in March 2017. The newsletter highlights information from the sector, including updates from Scotland and around the world, members' news, events and funding updates, as well as periodic special features on effectiveness and other current topics.

Scotland's International Development Alliance

Report of the Directors (continued)

Achievements & Performance (continued)

3. To better represent the sector on policy and advocacy issues

The Policy Committee was reconvened and met twice during the year. We took a leading role in the Sustainable Development Goals (SDGs) network convened by SCVO, and co-wrote with that network an open letter to decision-makers and key stakeholders across Scotland. All members were invited to co-sign, an invitation which was widely taken up.

We took over the secretariat of the Scottish Parliament Cross Party Group on International Development in September 2017 and have held two meetings since, both of which were well attended.

We have been convening and managing the new series of quarterly meetings with the Scottish Government, held alternatively with senior officials and with the Minister for International Development, Dr. Alasdair Allan. These meetings were agreed in response to a request put by Lewis Macdonald MSP, Convenor of the Cross Party Group on International Development, to Dr. Allan. Three meetings were held during the year and all were over-subscribed.

4. To ensure the infrastructure and IT capability are fit for purpose to deliver the plan

Staffing numbers were increased thanks to the Scottish Government's agreement to fund one half time post. Through some reorganisation of other roles this has allowed us to appoint to a new role of Membership Services Manager. Sarah Conway took up this post in August 2017. It combines responsibilities for membership recruitment and retention with gathering information from members on their expectations of our services, to feedback and help guide our planning processes. A new full time post of Policy & Communications Officer was also created to replace two part-time posts, one policy and one communications. The post-holder Lewis Ryder-Jones joined as part-time Policy Officer in June 2017 and took on the new full time role following the departure of Allyson Doby on 31 July. Despite the unwelcome departure of Kruti Buch from the Effectiveness & Learning Advisor role in March 2018, the staffing complement at the year-end left the organisation in a much stronger position to deliver on its strategic objectives than in the previous year.

Membership subscription income totalled £28,534, which is below target although sufficient to deliver the plan. However, overall growth in membership this year is 19%, producing a 18% increase in membership income in comparison with the previous year (2016-17).

Considerable time and resource was dedicated during the year to overseeing the development and use of the new website, rebranded following our relaunch as Scotland's International Development Alliance, and offering enhanced functionality to host our increased complement of online training, e-learning resources and support for members. At the year end, the technical development task was almost complete, including the launch of online communities of practice, while the development of content and resources continue to be an ongoing priority. We are confident that on completion all the expectations of the new website for the improvements to services, identified through the strategic planning process in 2016, will have been achieved.

5. To improve the perceptions of international development and the profile of the sector in the minds of the public and other key stakeholders across Scotland

The Alliance has not been successful in attracting funding to invest in meeting this fifth key objective and hence no financial reporting is relevant. In line with the Board decision and with Scottish Government consent this objective has therefore been removed from the current Business Plan. However, the need to allocate resources to this objective has taken on extra importance and urgency since it first emerged as one of the priorities identified by members during our strategic planning exercise in 2016. Funding for this objective will be sought as we move towards the next planning period.

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 8 and the accompanying notes. Total income amounted to £257,005, including grant income of £225,945 from the Scottish Government as the first year of 3-year funding. Membership fees were £28,534, an increase of 18% on the previous year reflecting the growth in membership. Advertising, sponsorship and other income was £2,526.

As explained in the accounting policies on page 10, expenditure this year has been reported by type of cost in the SOFA rather than on an activity basis. Total expenditure, as shown in note 3, amounted to £228,671, an increase of 26% on the previous year reflecting the increase in grant funding.

The result shows net income of £28,334 for the year. Restricted funds increased by £16,525, all in the Scottish Government fund which represents the balance carried forward to be spent in the subsequent year. Unrestricted funds increased by £11,809.

Details of the movement in funds are shown in note 9 on page 14. Funds of £112,430 are carried forward, comprising £91,638 in the unrestricted general fund, £3,289 in a designated training fund, £978 in the fixed asset fund (equivalent to the carrying value of the fixed assets) and £16,525 in restricted funds.

This year was the first year of a 3 year grant award from the Scottish Government. Indicative funding amounts for the subsequent financial periods are £224,008 for 2018-19 and £194,487 for 2019-20.

DfID has agreed a grant under the UK Aid Connect programme, which has not yet been confirmed in writing, for four years' funding from 26th June 2018 to 25th June 2022. This will be made in the form of a sub-grant to our London-based sister agency, Bond. It will be for the equivalent of £80,000 per annum, apportioned in the first year, 2018/19, to nine months. The grant is for supporting our members in increasing their effectiveness and will complement the Scottish Government grant for this purpose. Two members of staff will be engaged full time on delivery of this programme.

Reserves Policy

The reserves policy was reviewed at the Board meeting in June 2016, and amended with a view to maintaining the general fund (the free reserves) within a range of 2-4 months' operating costs plus allowance for redundancy payments, in order to ensure adequate resources for growth. At the end of the financial year, there were free reserves of £91,638, equivalent to between 4 and 5 months' expenditure at current levels. 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

Jamie Morrison

Date: 25th September 2018

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 2018, which are set out on pages 8 to 16.

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: 28/9/18

John G. Norman Ltd.
122 Giles Street
Leith
Edinburgh EH6 6BZ

Scotland's International Development Alliance

Statement of Financial Activities (including Income & Expenditure Account)

For the Year to 31 March 2018

	Note	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Income from:					
Donations:					
Grants receivable	2	-	225,945	225,945	140,750
Charitable activities:					
Membership fees		28,534	-	28,534	24,107
Training & events income		-	-	-	785
Trading activities:					
Advertising & sponsorship		2,165	-	2,165	2,385
Investments:					
Bank interest		361	-	361	304
Total income		<u>31,060</u>	<u>225,945</u>	<u>257,005</u>	<u>168,331</u>
Expenditure on:					
Staff costs		14,378	129,404	143,782	109,821
Staff training		160	1,440	1,600	1,117
Programme costs		5,073	45,657	50,730	43,211
Travel & committee expenses		599	5,391	5,990	3,352
Occupancy costs		1,759	15,830	17,589	15,512
Office running costs		711	6,402	7,113	7,339
Professional fees		140	1,260	1,400	1,345
Depreciation		467	-	467	302
Total expenditure	3	<u>23,287</u>	<u>205,384</u>	<u>228,671</u>	<u>181,999</u>
Net income / (expenditure)		7,773	20,561	28,334	(13,668)
Transfers between funds		<u>4,036</u>	<u>(4,036)</u>	<u>-</u>	<u>-</u>
Net movement in funds		11,809	16,525	28,334	(13,668)
Reconciliation of funds:					
Funds brought forward		<u>84,096</u>	-	84,096	97,764
Funds carried forward		<u><u>95,905</u></u>	<u><u>16,525</u></u>	<u><u>112,430</u></u>	<u><u>84,096</u></u>

All income and expenditure derives from continuing activities.

The notes on pages 10 to 16 form part of these financial statements.

Scotland's International Development Alliance

Balance Sheet at 31 March 2018

	Note	2018 £	2017 £
Fixed Assets			
Tangible assets	5	<u>978</u>	<u>250</u>
Current Assets			
Debtors	6	9,133	2,116
Cash at bank and in hand		<u>130,705</u>	<u>90,267</u>
		139,838	92,383
Creditors:			
Amounts due within one year	7	<u>28,386</u>	<u>8,537</u>
Net Current Assets		<u>111,452</u>	<u>83,846</u>
Net Assets		<u>112,430</u>	<u>84,096</u>
Funds			
Restricted funds	9	16,525	-
Unrestricted funds:			
<i>General fund</i>	9	91,638	83,846
<i>Designated training fund</i>	9	3,289	-
<i>Fixed asset fund</i>	9	<u>978</u>	<u>250</u>
Total Funds		<u>112,430</u>	<u>84,096</u>

For the year ended 31 March 2018 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 5 Sept 2018

Jamie Morrison

Date: 25th September 2018

Director

Company registration Number: SC307352

The notes on pages 10 to 16 form part of these financial statements.

Scotland's International Development Alliance

Notes to the Accounts For the Year to 31 March 2018

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.

This year the charity has changed the format of reporting expenditure in the Statement of Financial Activities ("the SOFA") and has reported on an alternative cost type basis rather than an activity basis, as permitted by paragraph 4.22 of the Charities SORP for smaller charities. The reason for adopting this approach is that there has been a significant change in the activities of the charity, in line with its new strategic plan from April 2017, and, in the interests of clarity, it is considered too unwieldy to report comparatives against a different set of activities. Next year the comparative figures will be restated in line with the new activities.

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.

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 noted above the charity has opted not to report on the activity basis. Expenditure for both years is instead shown by cost type. This has involved a reallocation of expenditure in the prior year figures to align with the headings used in these accounts, but the prior year figures are otherwise unchanged.

Operating Leases

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

	2018	2017
	£	£
Scottish Government <i>to improve members' impact</i>	225,945	125,000
BOND / DFID <i>for Effectiveness Project 2013-16</i>	-	15,750
Total grants receivable	225,945	140,750

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

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Staff costs (Note 4)	14,378	129,404	143,782	109,821
Staff training	160	1,440	1,600	1,117
Programme costs:				
Membership relations	68	607	675	-
Membership support: effectiveness	1,958	17,627	19,585	12,244
Membership support: networking	910	8,192	9,102	8,048
Membership support: communications	1,635	14,716	16,351	13,842
Policy & advocacy work	140	1,258	1,398	1,190
Organisational development	362	3,257	3,619	7,887
Travel & committee expenses	599	5,391	5,990	3,352
Occupancy costs	1,759	15,830	17,589	15,512
Office running costs	711	6,402	7,113	7,339
Professional fees	140	1,260	1,400	1,345
Depreciation	467	-	467	302
Total expenditure	<u>23,287</u>	<u>205,384</u>	<u>228,671</u>	<u>181,999</u>

Expenditure above includes the following:

	2018 £	2017 £
Independent examiner's remuneration	<u>600</u>	<u>570</u>

4. Staff costs, Trustee expenses and Related Party Transactions

	2018 £	2017 £
Gross salaries (net of SMP recovered)	112,475	91,705
Employer's National insurance costs	6,934	4,184
Pension costs	15,958	13,432
Total cost of employed staff	<u>135,367</u>	109,321
Consultant staff	7,102	-
Recruitment costs	1,313	500
Total staff costs	<u>143,782</u>	<u>109,821</u>

The average number of staff employed during the year, on a headcount basis, was 5 (2017: 6) but there has been an increase in the full time equivalent number of staff.

No employee earned more than £60,000.

No trustees received remuneration during the year. Travel and subsistence expenses of £759 were reimbursed to 4 trustees during the year (2017: £621 to 3 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 £44,565 (2017: £41,862).

There are no other related party transactions requiring disclosure.

Scotland's International Development Alliance

Notes to the Accounts (continued)

5. Tangible Fixed Assets

Cost:

At 1 April 2017

Additions

Disposals

At 31 March 2018

Depreciation:

At 1 April 2017

Charge for period

On disposals

At 31 March 2018

Net Book Value:

At 31 March 2018

At 31 March 2017

**Office equipment
& furniture**

£

5,265

1,195

(1,024)

5,436

5,015

467

(1,024)

4,458

978

250

6. Debtors

Accrued income & other debtors

Prepayments

2018

£

4,089

5,044

9,133

2017

£

833

1,283

2,116

7. Creditors

Amounts falling due within one year:

Deferred income

Tax & social security

Accruals & other creditors

2018

£

7,800

3,087

17,499

28,386

2017

£

607

1,603

6,327

8,537

Movements on deferred income:

Opening balance at 1 April 2017

Amount released to income in year

Amount deferred in year

Closing balance at 31 March 2018

2018

£

607

(607)

7,800

7,800

2017

£

1,701

(1,701)

607

607

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

8. Lease commitment

The company has signed a flexible licence agreement for the period to April 2020, with variable charges based on the number of desk spaces used. The estimated total payments for the remaining period of the agreement, based on 7 desk spaces, is £35,326.

Scotland's International Development Alliance

Notes to the Accounts (continued)

9. Movement on Funds

Current Year:		At	Movements in current year			At
	Note	1/4/17	Income	Expenditure	Transfers	31/3/18
		£	£	£	£	£
Restricted funds:						
Scottish Government: Core	(a)	-	225,945	(205,384)	(4,036)	16,525
Total restricted funds		<u>-</u>	<u>225,945</u>	<u>(205,384)</u>	<u>(4,036)</u>	<u>16,525</u>
Unrestricted funds:						
General fund		83,846	31,060	(22,820)	(448)	91,638
Designated training fund	(b)	-	-	-	3,289	3,289
Fixed asset fund	(c)	250	-	(467)	1,195	978
Total unrestricted funds		<u>84,096</u>	<u>31,060</u>	<u>(23,287)</u>	<u>4,036</u>	<u>95,905</u>
Total funds		<u>84,096</u>	<u>257,005</u>	<u>(228,671)</u>	<u>-</u>	<u>112,430</u>
Prior Year:						
		At	Movements in prior year			At
		1/4/16	Income	Expenditure	Transfers	31/3/17
		£	£	£	£	£
Restricted funds:						
Scottish Government: Core	(d)	19,223	125,000	(144,223)	-	-
DFID / BOND Project	(e)	-	15,750	(15,750)	-	-
Total restricted funds		<u>19,223</u>	<u>140,750</u>	<u>(159,973)</u>	<u>-</u>	<u>-</u>
Unrestricted funds:						
General fund		77,989	27,581	(21,724)	-	83,846
Fixed asset fund	(c)	552	-	(302)	-	250
Total unrestricted funds		<u>78,541</u>	<u>27,581</u>	<u>(22,026)</u>	<u>-</u>	<u>84,096</u>
Total funds		<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 in the current year is to facilitate engaged support, strengthen the support base and improve the impact of members of the Alliance. This is the first of a three-year plan for this work (2017-2020). The transfer represents a proportion of designated training costs and fixed asset additions charged to the fund.
- (b) The designated training fund represents funds committed by the trustees from the 2017-18 Scottish Government budget to specific training initiatives scheduled for 2018-19 (specifically, MANGO training for members and online training software).
- (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.
- (d) The Scottish Government grant in the previous year was for networking support to assist the capacity building of Scottish NGOs including information exchange and promotion of best practice.
- (e) The DFID / BOND Project in the previous year represented 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 was the lead partner. The project ran from 2013-2016.

Scotland's International Development Alliance

Notes to the Accounts (continued)

10. Analysis of Net Assets Between Funds

Current Year:	Restricted Funds £	Fixed asset Fund £	Other Designated Funds £	General Fund £	Total Funds £
Tangible fixed assets	-	978	-	-	978
Debtors	4,587	-	-	4,546	9,133
Cash at bank and in hand	30,466	-	3,289	96,950	130,705
Creditors	<u>(18,528)</u>	<u>-</u>	<u>-</u>	<u>(9,858)</u>	<u>(28,386)</u>
Net assets at 31 March 2018	<u>16,525</u>	<u>978</u>	<u>3,289</u>	<u>91,638</u>	<u>112,430</u>

Prior Year:	Restricted Funds £	Fixed asset Fund £	Other Designated Funds £	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	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,537)</u>	<u>(8,537)</u>
Net assets at 31 March 2017	<u>-</u>	<u>250</u>	<u>-</u>	<u>83,846</u>	<u>84,096</u>

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Notes to the Accounts (continued)

11. Statement of Financial Activities - Prior Year

	Unrestricted Funds £	Restricted Funds £	Total 2017 £
Income from:			
<i>Donations:</i>			
Grants receivable	-	140,750	140,750
<i>Charitable activities:</i>			
Membership fees	24,107	-	24,107
Training & events income	785	-	785
<i>Trading activities:</i>			
Advertising & sponsorship	2,385	-	2,385
<i>Investments:</i>			
Bank interest	304	-	304
Total income	<u>27,581</u>	<u>140,750</u>	<u>168,331</u>
Expenditure on:			
Staff costs	13,250	96,571	109,821
Staff training	-	1,117	1,117
Programme costs	1,484	41,727	43,211
Travel & committee expenses	405	2,947	3,352
Occupancy costs	2,812	12,700	15,512
Admin support costs	2,428	4,911	7,339
Professional fees	1,345	-	1,345
Depreciation	302	-	302
Total expenditure	<u>22,026</u>	<u>159,973</u>	<u>181,999</u>
Net income / (expenditure)	<u>5,555</u>	<u>(19,223)</u>	<u>(13,668)</u>
Net movement in funds	5,555	(19,223)	(13,668)
Reconciliation of funds:			
Funds brought forward	<u>78,541</u>	<u>19,223</u>	<u>97,764</u>
Funds carried forward	<u>84,096</u>	<u>-</u>	<u>84,096</u>