

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

**Annual Report and Financial Statements**

**For the Year Ended  
31 March 2021**

**Company Registration Number: SC307352**

**Scottish Charity Number: SC035314**

# **Scotland's International Development Alliance**

## **Annual Report and Financial Statements For the year ended 31 March 2021**

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## Scotland's International Development Alliance

### Trustees' Annual Report For the year ended 31 March 2021

The trustees, who for the purposes of company law are the directors of the company (hereinafter referred to as 'the trustees'), are pleased to present their report and the accounts for the year to 31 March 2021.

#### **Reference & Administrative Information**

<b>Principal Address &amp; Registered Office:</b>	5-7 Montgomery Street Lane Edinburgh EH7 5JT
<b>Formerly known as:</b>	Network of International Development Organisations in Scotland (NIDOS)
<b>Website:</b>	<a href="http://www.intdevalliance.scot">www.intdevalliance.scot</a>
<b>Company Registration Number;</b>	SC307352
<b>Scottish Charity Number:</b>	SC035314

#### **Board of Trustees:**

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

Simon Anderson	(Chair)	IIED
Amy Blake		Classrooms for Malawi
Agnes Holmes		Friends of Chitambo
Esther Kamonji		Kenyan Women in Scotland Association
Jonathon Novakovic	Appointed 2 December 2020	Mercy Corps
Mark O'Donnell		Inclusive Development Consulting
Cathy Ratcliff		Thrive
Samantha Ross		Link Community Development International
Alastair Strickland		Dundee University
Yukara Weekes	Appointed 2 December 2020	

Other Trustees who served during the year

Mark Chadwick	(Treasurer), resigned 2 December 2020	Mercy Corps
Geraldine Hill	(Vice Chair), resigned 2 July 2021	SCIAF
Ruth Jackson	Resigned 12 July 2021	Halo Trust
Penelope Sparrow	Resigned 25 September 2020	Oxfam Scotland

#### **Staff:**

Jane Salmonson	Resigned 7 April 2021	Chief Executive & Company Secretary
Lewis Ryder-Jones		Deputy Chief Executive Officer
Cecilia Corcoran	Resigned 17 September 2021	Finance & Administration Manager (part time)
Philippa Ramsden		Effectiveness & Learning Manager
Catherine Garner	Resigned 19 April 2021	Membership Services Manager
Laura French-Constant	Resigned 16 April 2021	Effectiveness & Learning Advisor
Kara Weekes	Resigned 5 June 2020	Project Assistant
Ruth Wilkinson	Appointed 27 July 2020	Project Assistant

#### **Independent Examiner:**

Paul M Clelland CA  
Clydeaway House  
813 South Street  
Glasgow  
G14 0BX

#### **Bankers:**

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

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

### **Trustees' Annual Report (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 four sub-committees of the Board, working on the key areas of finance, policy, human resources/safeguarding 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 at every trustees' meeting.

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 2021 The Alliance had 167 organisational members and 54 individual members, total 221. The new category of individual membership was launched at an event held at the Royal Society of Edinburgh in April 2019. During this financial period, 25 new organisational members joined The Alliance, while 15 organisations did not renew their membership, a net increase of 10. The reason most often given for resignation was budgetary constraints. This factor will be taken into account as we review membership subscription levels in the year ahead.

# Scotland's International Development Alliance

## Trustees' Annual Report (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 represents a time when members of the Alliance, and the Alliance itself, were working under new conditions imposed by the pandemic, both in Scotland and amongst partners and their work overseas. The grant from the Scottish government was extended to a fourth year exceptionally but not increased. Funding from UK Foreign, Commonwealth & Development Office (FCDO, formerly DfID) was static during the period but it had become clear that overall UK Aid funds were likely to be cut, adding to uncertainty across the sector. A new draft strategic plan was put together at the end of 2019 which set out three target outcomes:

- enhanced skills, knowledge and understanding of best practice across the sector
- Information and education on international development that is widely available and accessible.
- Open and conducive spaces that enable dialogue with decision makers

This report seeks to report against these outcomes which will nevertheless be revised in light of the implications of the pandemic and cuts to funding across the sector.

#### **1. Enhanced Skills, Knowledge and understanding of best practice across the sector.**

The impact of the pandemic meant that all training events and members' events were moved online. The Alliance also moved flexibly to ensure members were able to respond to new working arrangements and restrictions on travel. Particularly important was the ability of the Alliance to ensure sharing of best practice on monitoring and evaluation online as well as delivering specific safeguarding training. The focus of the annual conference in September 2020 was changed to encourage an exchange of best practice and ideas of how to respond to COVID-19. Thanks to the innovative use of an educational online platform, we were able to deliver an interactive event with multiple sessions and networking opportunities which encouraged more than 200 participants from across the world. Generally opening training and events to wider audiences has meant an increased participation from partners working outside the United Kingdom. Feedback from members' events on participative photography, decolonising language in development and the training on remote monitoring were particularly positive.

#### **2. Information and education on international development that is widely available and accessible.**

Resources and information are generally widely available to members and non-members through the Alliance website and efforts have continued throughout the period to ensure that toolkits, guidance and best practice are available in a timely and user-friendly manner. One of the key contributions in this period was the development of a policy paper setting out potential priorities in International Development for Scotland for the next 5 years: Scotland for a Fairer world. This paper was aimed at all political parties and politicians in the lead up to the Scottish Elections in 2021. Many of the proposed policies in the paper were adopted by different political parties in their manifestos.

**Newsletter:** We have continued to publish our monthly online newsletter, with over 3,000 regular subscribers.

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**

### **Trustees' Annual Report (continued)**

#### **3. Open and conducive spaces that enable dialogue with decision makers**

The Alliance continued its series of roundtable events with politicians and international development officials throughout the year. These events were held entirely online and included meetings with Westminster MPs, the Scottish Government Minister for International Development and Scottish Government Officials in the International Development Team.

The Alliance continued its role providing secretariat support for the Holyrood Cross Party Group (CPG) on International Development, organising and hosting two online meetings attended by a total of 125 guests and 9 MSPs across the two meetings.

The Alliance also hosted an online hustings event before the Scottish Parliament election in March 2021, with representation from all 4 main political parties in the Parliament. This event had over 100 attendees and was watched live by 230 people via social media platforms.

One of the big successes of moving these events online, was increased participation from our members' overseas staff and partners. At both CPG meetings, for example, all Scottish Government partner countries were represented along with a range of other countries in sub-Saharan Africa (9 in total).

Between November 2020 and January 2021, the Alliance Deputy CEO also met with all major Scottish Political Party research teams, opposition Party leaders, Lord Jack McConnell and a range of Scottish MSPs to build support for policy recommendations and to influence manifesto writing ahead of the election.

Early in the reporting period, the Alliance also launched its flagship report on policy coherence for sustainable development. This event had over 80 participants, including 6 representatives from Scottish Parliament, 2 from Scottish Government, 1 from Bond, 1 from DFID, 1 from the Organisation for Economic Co-operation and Development (OECD) and 1 from European Centre for Development Policy Management (ECDPM, a European think tank).

#### ***Core funding from the Scottish Government***

The Scottish Government agreed a further year of core funding from 1 April 2021 frozen at the same level as 2019/2020, which equates to a cut in real terms and presents challenges on how the level of services to members can be maintained. At the beginning of the period the Scottish government also approved the carry forward of unspent funds totalling £18,635.

#### ***COVID-19***

The year has been spent under restrictions which has meant that all in-person events have been moved online. Whilst this has used significant human resources to adapt, membership participation in events and training has remained high.

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

### **Trustees' Annual Report (continued)**

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

### **Trustees' Annual Report (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 £365,562, including core grant income of £194,487 from the Scottish Government as an additional year of funding added on to the previous 3-year funding award. Membership fee income was £45,260, roughly the same level as the previous year. Event fees, exhibitor fees and sponsorship income amounted to £10,896.

Total expenditure, as shown in note 3, amounted to £355,111, roughly the same as the previous year as the funding streams and staffing levels remained similar.

The result shows net income of £10,451 for the year, with net income of £13,637 in unrestricted funds and net expenditure of £3,186 in restricted funds after transfers. Restricted funds stood at £37,205, which represent the balances to be carried forward to be spent in the subsequent year in implementing grants from the Scottish Government and FCDO.

Details of the movement in funds are shown in note 9 on page 15. Unrestricted funds of £140,593 are carried forward, which after excluding funds held as fixed assets and setting aside reserves equivalent to 3 months' running costs and redundancies, leaves a balance of £54,200.

Extension funding has been confirmed by the Scottish Government for one further year, at the same level of £194,487 for 2021-22.

#### ***Reserves Policy***

The reserves policy agreed by the Board is to maintain the general fund (the free reserves) of 3 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 sufficient free reserves to meet £85,976 estimated cost of 3 months expenditure at current levels and redundancies. The overall reserves figure will be kept under regular review to ensure the Alliance has capacity to cover unexpected contingencies, with Covid and Official Development Assistance cuts as recent examples. 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:**



**Date:** 28 November 2021

**Director** Mark O'Donnell (Treasurer)

**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 2021, which are set out on pages 8 to 16.

**Respective responsibilities of trustees (directors) 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 Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Paul M Clelland CA**

**Date:**

Member of the Institute of Chartered Accountants of Scotland

Paul Clelland Accountancy  
Suite 1, First Floor West  
Clydeaway House  
813 South Street  
Glasgow  
G14 0BX



# Scotland's International Development Alliance

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

For the Year to 31 March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Income from:</b>					
<b>Donations:</b>					
Grants receivable	2	-	309,007	309,007	309,542
Donations		-	-	-	1,594
<b>Charitable activities:</b>					
Membership fees		45,260	-	45,260	45,421
Training & events income		5,396	-	5,396	3,867
<b>Trading activities:</b>					
Advertising & sponsorship		5,500	-	5,500	12,295
<b>Investments:</b>					
Bank interest		399	-	399	1,046
<b>Total income</b>		<u>56,555</u>	<u>309,007</u>	<u>365,562</u>	<u>373,765</u>
<b>Expenditure on:</b>					
<b>Charitable Activities</b>					
Membership relations		9,510	37,494	47,004	47,531
Membership services		19,240	170,891	190,131	203,406
Policy & Advocacy		4,029	31,168	35,197	29,619
Organisational development, fundraising & governance		10,695	72,084	82,779	73,870
<b>Total expenditure</b>	3	<u>43,474</u>	<u>311,637</u>	<u>355,111</u>	<u>354,426</u>
<b>Net income / (expenditure)</b>		13,081	(2,630)	10,451	19,339
<b>Transfers between funds</b>		<u>556</u>	<u>(556)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		13,637	(3,186)	10,451	19,339
<b>Reconciliation of funds:</b>					
Funds brought forward		<u>126,956</u>	<u>40,391</u>	<u>167,347</u>	<u>148,008</u>
<b>Funds carried forward</b>		<u>140,593</u>	<u>37,205</u>	<u>177,798</u>	<u>167,347</u>

The above statement includes all gains and losses recognised during the year.

Comparative figures for the previous year by fund type are shown in Note 11 on page 16.

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

## Scotland's International Development Alliance

### Balance Sheet at 31 March 2021

	Note	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible assets	5	<u>417</u>	<u>298</u>
<b>Current Assets</b>			
Debtors	6	7,424	5,497
Cash at bank and in hand		<u>216,352</u>	<u>200,237</u>
		<b>223,776</b>	205,734
<b>Creditors:</b>			
<i>Amounts due within one year</i>	7	<u>46,395</u>	<u>38,685</u>
<b>Net Current Assets</b>		<u>177,381</u>	<u>167,049</u>
<b>Net Assets</b>		<u><b>177,798</b></u>	<u><b>167,347</b></u>
<b>Funds</b>			
Restricted funds	9	37,205	40,391
Unrestricted funds:			
<i>General fund</i>	9	140,176	126,658
<i>Fixed asset fund</i>	9	<u>417</u>	<u>298</u>
<b>Total Funds</b>		<u><b>177,798</b></u>	<u><b>167,347</b></u>

For the year ended 31 March 2021 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.

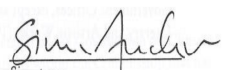
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Charities SORP (FRS102).

**Approved by the Board of Trustees and authorised for issue on 29 November 2021**

**Name: Simon Anderson**

**Date:** 28th November 2021

**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 2021

#### 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.

##### ***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 to staff costs.

##### ***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

##### ***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

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Scottish Government <i>to improve members' impact</i>	-	194,487	<b>194,487</b>	194,487
Scottish Government <i>for Safeguarding</i>	-	39,199	<b>39,199</b>	25,127
BOND / FCDO for UK Aid Connect project 2018-2022	-	75,321	<b>75,321</b>	89,928
<b>Total grants receivable</b>	<b>-</b>	<b>309,007</b>	<b>309,007</b>	<b>309,542</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	Governance costs	Other support costs	Total 2021	Total 2020
	£	£	£	£	£
<i>Charitable activities</i>					
Membership relations	41,941	223	4,840	<b>47,004</b>	47,531
Membership services	174,001	900	15,230	<b>190,131</b>	203,406
Policy & Advocacy	32,137	167	2,893	<b>35,197</b>	29,619
Organisational development, fundraising & governance	73,922	392	8,465	<b>82,779</b>	73,870
	<u>322,001</u>	<u>1,682</u>	<u>31,428</u>	<u><b>355,111</b></u>	<u>354,426</u>

#### Analysis of above expenditure:

##### *Direct charitable costs:*

Staff costs (Note 4)	181,448	-	-	<b>181,448</b>	182,366
Staff training	249	-	-	<b>249</b>	1,373
Membership relations	7,321	-	-	<b>7,321</b>	3,593
Membership support: effectiveness	39,035	-	-	<b>39,035</b>	41,479
Membership support: networking	6,431	-	-	<b>6,431</b>	12,315
Membership support: communications	4,819	-	-	<b>4,819</b>	8,408
Policy & advocacy work	8,843	-	-	<b>8,843</b>	6,610
Organisational development	7,500	-	-	<b>7,500</b>	-

##### *Support costs including governance:*

Staff costs (Note 4)	66,355	-	-	<b>66,355</b>	65,959
Travel & committee expenses	-	382	2,807	<b>3,189</b>	4,941
Occupancy costs	-	-	21,180	<b>21,180</b>	18,863
Office running costs	-	-	7,004	<b>7,004</b>	6,770
Professional fees	-	1,300	-	<b>1,300</b>	1,450
Depreciation	-	-	437	<b>437</b>	299
<b>Total expenditure</b>	<u>322,001</u>	<u>1,682</u>	<u>31,428</u>	<u><b>355,111</b></u>	<u>354,426</u>

#### *Expenditure above includes the following:*

	2021 £	2020 £
<i>Governance costs:</i>		
Independent examiner's remuneration	<b>1,300</b>	550
Board meeting & AGM costs	<b>382</b>	3,126
	<u><b>1,682</b></u>	<u>3,676</u>
<i>Operating lease payments:</i>	<u><b>20,592</b></u>	<u>17,855</u>

## Scotland's International Development Alliance

### Notes to the Accounts (continued)

4. Staff costs, Trustee expenses and Related Party Transactions	2021 £	2020 £
Gross salaries (net of SPP recovered)	217,698	209,553
Employer's National insurance costs	17,754	17,038
Pension costs	11,673	21,734
Total cost of employed staff	247,125	248,325
Consultant staff	-	-
Recruitment costs	678	-
<b>Total staff costs</b>	<b>247,803</b>	<b>248,325</b>

The average number of staff employed during the year, on a headcount basis, was 7 (2020: 8).

No employee earned more than £60,000.

No trustees received remuneration during the year. No travel and subsistence expenses were paid to trustees during the year (2020: £128 to 2 trustees).

The key management personnel of the charity comprise the trustees and the Chief Executive. The total employee benefits of key management personnel, including employer's national insurance and pension contributions, during the year were £49,775 (2020: £45,949).

There are no other related party transactions requiring disclosure.

### 5. Tangible Fixed Assets

	Office equipment & furniture £
<b>Cost:</b>	
At 1 April 2020	5,436
Additions	556
Disposals	-
<b>At 31 March 2021</b>	<b>5,992</b>
<b>Depreciation:</b>	
At 1 April 2020	5,138
Charge for period	437
On disposals	-
<b>At 31 March 2021</b>	<b>5,575</b>
<b>Net Book Value:</b>	
<b>At 31 March 2021</b>	<b>417</b>
At 31 March 2020	298

# Scotland's International Development Alliance

## Notes to the Accounts (continued)

6. Debtors	2021	2020
	£	£
Accrued income & other debtors	5,684	3,905
Prepayments	1,740	1,592
	<u>7,424</u>	<u>5,497</u>

7. Creditors	2021	2020
	£	£
<i>Amounts falling due within one year:</i>		
Deferred income: memberships	1,885	2,230
Tax & social security	6,746	5,464
Accruals & other creditors	37,764	30,991
	<u>46,395</u>	<u>38,685</u>

### *Movements on deferred income:*

	2021	2020
	£	£
Opening balance at 1 April	2,230	3,000
Amount released to income in year	(2,230)	(3,000)
Amount deferred in year	1,885	2,230
Closing balance at 31 March	<u>1,885</u>	<u>2,230</u>

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

## 8. Lease commitment

### *Operating lease commitments*

At the balance sheet date, the charity had future minimum payments under non-cancellable

	2021	2020
	£	£
Payable in less than one year	<u>1,872</u>	<u>-</u>

## Scotland's International Development Alliance

### Notes to the Accounts (continued)

#### 9. Movement on Funds

Current Year:		At	Movements in current year			At
	Note	1/4/20 £	Income £	Expenditure £	Transfers £	31/3/21 £
<b>Restricted funds:</b>						
Scottish Government: Core	(a)	24,426	194,487	(199,722)	(556)	18,635
Scottish Government: Safeguarding	(b)	8,176	39,199	(31,164)	-	16,211
BOND / FCDO	(c)	7,789	75,321	(80,751)	-	2,359
<b>Total restricted funds</b>		<u>40,391</u>	<u>309,007</u>	<u>(311,637)</u>	<u>(556)</u>	<u>37,205</u>
<b>Unrestricted funds:</b>						
General fund		126,658	56,555	(43,037)	-	140,176
Fixed asset fund	(d)	298	-	(437)	556	417
<b>Total unrestricted funds</b>		<u>126,956</u>	<u>56,555</u>	<u>(43,474)</u>	<u>556</u>	<u>140,593</u>
<b>Total funds</b>		<u>167,347</u>	<u>365,562</u>	<u>(355,111)</u>	<u>-</u>	<u>177,798</u>
<b>Prior Year:</b>						
		At 1/4/19 £	Income £	Expenditure £	Transfers £	At 31/3/20 £
<b>Restricted funds:</b>						
Scottish Government: Core		36,402	194,487	(206,463)	-	24,426
Scottish Government: Safeguarding		-	25,127	(16,951)	-	8,176
BOND / FCDO		2,954	89,928	(85,093)	-	7,789
<b>Total restricted funds</b>		<u>39,356</u>	<u>309,542</u>	<u>(308,507)</u>	<u>-</u>	<u>40,391</u>
<b>Unrestricted funds:</b>						
General fund		108,055	64,223	(45,620)	-	126,658
Fixed asset fund		597	-	(299)	-	298
<b>Total unrestricted funds</b>		<u>108,652</u>	<u>64,223</u>	<u>(45,919)</u>	<u>-</u>	<u>126,956</u>
<b>Total funds</b>		<u>148,008</u>	<u>373,765</u>	<u>(354,426)</u>	<u>-</u>	<u>167,347</u>

#### Notes on Funds

- 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 represented a one-year extension of a grant over three years for this work (2017-2020). The balance carried forward will be spent in the subsequent year, with the agreement of the funder.
- The Scottish Government awarded an additional grant towards the costs of work around Safeguarding. The balance carried forward will be spent in the subsequent financial year.
- The FCDO / BOND Project represents funding received by the Alliance for implementing effectiveness work as part of FCDO's UK Aid Connect programme, for which BOND is the lead partner. The project runs from 2018-2022.
- 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)

### 10. Analysis of Net Assets Between Funds

<b>Current Year:</b>	<b>Restricted Funds</b>	<b>Fixed asset Fund</b>	<b>Other Designated Funds</b>	<b>General Fund</b>	<b>Total Funds</b>
	£	£	£	£	£
Tangible fixed assets	-	417	-	-	417
Debtors	1,531	-	-	5,893	7,424
Cash at bank and in hand	74,844	-	-	141,508	216,352
Creditors	(39,170)	-	-	(7,225)	(46,395)
<b>Net assets at 31 March 2021</b>	<b>37,205</b>	<b>417</b>	<b>-</b>	<b>140,176</b>	<b>177,798</b>

<b>Prior Year:</b>	<b>Restricted Funds</b>	<b>Fixed asset Fund</b>	<b>Other Designated Funds</b>	<b>General Fund</b>	<b>Total Funds</b>
	£	£	£	£	£
Tangible fixed assets	-	298	-	-	298
Debtors	1,385	-	-	4,112	5,497
Cash at bank and in hand	50,722	-	-	149,515	200,237
Creditors	(31,716)	-	-	(6,969)	(38,685)
<b>Net assets at 31 March 2020</b>	<b>20,391</b>	<b>298</b>	<b>-</b>	<b>146,658</b>	<b>167,347</b>

### 11. Statement of Financial Activities - Prior Year

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2020</b>
	£	£	£
<b>Income from:</b>			
<b>Donations:</b>			
Grants receivable	-	309,542	309,542
Donations	1,594	-	1,594
<b>Charitable activities:</b>			
Membership fees	45,421	-	45,421
Training & events income	3,867	-	3,867
<b>Trading activities:</b>			
Advertising & sponsorship	12,295	-	12,295
<b>Investments:</b>			
Bank interest	1,046	-	1,046
<b>Total income</b>	<b>64,223</b>	<b>309,542</b>	<b>373,765</b>
<b>Expenditure on:</b>			
<b>Charitable activities</b>			
Membership relations	7,693	39,838	47,531
Membership services	23,313	180,093	203,406
Policy & Advocacy	4,439	25,180	29,619
Organisational development, fundraising & governance	10,474	63,396	73,870
<b>Total expenditure</b>	<b>45,919</b>	<b>308,507</b>	<b>354,426</b>
<b>Net income</b>	<b>18,304</b>	<b>1,035</b>	<b>19,339</b>
<b>Net movement in funds</b>	<b>18,304</b>	<b>1,035</b>	<b>19,339</b>
<b>Reconciliation of funds:</b>			
Funds brought forward	128,652	19,356	148,008
<b>Funds carried forward</b>	<b>146,956</b>	<b>20,391</b>	<b>167,347</b>