

**Network of International Development
Organisations in Scotland**

(NIDOS)

Annual Report and Financial Statements

**For the Year Ended
31 March 2016**

Company Registration Number: SC307352

Scottish Charity Number: SC035314

Network of International Development Organisations in Scotland

Annual Report and Financial Statements For the year ended 31 March 2016

Contents

| | |
|---|---------|
| Reference & Administrative Information | 2 |
| Report of the Board of Trustees | 3 - 6 |
| Independent Examiner's Report | 7 |
| Statement of Financial Activities (including Income & Expenditure Account) | 8 |
| Balance Sheet | 9 |
| Notes to the accounts | 10 - 14 |

Network of International Development Organisations in Scotland

Reference & Administrative Information For the year ended 31 March 2016

Principal Address: 4th Floor, Hayweight House
23 Lauriston Street
Edinburgh EH3 9DQ

Website: www.nidos.org.uk

Company Registration Number: SC307352

Scottish Charity Number: 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 from 9 Nov 2015) | Signpost International |
| James Wells | (appointed 9 Nov 2015; Treasurer from Jan 2016) | EMMS International |
| Simon Anderson | | IIED |
| Douglas Blackwood | | SMMHEP |
| Mark Chadwick | | Mercy Corps |
| Geraldine Hill | (co-opted 17 Dec 2015) | SCIAF |
| Esther Kamonji | (co-opted 17 Dec 2015) | Kenyan Women in Scotland Association |
| Peter Kelly | | Poverty Alliance |
| Angus Nelson | (co-opted 17 Dec 2015) | Oxfam Scotland |
| Lexi Parfitt | | |
| Lynne Paterson | (appointed 9 Nov 2015) | Tearfund |
| Linda Todd | (appointed 9 Nov 2015) | Leprosy Mission |

Former Trustees:

| | | |
|-----------------|---|-------------------------|
| Annie Lewis | (resigned 9 Nov 2015) | |
| Patrick Grady | (resigned 7 May 2015) | SCIAF |
| Lorna Macdonald | (resigned 9 Nov 2015) | Tearfund |
| Azra Sheikh | (resigned 9 Nov 2015) | |
| Dina Sidhva | (co-opted 2 Feb 2015; resigned 9 Nov 2015) | University of Edinburgh |

Staff:

| | | |
|------------------------|------------------------|--|
| Jane Salmonson | (appointed 4 Nov 2015) | Chief Executive & Company Secretary |
| Claire Hilditch | (appointed 7 Oct 2015) | Finance & Administration Officer (part time) |
| Gemma Craigie-Sharland | | Members' Effectiveness and Fundraising Officer (part time) |
| Valeria Izzì | | Members' Effectiveness and Fundraising Officer (part time) |
| Allyson Doby | | Marketing & Information Officer (part-time) |
| Sarah Freeman | | Policy & Communications Officer |
| Jenni Green | (resigned 11 Sep 2015) | Finance & Administration Officer (part time) |
| Gillian Wilson | (resigned 1 Aug 2015) | Chief Executive & Company Secretary |
| Douglas Clark | (resigned 31 Jul 2015) | Marketing Intern (part time; temporary) |

Independent Examiner:

John G. Norman, C. A.
John G. Norman Ltd.
The Courtyard
38 Coatfield Lane
Edinburgh EH6 6BE

Bankers:

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

Network of International Development Organisations in Scotland

Report of the Board of Trustees For the year ended 31 March 2016

The Trustees are pleased to present their report and the accounts for the year to 31 March 2016

Structure, Governance and Management

The Network of International Development Organisations in Scotland (“NIDOS”) 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.

There are two categories of membership organisation, full and associate, in accordance with the criteria set out in Clause 5 of the company’s Articles. Member organisations appoint an authorised representative and one named depute to represent them at general meetings of the Network.

The affairs of NIDOS 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 Directors’ meetings.

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

Objectives Activities & Achievements

The Network of International Development Organisations in Scotland (NIDOS) is a network of member organisations which aims to increase the effectiveness of Scotland’s international development sector by:

- building the strength and capacity of international development organisations in Scotland;
- strengthening networking and communication among international development organisations in Scotland;
- improving understanding of Scotland’s international development sector among key stakeholders;
- strengthening the organisational capacity of NIDOS to deliver its outcomes.

This financial period is the second 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.

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.

Network of International Development Organisations in Scotland

Report of the Board of Trustees (continued)

Effectiveness support: Over the year we supported organisations to improve their effectiveness using the NIDOS Effectiveness Toolkit, including through facilitated self-assessment sessions, a mentoring service, and a range of resources and examples of good practice. We provided members with information and support on strengthening their governance; partnership working; strategic planning and organisational development; monitoring, evaluation and learning; and transparency.

Fundraising advice and support: we held information sessions and fundraising surgeries linked to the small grants programme of the Scottish Government, as well as other funders, and provided monthly funding updates in the NIDOS newsletter and website.

Training and skill-share sessions: Over the year we delivered 6 training courses, covering Project Management, Log Frames, Theory of Change, Effective Budgeting and Core Funding, as well as media training in collaboration with the Scotland Malawi Partnership. In total we have had 48 participants in these training courses.

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 10 organisations engaged in this group which has had sessions on Participatory Development of Indicators and Quality of Evidence in MEL.

Transparency: In collaboration with BOND, NIDOS offered its members the possibility of having their website reviewed against the jointly developed NIDOS/Bond transparency Index. Over the year, 8 NIDOS members benefitted from this service. NIDOS also continued to offer on-demand support to members interested in publishing to the International Aid Transparency Initiative (IATI).

Assessing the impact of effectiveness tools and services: Bond and NIDOS have carried out a joint research programme to complement existing internal monitoring work with a series of case-studies of users of Bond and NIDOS' effectiveness tools and services. The research aimed at gaining further insight and understanding of the processes and mechanisms by which tools and services increase organisational effectiveness, and to generate evidence of how this support can contribute to improved development outcomes. Three NIDOS members participated in the research as case-studies. The report and recommendations of the research have now been finalised.

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: At the start of the year we relaunched the NIDOS newsletter in a new, easier-to-read format. The newsletter aims to provide a wealth of information from around 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.

Events: We ran a number of key events this year with both a networking and policy purpose, including our annual conference, Closing the Inequality Gap: in Scotland and around the world. 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 150 events and vacancies on behalf of members through our website, social media, and newsletter.

Emergencies: We provided web and newsletter updates on emergencies (eg. Ebola, Nepal, etc), including links to the latest official updates and advice and links to members' appeals and/or the Disasters Emergency Committee.

Network of International Development Organisations in Scotland

Report of the Board of Trustees (continued)

Consultants Directory: This year we launched a new Consultants Directory, a central listing of consultants serving the Scottish international development sector that members can use to support their work.

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.

Members' Annual Strategy Day: We held a members' strategy day at the start of the year where members discussed their policy priorities for the year and the ways NIDOS could help facilitate collective influence. Space was given for members to network according to thematic policy areas. The day also provided an opportunity to update members on the current international development climate and progress on ongoing NIDOS policy.

Policy Coherence for Development (PCD): We continued to support members' Scotland's Place strategy calling for a more policy coherent approach to international development. We met with MSPs from all parties to discuss last year's report on PCD in Europe, and we published a new paper, *Sub-State International Development Policy and Programmes: Lessons for Scotland*. Events were held in the Scottish Parliament and at the Scottish Government to allow Minister Humza Yousaf, MSPs, civil servants, and parliamentarians to meet experts from Europe to explore how PCD works in other European countries.

Post-2015: We kept members up to date on the final stages of the Post-2015 process that led to the adoption of the Sustainable Development Goals (SDGs). We organised regular meetings with members and DFID to provide opportunities for direct engagement with UK Post-2015 policy, and attended Post-2015 working groups hosted by Bond and the Scottish Government.

Consultation responses: We facilitated several consultation responses on behalf of members, including the International Development Committee, the European and External Relations Committee and DFID's Civil Society Partnership Review. NIDOS gave evidence to the European and External Relations Committee on PCD.

Elections: Ahead of the UK General Election in May 2015, we briefed members on development issues in all party manifestos and held hustings events. Following the election, we held an international development event in Westminster for NIDOS members and new Scottish MPs. We also held an event with the SNP's spokesperson on international development on how Scottish MPs can support the efforts of NGOs. In the lead up to the Scottish Parliament elections in May 2016, we worked with the Scotland Malawi Partnership and the Scottish Fair Trade Forum to develop a list of international development manifesto asks for all parties.

NIDOS membership

At 31 March 2015 NIDOS had 114 member organisations. During the period we have had 19 organisations join NIDOS, while 8 organisations did not renew their membership or cancelled it during the period, resulting in a total membership of 125 organisations at 31 March 2016.

Network of International Development Organisations in Scotland

Report of the Board of Trustees (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 £202,703, including grant income of £160,567, which includes £130,000 from the Scottish Government as the second year of 3-year funding. Other grant funding consisted of £21,082 from the final year of the consortium project with BOND and CADA NI funded by DFID; £3,786 from the European Year of Development fund towards promoting diasporan engagement; £5,000 from BOND towards work on the Civil Society Partnership Review; and £699 from Third Sector Internships Scotland towards the cost of our marketing intern. Membership fees increased to £24,464, reflecting growth in membership over the period. Training & events income was £2,776; donations income was £11,028 which included partner contributions towards the annual conference and other activities; and advertising, sponsorship and other income was £3,868.

Resources expended have been analysed by charitable activity in the SOFA, with further analysis of the costs for each activity given in note 3 on page 11. Total expenditure amounted to £173,472, a decrease of 11% on the previous year. The majority of this decrease is in staff costs, which represent 65% of total expenditure. This is due to a gap between the resignation of the outgoing Chief Executive and Finance & Administration Officer and the appointment of the current staff members to these posts, and a period of staff absence. General running costs and spending on activities also decreased during this gap.

The result shows net incoming resources of £29,231 for the year. This includes an increase in restricted funds of £17,429 to be carried over into the next financial year. Unrestricted funds increased by £11,802.

Details of the movement in funds are shown in note 8 on page 13. Funds of £103,233 are carried forward, comprising £83,458 in the unrestricted general fund, restricted funds of £19,223 for core work, and £552 in the fixed asset fund (equivalent to the carrying value of the fixed assets).

This year was the second year of a 3 year grant contract with the Scottish Government. A grant of £125,000 has been agreed for year 3 of this funding period (2016-17).

Reserves Policy

The reserves policy is to maintain the general fund (the free reserves) at a level equivalent to 6 months' core expenditure, to ensure stability of the organisation and a managed transition in uncertain financial times. NIDOS had sufficient reserves in 2015-16 to cover the 6 months' core expenditure in the year.

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

Signed: James M. Wells

Date: 27/7/16

Director

Company Registration Number: SC307352

**Report of the Independent Examiner
To the Trustees of
Network of International Development Organisations in Scotland**

I report on the accounts of Network of International Development Organisations in Scotland for the year ended 31 March 2016, which are set out on pages 8 to 14.

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: 3 August 2016

John G. Norman Ltd
Chartered Accountants
The Courtyard
38 Coatfield Lane
Edinburgh
EH6 6BE

Network of International Development Organisations in Scotland

Statement of Financial Activities (including Income & Expenditure Account)

For the Year to 31 March 2016

| | Note | Unrestricted Funds | Restricted Funds | Total 2016 | Unrestricted Funds Restated | Restricted Funds Restated | Total 2015 Restated |
|--|------|-----------------------|---------------------|----------------|-----------------------------------|---------------------------------|---------------------------|
| Income from: | | £ | £ | £ | £ | £ | £ |
| Donations: | | | | | | | |
| Grants receivable | 2 | - | 160,567 | 160,567 | - | 156,340 | 156,340 |
| Donations & member contributions | | 11,028 | - | 11,028 | 1,725 | 2,610 | 4,335 |
| Charitable activities: | | | | | | | |
| Membership fees | | 24,464 | - | 24,464 | 18,355 | - | 18,355 |
| Training & events income | | 2,776 | - | 2,776 | 2,825 | - | 2,825 |
| Trading activities: | | | | | | | |
| Advertising & sponsorship | | 3,175 | - | 3,175 | 1,725 | - | 1,725 |
| Investments: | | | | | | | |
| Bank interest | | 693 | - | 693 | 706 | - | 706 |
| Total income | | 42,136 | 160,567 | 202,703 | 25,336 | 158,950 | 184,286 |
| Expenditure on: | | | | | | | |
| Raising funds | | 1,798 | 10,693 | 12,491 | 1,540 | 10,949 | 12,489 |
| Charitable activities: | | | | | | | |
| Networking, training & effectiveness support | | 3,421 | 44,703 | 48,124 | 5,824 | 45,333 | 51,157 |
| Information & communications | | 18,997 | 46,601 | 65,598 | 13,659 | 53,798 | 67,457 |
| Policy, advocacy & consultation | | 4,542 | 24,992 | 29,534 | 8,526 | 31,539 | 40,065 |
| Organisational development | | 1,576 | 16,149 | 17,725 | 7,881 | 16,397 | 24,278 |
| Total expenditure | 3 | 30,334 | 143,138 | 173,472 | 37,430 | 158,016 | 195,446 |
| Net income / (expenditure) | | 11,802 | 17,429 | 29,231 | (12,094) | 934 | (11,160) |
| Net movement in funds | | 11,802 | 17,429 | 29,231 | (12,094) | 934 | (11,160) |
| Reconciliation of funds: | | | | | | | |
| Funds brought forward | | 72,208 | 1,794 | 74,002 | 84,302 | 860 | 85,162 |
| Funds carried forward | | 84,010 | 19,223 | 103,233 | 72,208 | 1,794 | 74,002 |

All incoming and expenditure derives from continuing activities.

Some of the comparative figures above have been restated in compliance with the revised Charities SORP and revised categories of expenditure for charitable activities. In particular Governance costs, which were shown as a separate category in 2015, have been allocated to other charitable activities as part of support costs (see note 3).

The notes on pages 10 to 14 form part of these financial statements.

Network of International Development Organisations in Scotland

Balance Sheet at 31 March 2016

| | Note | 2016 £ | 2015 £ |
|------------------------------------|------|-----------------------|----------------------|
| Fixed Assets | | | |
| Tangible assets | 5 | <u>552</u> | <u>903</u> |
| Current Assets | | | |
| Debtors | 6 | 2,467 | 26,385 |
| Cash at bank and in hand | | <u>115,290</u> | <u>89,349</u> |
| | | 117,757 | 115,734 |
| Creditors: | | | |
| Amounts due within one year | 7 | <u>15,076</u> | <u>42,635</u> |
| Net Current Assets | | <u>102,681</u> | <u>73,099</u> |
| Net Assets | | <u>103,233</u> | <u>74,002</u> |
| Funds | | | |
| Restricted funds | | 19,223 | 1,794 |
| Unrestricted funds: | | | |
| <i>General fund</i> | 8 | 83,458 | 71,305 |
| <i>Fixed asset fund</i> | 8 | <u>552</u> | <u>903</u> |
| Total Funds | | <u>103,233</u> | <u>74,002</u> |

For the year ended 31 March 2016 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 the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the Board of Trustees and authorised for issue on 29 June 2016.

Signed: James M. Wells

Date: 27/7/16

Director

The notes on pages 10 to 14 form part of these financial statements.

Network of International Development Organisations in Scotland

Notes to the Accounts For the Year to 31 March 2016

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared on the historical cost basis and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE, effective January 2015), and the Companies Act 2006.

Since the charity is preparing accounts in accordance with the FRSSE, a cash flow statement is not required. Some of the comparative figures have been restated in compliance with the revised Charities SORP and revised categories for charitable expenditure in the Statement of Financial Activities ("the SOFA").

Going concern

The directors have assessed the charitable company's ability to continue as a going concern and have reasonable expectation that the company will have adequate resources to continue in operational existence for the foreseeable future, assuming core funding continues to be available after March 2017. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

Income

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

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 to staff costs.

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

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.

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.

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.

Network of International Development Organisations in Scotland

Notes to the Accounts (continued)

| 2. Grants receivable | 2016 £ | 2015 £ |
|--|----------------|----------------|
| Scottish Government for networking support | 130,000 | 135,000 |
| BOND / DFID for Effectiveness Project | 21,082 | 20,669 |
| BOND for European Year of Development | 3,786 | - |
| BOND / DFID for work on Civil Society Partnership Review | 5,000 | - |
| Third Sector Internships Scotland for Marketing internship | 699 | 671 |
| Total grants receivable | 160,567 | 156,340 |

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

3. Expenditure

| | Direct costs £ | Governance costs £ | Other support costs £ | Total 2016 £ | Total 2015 Restated £ |
|--|----------------------|--------------------------|--------------------------------|--------------------|--------------------------------|
| <i>Raising funds</i> | 8,074 | 759 | 3,658 | 12,491 | 12,489 |
| <i>Charitable activities</i> | | | | | |
| Networking, training & effectiveness support | 33,058 | 2,924 | 12,142 | 48,124 | 51,157 |
| Information & communications | 50,400 | 3,986 | 11,212 | 65,598 | 67,457 |
| Policy, advocacy & consultation | 19,544 | 1,795 | 8,195 | 29,534 | 40,065 |
| Organisational development | 11,457 | 1,077 | 5,191 | 17,725 | 24,278 |
| | <u>122,533</u> | <u>10,541</u> | <u>40,398</u> | <u>173,472</u> | <u>195,446</u> |

Analysis of above expenditure:

Direct charitable costs:

| | | | | | |
|--------------------------|--------|-------|---|--------|--------|
| Staff costs (Note 4) | 90,200 | - | - | 90,200 | 97,200 |
| Training fees & expenses | 2,262 | - | - | 2,262 | 3,500 |
| Event costs | 11,065 | 1,117 | - | 12,182 | 8,577 |
| BEP project costs | 9,954 | - | - | 9,954 | 13,827 |
| Advocacy project | - | - | - | - | 3,007 |
| Publicity & promotion | 9,052 | - | - | 9,052 | 8,138 |
| External evaluation | - | - | - | - | 5,617 |

Support costs including governance:

| | | | | | |
|-----------------------------|----------------|---------------|---------------|----------------|----------------|
| Staff costs (Note 4) | - | 5,107 | 16,552 | 21,659 | 24,285 |
| Travel & committee expenses | - | 1,398 | 4,187 | 5,585 | 6,061 |
| Occupancy costs | - | 899 | 10,850 | 11,749 | 11,235 |
| Admin support costs | - | 675 | 8,144 | 8,819 | 10,500 |
| Staff training | - | 3 | 41 | 44 | 1,565 |
| Professional fees | - | 1,290 | - | 1,290 | 1,235 |
| Depreciation | - | 52 | 624 | 676 | 699 |
| Total expenditure | <u>122,533</u> | <u>10,541</u> | <u>40,398</u> | <u>173,472</u> | <u>195,446</u> |

Governance costs in 2015 amounted to £9,670 and support costs were £45,910.

Network of International Development Organisations in Scotland

Notes to the Accounts (continued)

3. Expenditure (continued)

| | 2016 £ | 2015 £ |
|--|------------|------------|
| <i>Expenditure above includes the following:</i> | | |
| Independent examiner's remuneration | <u>540</u> | <u>510</u> |

4. Staff costs

| | 2016 £ | 2015 £ |
|---------------------------------------|-----------------------|-----------------------|
| Gross salaries (net of SMP recovered) | 100,301 | 109,055 |
| Employer's National insurance costs | 5,143 | 6,628 |
| Pension costs | <u>4,609</u> | <u>4,217</u> |
| Total cost of employed staff | 110,053 | 119,900 |
| Consultant staff | 133 | 480 |
| Recruitment costs | <u>1,673</u> | <u>1,105</u> |
| Total staff costs | <u>111,859</u> | <u>121,485</u> |
| <i>Analysed as follows:</i> | | |
| Direct charitable costs | 90,200 | 97,200 |
| Support costs including governance | <u>21,659</u> | <u>24,285</u> |
| Total as above | <u>111,859</u> | <u>121,485</u> |

The average numbers of staff employed during the year, on a headcount basis, was 6 (2015: 6).

No employee earned more than £60,000.

No trustees received remuneration during the year. Expenses of £1,170 for travel were reimbursed to 4 trustees during the year (2015: £383 to 4 trustees).

There are no other related party transactions requiring disclosure.

5. Tangible Fixed Assets

| | Office equipment & furniture £ |
|-------------------------|--------------------------------------|
| Cost: | |
| At 1 April 2015 | 6,224 |
| Additions | <u>325</u> |
| At 31 March 2016 | <u>6,549</u> |
| Depreciation: | |
| At 1 April 2015 | 5,321 |
| Charge for period | <u>676</u> |
| At 31 March 2016 | <u>5,997</u> |
| Net Book Value: | |
| At 31 March 2016 | <u>552</u> |
| At 31 March 2015 | <u>903</u> |

6. Debtors

| | 2016 £ | 2015 £ |
|--------------------------------|---------------------|----------------------|
| Accrued income & other debtors | 1,180 | 25,401 |
| Prepayments | <u>1,287</u> | <u>984</u> |
| | <u>2,467</u> | <u>26,385</u> |

Network of International Development Organisations in Scotland

Notes to the Accounts (continued)

| 7. Creditors | 2016 | 2015 |
|---|----------------------|----------------------|
| <i>Amounts falling due within one year:</i> | £ | £ |
| Deferred income | 1,701 | 25,376 |
| Tax & social security | 2,008 | 2,096 |
| Grant refundable | 6,077 | - |
| Accruals & other creditors | 5,290 | 15,163 |
| | <u>15,076</u> | <u>42,635</u> |

| Movements on deferred income: | Total | Fees | Grants |
|--------------------------------------|--------------|--------------|---------------|
| | £ | £ | £ |
| Opening balance at 1 April 2015 | 25,376 | 1,294 | 24,082 |
| Amount released to income in year | (25,376) | (1,294) | (24,082) |
| Amount deferred in year | 1,701 | 1,701 | - |
| Closing balance at 31 March 2016 | <u>1,701</u> | <u>1,701</u> | <u>-</u> |

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

| 8. Movement on Funds | | At | Movements in year | | | At |
|---------------------------------|-------------|----------------------|--------------------------|-------------------------|------------------|------------------------------|
| | Note | 1/4/15 | Income | Expenditure | Transfers | 31/3/16 |
| Restricted funds: | | £ | £ | £ | £ | £ |
| Scottish Government: Core | (a) | 1,794 | 130,000 | (112,571) | - | 19,223 |
| DFID / BOND Project | (b) | - | 21,082 | (21,082) | - | - |
| DFID / BOND Civil Society | (c) | - | 5,000 | (5,000) | - | - |
| European Year of Development | (d) | - | 3,786 | (3,786) | - | - |
| TSIS Internship | (e) | - | 699 | (699) | - | - |
| Total restricted funds | | <u>1,794</u> | <u>160,567</u> | <u>(143,138)</u> | <u>-</u> | <u>19,223</u> |
| Unrestricted funds: | | | | | | |
| General fund | | 71,305 | 42,136 | (29,658) | (325) | 83,458 |
| Fixed asset fund | (f) | 903 | - | (676) | 325 | 552 |
| Total unrestricted funds | | <u>72,208</u> | <u>42,136</u> | <u>(30,334)</u> | <u>-</u> | <u>84,010</u> |
| Total funds | | <u><u>74,002</u></u> | <u><u>202,703</u></u> | <u><u>(173,472)</u></u> | <u><u>-</u></u> | <u><u>103,233</u></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 DFID / BOND Civil Society fund represents funding received to do work around the Civil Society Partnership Review. The grant was fully spent during the year.
- (d) BOND provided a grant for activities around the European Year of Development. We were unable to spend the full amount of the grant and the unspent amount of £6,077 is to be returned and is included in creditors.
- (e) The TSIS Internship fund relates to a grant from Third Sector Internships Scotland to cover part of the costs of employing a marketing intern during the year.
- (f) 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.

Network of International Development Organisations in Scotland

Notes to the Accounts (continued)

9. Analysis of Net Assets Between Funds

| | Restricted Funds | Fixed asset Fund | General Fund | Total Funds |
|------------------------------------|-----------------------------|-----------------------------|-------------------------|------------------------|
| | £ | £ | £ | £ |
| Tangible fixed assets | - | 552 | - | 552 |
| Debtors | 430 | - | 2,037 | 2,467 |
| Cash at bank and in hand | 30,625 | - | 84,665 | 115,290 |
| Creditors | (11,832) | - | (3,244) | (15,076) |
| Net assets at 31 March 2016 | <u>19,223</u> | <u>552</u> | <u>83,458</u> | <u>103,233</u> |

10. Lease commitment

The company moved to new premises on 21 April 2016 and is intending to sign a licence agreement for a fixed term of 3 years with a notice period of 3 months. The monthly charge is £1,429 subject to annual review. The lease of its former premises has been discharged in accordance with the required notice periods.