

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

Annual Report and Financial Statements

**For the Year Ended
31 March 2022**

Company Registration Number: SC307352

Scottish Charity Number: SC035314

Scotland's International Development Alliance

Annual Report and Financial Statements For the year ended 31 March 2022

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Scotland's International Development Alliance

Trustees' Annual Report For the year ended 31 March 2022

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 2022.

Reference & Administrative Information

Principal Address & Registered Office:	CBC House 24 Canning Street Edinburgh EH3 8EG
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:

Cathy Ratcliff	Chair	Thrive and EMMS International
Jonathon Novakovic	Vice Chair	
Keeley Hazelhurst	Treasurer, appointed 28 February 2022	
Amy Blake		Global Support Link
Phillip Chidawati	Appointed 1 December 2021	Challenges Group Malawi
Cicely Clarke	Appointed 28 February 2022	Mercy Corps
Agnes Holmes		Friends of Chitambo
Ben Lamb Wilson	Appointed 1 December 2021	SCIAF
Yankho Mataya	Appointed 1 December 2021	WaterAid
Samantha Ross		Link Community Development International
Alastair Strickland		Dundee University

Other Trustees who served during the year

Simon Anderson	Chair, resigned 1 December 2021	IIED
Geraldine Hill	Vice Chair, resigned 2 July 2021	SCIAF
Ruth Jackson	Resigned 12 July 2021	Halo Trust
Esther Kamonji	Resigned 1 December 2021	Kenyan Women in Scotland Association
Mark O'Donnell	Treasurer, resigned 26 November 2021	Inclusive Development Consulting
Yukara Weekes	Resigned 22 October 2021	

Independent Examiner:

Paul M Clelland CA
Clyde Way 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.

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, open to individuals interested in international development who can access some but not all of the Alliance's resources and training. Full Members appoint an authorised representative and one named depute to represent them at general meetings of The Alliance.

Appointment of Trustees

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.

Organisational Structure

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

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 2022 The Alliance had 156 organisational members and 51 individual members, a total 207 vs 221, down 14 on the previous year. During this financial period the retention rate for organisations was 84% and 53% for individuals. In 2021-22, 14 new organisational members and 20 new individuals joined. However, income was broadly in line with 20-21 due to the number of members that joined in the larger fee-paying categories.

Membership subscription costs will be revised in 22-23 in line with agreement reached at an EGM on 23 March 2022.

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

During this financial period Scotland remained under periodic restrictions imposed in response to the pandemic. Nearly all events hosted by the Alliance, apart from one held on 30 March 2022, were held virtually. Whilst Alliance staff returned to some office working, most staff continued to work from home for much of the time. Members of the Alliance faced similar restraints including continued restrictions to travel. There was a near complete staff turnover during the period, including of the CEO. An interim CEO was hired for 4 months to ensure some continuity and review management practices. Following successful recruitment, a full staffing complement was in place before the end of the calendar year. Funding remained stable. A strategy revision process was started during the period and a revised strategy will be implemented from the next financial year.

The three target outcomes for the period therefore remained:

- 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

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

Training and membership events were held online. The hosting of COP26 in Glasgow in November 21 offered the Alliance an opportunity to focus on the environmental impact of work in the international development sector. An online photo exhibition, entitled Facing the Crisis, was held with a launch event that was able to bring in participants from diverse countries across Africa as well as draw on experience in Latin America. In addition to encouraging interaction between members on climate sensitive programming, the exhibition was shown inside the COP26 venue and gave the Alliance an opportunity to raise its profile. Climate change has remained a core theme of the Alliance's work throughout the year. Mentoring and training programmes targeted at small members continued throughout the period. The Alliance's annual conference on the growing imperative of action on climate change, well-being and equity was held virtually in December 21 attracting over 200 participants the majority of whom were in the UK but including participants from Malawi, Kenya, South Africa and Lebanon and from across Europe. The conference included specific sessions on implementing best practice on climate change mitigation across organisations as well as a session on decolonising the use of language.

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. Access to safeguarding tools and support for effectiveness training were made available to all members. The monthly online newsletter continued to reach over 3,000 regular subscribers and received positive feedback from members across the period.

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 on line 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 on International Development, organising and hosting two regular online meetings as well as a special briefing from the Disasters' Emergency Committee on Afghanistan in December 2021. These meetings were held online which continued to enable a wide participation including directly from Afghanistan.

The Alliance hosted its first hybrid event on 30 March 2022, which explored the nature of global partnerships with a focus on inclusion, in partnership with CBM the UK's disability charity. The Scottish Minister for Culture, Europe and International development with special responsibility for Ukrainian refugees, Mr Neil Gray, MSP participated in the conference in person and was able to respond to questions from members.

Core funding from the Scottish Government

The Scottish Government agreed a further two years of core funding from 1 April 2022 frozen at the same level as 2019-20. Funding from the FCDO to the Civil Society Collective, formed from similar network organisations in Wales, Northern Ireland and England, was cut during the period.

COVID-19

The reporting period was spent largely under restrictions meaning a continuation of predominantly online events and lack of direct personal contact with members.

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 £315,129, 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 £44,091, roughly the same level as the previous year. Event fees, exhibitor fees and sponsorship income amounted to £20,718.

Total expenditure, as shown in note 3, amounted to £341,046, roughly the same as the previous year as the funding streams and staffing levels remained similar.

The result shows net expenditure of £25,917 for the year, with net income of £11,288 in unrestricted funds and net expenditure of £37,205 in restricted funds after transfers.

Details of the movement in funds are shown in note 9 on page 15. Unrestricted funds of £151,881 are carried forward, which after excluding funds held as fixed assets and setting aside reserves equivalent to 3 months' committed costs and redundancies, leaves a balance of £74,291.

This year was the fifth (agreed extension) year of a 3 year core grant award from the Scottish Government and fourth year of a 4 year grant award from DFID/FCDO. The indicative funding amount for the financial year 2022-23 is £194,487 core grant from the Scottish Government and £55,362 from FCDO under a sub grant agreement with Bond.

Scotland's International Development Alliance

Trustees' Annual Report (continued)

Reserves Policy

The reserves policy agreed by the Board is to maintain the general fund (the free reserves) of 3 months' committed costs plus allowance for redundancy payments, in order to ensure adequate resources in the event of a drop in funding. At the end of the financial year, there were sufficient free reserves to meet £73,652 estimated cost of 3 months' committed expenditure and redundancies. Surplus reserves have been retained to ensure continuity of the delivery of charitable objectives during a period of insecurity regarding continued FCDO funding. 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: Cathy Ratcliff

Date: 16th November 2022

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 2022, 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 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.



Paul M Clelland CA

Date: 18th November 2022

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 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income from:					
Donations:					
Grants receivable	2	-	246,187	246,187	309,007
Donations		4,000	-	4,000	-
Charitable activities:					
Membership fees		44,091	-	44,091	45,260
Training & events income		368	-	368	5,396
Trading activities:					
Advertising & sponsorship		20,350	-	20,350	5,500
Investments:					
Bank interest		133	-	133	399
Total income		<u>68,942</u>	<u>246,187</u>	<u>315,129</u>	<u>365,562</u>
Expenditure on:					
Raising Funds		3,098	-	3,098	-
Charitable Activities	3				
Membership relations		8,340	47,489	55,829	47,004
Membership services		19,201	144,928	164,129	190,131
Policy & Advocacy		7,956	39,353	47,309	35,197
Organisational development & governance		19,059	51,622	70,681	82,779
Total expenditure		<u>57,654</u>	<u>283,392</u>	<u>341,046</u>	<u>355,111</u>
Net income / (expenditure)		11,288	(37,205)	(25,917)	10,451
Transfers between funds		-	-	-	-
Net movement in funds		11,288	(37,205)	(25,917)	10,451
Reconciliation of funds:					
Funds brought forward		<u>140,593</u>	<u>37,205</u>	<u>177,798</u>	<u>167,347</u>
Funds carried forward		<u>151,881</u>	<u>-</u>	<u>151,881</u>	<u>177,798</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**Statement of Financial Position (including Balance Sheet)****As at 31 March 2022**

	Note	2022 £	2021 £
Fixed Assets			
Tangible assets	5	<u>3,308</u>	<u>417</u>
Current Assets			
Debtors	6	3,249	7,424
Cash at bank and in hand		<u>168,991</u>	<u>216,352</u>
		172,240	223,776
Creditors:			
<i>Amounts due within one year</i>	7	<u>23,667</u>	<u>46,395</u>
Net Current Assets		<u>148,573</u>	<u>177,381</u>
Net Assets		<u>151,881</u>	<u>177,798</u>
Funds			
Restricted funds	9	-	37,205
Unrestricted funds:			
<i>General fund</i>	9	148,573	140,176
<i>Fixed asset fund</i>	9	<u>3,308</u>	<u>417</u>
Total Funds		<u>151,881</u>	<u>177,798</u>

For the year ended 31 March 2022 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 1 December 2022**Name: Keeley Hazelhurst****Date:** 16th November 2022**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 2022

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared on the historical cost basis and in accordance with the requirements of:

- the Companies Act 2006
- 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) issued in October 2019 (Charities SORP (FRS102)); 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

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Scottish Government <i>to improve members' impact</i>	-	194,487	194,487	194,487
Scottish Government <i>for Safeguarding</i>	-	-	-	39,199
BOND / FCDO for UK Aid Connect project 2018-2022	-	51,700	51,700	75,321
Total grants receivable	-	246,187	246,187	309,007

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

Scotland's International Development Alliance

Notes to the Accounts (continued)

3. Charitable Activities

	Direct costs	Governance costs	Other support costs	Total 2022	Total 2021
	£	£	£	£	£
<i>Charitable activities</i>					
Membership relations	46,612	2,022	7,195	55,829	47,004
Membership services	141,394	5,944	16,791	164,129	190,131
Policy & Advocacy	41,014	1,713	4,582	47,309	35,197
Organisational development & governance	59,094	2,560	9,027	70,681	82,779
	<u>288,114</u>	<u>12,239</u>	<u>37,595</u>	<u>337,948</u>	<u>355,111</u>

Analysis of above expenditure:

Direct charitable costs:

Staff costs (Note 4)	153,962	-	-	153,962	181,448
Staff training	360	-	-	360	249
Membership relations	500	-	-	500	7,321
Membership support: effectiveness	20,543	-	-	20,543	39,035
Membership support: networking	25,695	-	-	25,695	6,431
Membership support: communications	15,245	-	-	15,245	4,819
Policy & advocacy work	12,801	-	-	12,801	8,843
Organisational development	1,924	-	-	1,924	7,500

Support costs including governance:

Staff costs (Note 4)	57,084	6,194	-	63,278	66,355
Travel & committee expenses	-	1,245	1,673	2,918	3,189
Occupancy costs	-	-	18,684	18,684	21,180
Office running costs	-	-	16,088	16,088	7,004
Professional fees	-	4,800	-	4,800	1,300
Depreciation	-	-	1,150	1,150	437
Total expenditure	<u>288,114</u>	<u>12,239</u>	<u>37,595</u>	<u>337,948</u>	<u>355,111</u>

Expenditure above includes the following:

	2022 £	2021 £
<i>Governance costs:</i>		
Independent examiner's remuneration	1,325	1,300
External governance consultancy	3,475	-
Board meeting & AGM costs	1,245	382
	<u>6,045</u>	<u>1,682</u>
<i>Operating lease payments:</i>	<u>18,252</u>	<u>20,592</u>

Scotland's International Development Alliance

Notes to the Accounts (continued)

4. Staff costs, Trustee expenses and Related Party Transactions	2022	2021
	£	£
Gross salaries (net of SPP recovered)	170,924	217,698
Employer's National insurance costs	11,864	17,754
Pension costs	7,872	11,673
Total cost of employed staff	190,660	247,125
Consultant staff	28,608	-
Recruitment costs	1,070	678
Total staff costs	220,338	247,803

The average number of staff employed during the year, on a headcount basis, was 6 (2021: 7).

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 or previous years.

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 £40,513 (2021: £49,775).

There are no other related party transactions requiring disclosure.

5. Tangible Fixed Assets

	Office equipment & furniture
Cost:	£
At 1 April 2021	5,992
Additions	4,041
Disposals	-
At 31 March 2022	10,033
Depreciation:	
At 1 April 2021	5,575
Charge for period	1,150
On disposals	-
At 31 March 2022	6,725
Net Book Value:	
At 31 March 2022	3,308
At 31 March 2021	417

Scotland's International Development Alliance

Notes to the Accounts (continued)

6. Debtors

	2022	2021
	£	£
Accrued income & other debtors	1,180	5,684
Prepayments	2,069	1,740
	<u>3,249</u>	<u>7,424</u>

7. Creditors

	2022	2021
	£	£
<i>Amounts falling due within one year:</i>		
Deferred income: memberships	2,998	1,885
Tax & social security	5,396	6,746
Accruals & other creditors	15,273	37,764
	<u>23,667</u>	<u>46,395</u>

Movements on deferred income:

	2022	2021
	£	£
Opening balance at 1 April	1,885	2,230
Amount released to income in year	(1,885)	(2,230)
Amount deferred in year	2,998	1,885
Closing balance at 31 March	<u>2,998</u>	<u>1,885</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

	2022	2021
	£	£
Payable in less than one year	<u>1,404</u>	<u>1,872</u>

Scotland's International Development Alliance

Notes to the Accounts (continued)

9. Movement on Funds

Current Year:		At	Movements in current year			At
	Note	1/4/21 £	Income £	Expenditure £	Transfers £	31/3/22 £
Restricted funds:						
Scottish Government: Core	(a)	18,635	194,487	(213,122)	-	-
Scottish Government: Safeguarding	(b)	16,211	-	(16,211)	-	-
BOND / FCDO	(c)	2,359	51,700	(54,059)	-	-
Total restricted funds		<u>37,205</u>	<u>246,187</u>	<u>(283,392)</u>	<u>-</u>	<u>-</u>
Unrestricted funds:						
General fund		140,176	68,942	(56,504)	(4,041)	148,573
Fixed asset fund	(d)	417	-	(1,150)	4,041	3,308
Total unrestricted funds		<u>140,593</u>	<u>68,942</u>	<u>(57,654)</u>	<u>-</u>	<u>151,881</u>
Total funds		<u>177,798</u>	<u>315,129</u>	<u>(341,046)</u>	<u>-</u>	<u>151,881</u>
Prior Year:						
		At 1/4/20 £	Income £	Expenditure £	Transfers £	At 31/3/21 £
Restricted funds:						
Scottish Government: Core		24,426	194,487	(199,722)	(556)	18,635
Scottish Government: Safeguarding		8,176	39,199	(31,164)	-	16,211
BOND / FCDO		7,789	75,321	(80,751)	-	2,359
Total restricted funds		<u>40,391</u>	<u>309,007</u>	<u>(311,637)</u>	<u>(556)</u>	<u>37,205</u>
Unrestricted funds:						
General fund		126,658	56,555	(43,037)	-	140,176
Fixed asset fund		298	-	(437)	556	417
Total unrestricted funds		<u>126,956</u>	<u>56,555</u>	<u>(43,474)</u>	<u>556</u>	<u>140,593</u>
Total funds		<u>167,347</u>	<u>365,562</u>	<u>(355,111)</u>	<u>-</u>	<u>177,798</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. The fund was fully spent during the year.
- The Scottish Government awarded an additional grant towards the costs of work around Safeguarding. The fund was fully spent during the 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 fund was fully spent during the year.
- 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

Current Year:	Restricted Funds	Fixed asset Fund	Other Designated Funds	General Fund	Total Funds
	£	£	£	£	£
Tangible fixed assets	-	3,308	-	-	3,308
Debtors	1,917	-	-	1,332	3,249
Cash at bank and in hand	13,752	-	-	155,239	168,991
Creditors	(15,669)	-	-	(7,998)	(23,667)
Net assets at 31 March 2022	-	3,308	-	148,573	151,881

Prior Year:	Restricted Funds	Fixed asset Fund	Other Designated Funds	General Fund	Total Funds
	£	£	£	£	£
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)
Net assets at 31 March 2021	37,205	417	-	140,176	177,798

11. Statement of Financial Activities - Prior Year

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Income from:			
Donations:			
Grants receivable	-	309,007	309,007
Charitable activities:			
Membership fees	45,260	-	45,260
Training & events income	5,396	-	5,396
Trading activities:			
Advertising & sponsorship	5,500	-	5,500
Investments:			
Bank interest	399	-	399
Total income	56,555	309,007	365,562
Expenditure on:			
Charitable activities			
Membership relations	9,510	37,494	47,004
Membership services	19,240	170,891	190,131
Policy & Advocacy	4,029	31,168	35,197
Organisational development, fundraising & governance	10,695	72,084	82,779
Total expenditure	43,474	311,637	355,111
Net income	13,081	(2,630)	10,451
Transfers between funds	556	(556)	-
Net movement in funds	13,637	(3,186)	10,451
Reconciliation of funds:			
Funds brought forward	126,956	40,391	167,347
Funds carried forward	140,593	37,205	177,798