

SCOTLAND'S INTERNATIONAL DEVELOPMENT ALLIANCE

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

(A company limited by guarantee)

Annual Report & Financial Statements

For the year ended

31 March 2019



**Scotland's International
Development Alliance**

Company No SC307352

Scottish Charity No SC035314

ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2019

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2019.

OBJECTS & ACTIVITIES

The charitable purposes of the Alliance are to relieve need anywhere in the world by increasing the effectiveness and efficiency of people and organisations working towards that end by:

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

ACHIEVEMENTS & PERFORMANCE

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

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

The Alliance finished the year with 157 member organisations of which 26 were organisations engaging in international development from outside the Alliance's traditional membership base of international non-governmental organisations (NGOs). Of the 34 new members who joined over the course of the year, 26% (9 of the 34) come from non-traditional backgrounds such as universities and social enterprises.

2. Improve the services we provide to members

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

Improved opportunities for productive collaboration and for skills building: Over the year we organised events which drew attendance from 547 participants, an increase of 62.5% on the previous year. Feedback forms submitted show quality ratings consistently at over 75% 'good' or 'very good'. During the year a panel of volunteer members representing a range of different size and specialisms was provided us with anonymised feedback across all our effectiveness services. This 'users panel' has given useful insights which help us with our internal monitoring, evaluation and learning. We supplemented the users' panel feedback this year by commissioning an external consultant to undertake an anonymised survey of thirty members, sampled by the consultant, to find out from them the extent of benefit they felt they had gained, through participation in our services. The findings were overwhelmingly positive.

A significant amount of work was undertaken during the year to help organisations to develop their safeguarding policies and practices. A survey was undertaken with Scottish Government support of all members to establish the level of expertise already existing and gaps in knowledge. In response to the survey findings a portfolio of resources was established which was launched as a pilot at the Annual Conference on 25 September. Results from the pilot were used to further develop the online package of safeguarding support, which we named 'Safer for All' and launched at the AGM in December 2018. Alongside the online resource we have also delivered mentoring, training and information days in safeguarding. We have developed training designed specifically for trustees which touches on leadership and on governance responsibilities as regards safeguarding. Roll-out of this training package has begun and we plan to continue roll-out in the year ahead. Our Effectiveness & Learning Manager has worked closely with the Scottish Government, the Scotland Malawi Partnership and its sister organisation in Malawi, MASP, DFID and Bond to ensure that best practice is shared and that the sector in Scotland contributes fully to national and international forums in this still evolving arena.

A new 'Civil Society Collective' grant was agreed early in the year, with funding commencing from 1 July 2018. The Alliance is a sub-grantee of the Department for International Development (DFID) via our London-based sister organisation, Bond. DFID has funded Bond, the Alliance and our colleagues in Wales and Northern Ireland, and grant is made under DFID's 'UK Aid Connect' funding stream. It is for four years and the Alliance sub-grant is for £80,000 in each full year. The purpose is to enhance the skills of civil society organisations in

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FOR THE YEAR ENDED 31 MARCH 2019

ACHIEVEMENTS & PERFORMANCE (CONT'D)

Scotland with an annual income of £500,000 or less. Two full time members of staff are employed under the grant to implement a skills development programme.

2. Improve the services we provide to members

Seek out, build and nurture links with universities and businesses: One well-attended event was held jointly organised with Business in the Community and hosted by Glasgow Caledonian University in November 2018, to look at potential for partnership working towards achieving the Sustainable Development Goals. We also held membership meetings designed to draw in organisations from different sections of our organisational membership, in Edinburgh in June 2018 and in Glasgow in February 2019.

Newsletter: We have continued to publish our monthly online newsletter. At the end of March 2019, there was a total 3,222 newsletter subscribers, up from 3,152 in March 2018. 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.

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

The Policy Committee met in November 2018. It was agreed that the priorities should be the Sustainable Development Goals (SDGs) and Policy Coherence for Sustainable Development (PCSD). Work on these two fronts was taken forward by some committee members in collaboration with Lewis Ryder-Jones, the Alliance Policy Officer, under the leadership of Policy Committee Chair, Simon Anderson. We continued to take a leading role in the SDG network convened by The Scottish Council for Voluntary Organisations. The Policy Officer submitted written evidence to the International Development Committee's Inquiry into the UK's progress towards meeting the SDGs. The Policy Officer gave a presentation at the seminar on PCSD convened by the Barcelona Centre for International Affairs in June 2018.

The Policy Officer continued to provide secretariat support for the Scottish Parliament's Cross Party Group on International Development which met three times: in April 2018 to hear from speakers about media coverage of aid and development; in September 2018 to look at climate justice and the climate bill and in January 2019 to explore gender justice. All meetings were well attended.

Three roundtable events with politicians were held for members: one led by Ruth Davidson MSP, Leader of the Scottish Conservative Party; one led by Chris Law MP, the SNP spokesman on international development and representative on the International Development Committee, and one by Richard Leonard MSP, leader of the Scottish Labour Party.

We have been convening and managing a series of meetings with the Scottish Government, held alternatively with senior officials and with the Minister for International Development, Ben Macpherson. These meetings were agreed in response to a request put by Lewis Macdonald MSP, Convenor of the Cross Party Group on International Development, to the previous Minister, Dr. Alasdair Allan. Two meetings were held during the year, on 27 June 2018 with senior SG officials and on 1 November 2018 with the Minister. Both meetings were well attended and are greatly appreciated by members.

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

Staff turnover remained a concern as in the previous year and remains a priority area for risk management. Continuity in our Effectiveness services was secured through employing a consultant to cover the gap caused by the departure of the Effectiveness & Learning Advisor as the previous financial year finished. The post was redesigned and re-advertised and the consultant who had been covering part-time, Philippa Ramsden, took on the position as staff from September 2018. The resignation and replacement of the Finance & Administration Manager was managed with only minimal gap in coverage. The incompatibility of the website and customer relationship management system continue to cause problems and expenditure of scant time and resource. Despite these problems, neither staffing gaps nor IT concerns prevented the successful achievement of the targets for the organisation for the year.

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

The Alliance has not been successful in attracting funding to invest in meeting this fifth key objective and hence no financial reporting is relevant. However, the need to allocate resources to this objective has taken on extra importance and urgency since it first emerged as one of the priorities identified by members during our strategic

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FOR THE YEAR ENDED 31 MARCH 2019

planning exercise in 2016. Funding for this objective will be sought as we move towards the next planning period.

FINANCIAL REVIEW

Income and expenditure for the year is set out in the statement of financial activities (the SOFA) on page 9 and the accompanying notes. Total income amounted to £344,519, including grant income of £296,536. Membership fees were £40,678, an increase of 43% on the previous year reflecting the growth in membership. Advertising, sponsorship and other income was £7,305.

Total expenditure, as shown in note 5, amounted to £308,941, an increase of 35% on the previous year reflecting the increase in grant funding.

The result shows net income of £35,578 for the year. Restricted funds increased by £2,831, while unrestricted funds increased by £32,747.

Details of the movement in funds are shown in note 13 on page 16. Funds of £148,008 are carried forward, including £597 in the fixed asset fund (equivalent to the carrying value of the fixed assets) and £19,356 in restricted funds.

This year was the second year of a 3 year grant award from the Scottish Government and first year of a 4 year grant award from DFID. The indicative funding amount for the subsequent financial period is £194,487 for 2019-20 from the Scottish Government and £80,000 from DFID.

Risks

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. Potential risks are discussed at every Directors' meeting.

Reserves policy

The reserves policy was reviewed at the Board meeting in June 2016, and amended with a view to maintaining the general fund (the free reserves) within a range of 2-4 months' operating costs plus allowance for redundancy payments, in order to ensure adequate resources for growth. At the end of the financial year, there were free reserves of £128,055, equivalent to around 5 months' expenditure at current levels. The trustees are satisfied with the level of reserves held.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

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 deputy 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

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

Alliance Membership

At 31 March 2018 The Alliance had 132 member organisations. During this financial period, 34 new organisations joined The Alliance, while 9 organisations did not renew their membership, resulting in a total membership of 157 organisations at 31 March 2019, a net increase of 25. Reasons given for resignation include lack of time to engage, affordability and relevance, and these factors have been taken into account in the planning of our portfolio of membership services in the year ahead.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Scotland's International Development Alliance
Charity No	SC035314
Company No	SC307352
Principal Address & Registered Office	4 th Floor, Hayweight House 23 Lauriston Street Edinburgh EH3 9DQ
Website Address	www.intdevalliance.scot

Current Trustees

Simon Anderson	(Chair from 5/12/18; Vice Chair to 5/12/18)	IIED
Mark Chadwick	(Treasurer)	Mercy Corps
Amy Blake	Appointed 5/12/18	International Voluntary Service
Geraldine Hill		SCIAF
Agnes Holmes		Friends of Chitambo
Esther Kamonji		Kenyan Women in Scotland Association
Peter Kelly		Poverty Alliance
Samantha Ross	Appointed 5/12/18	Link Community Development International
Penelope Sparrow	Appointed 5/12/18	Oxfam Scotland

Other Trustees who served during the year

Linda Todd	Resigned 5/12/18	The Leprosy Mission Scotland
James Wells	Resigned 5/12/18	EMMS International
Jamie Morrison	(Chair, resigned 5/12/18)	Signpost International
Angus Nelson	Resigned 5/12/18	Oxfam Scotland
Lexi Parfitt	Resigned 5/12/18	WWF Scotland
Lynne Paterson	Resigned 5/12/18	Tearfund

Staff

Jane Salmonson		Chief Executive & Company Secretary
Sophie Buxton Burns	Resigned 5/10/18	Finance & Administration Officer (part time)
Cecilia Corcoran	Appointed 15/10/18	Finance & Administration Officer (part time)

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Staff (Cont'd)

Kruti Buch	Resigned 6/4/18	Effectiveness & Learning Advisor
Sarah Conway		Membership Services Manager
Sofia Pira		Communications & Administration Assistant
Lewis Ryder-Jones		Policy, Advocacy & Communications Officer
Laura French-Constant	Appointed 5/10/18	Effectiveness & Learning Advisor
Philippa Ramsden	Appointed 1/9/18	Effectiveness & Learning Manager
Catherine Garner	Appointed 7/1/19	Membership Services Manager (maternity cover)
Kara Weekes	Appointed 27/3/19	Project Assistant

Bankers

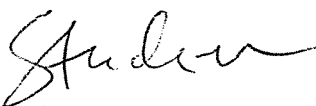
Triodos Bank
Brunel House
11 The Promenade
Clifton
Bristol
BS8 3FA

Independent examiner

Anne Knox
Community Accountancy Scotland
Jubilee House
Forthside Way
Stirling
FK8 1QZ

APPROVAL

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 5 September 2019 and signed on their behalf by:


Simon Anderson
Chair

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2019

Independent examiner's report to the trustees of Scotland's International Development Alliance

I report on the accounts of the charity for the year ended 31 March 2019, which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees (who are the directors of the company for the purposes of company law) 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 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(a)-(c) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

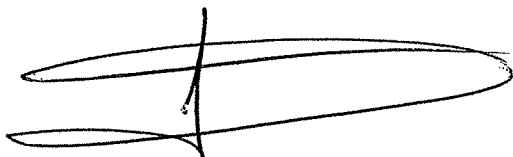
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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 connection with my examination, no matter came 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 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.



Anne Knox, FCIE

Community Accountancy Scotland

Jubilee House

Forthside Way

Stirling

FK8 1QZ

7 September 2019

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2019

	Note	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018 Restated
Income from:		£	£	£	£
<i>Donations:</i>					
Grants receivable	4	-	296,536	296,536	225,945
Donations		1,100	-	1,100	-
<i>Charitable activities:</i>					
Membership fees		40,678	-	40,678	28,534
Training & events income		2,047	-	2,047	0
<i>Trading activities:</i>					
Advertising & sponsorship		3,474	-	3,474	2,165
<i>Investments:</i>					
Bank interest		684	-	684	361
Total income		<u>47,983</u>	<u>296,536</u>	<u>344,519</u>	<u>257,005</u>
Expenditure on:					
<i>Charitable Activities</i>					
Membership relations		2,361	40,702	43,063	25,749
Membership services		8,336	167,151	175,487	116,647
Policy & Advocacy		1,386	24,335	25,721	24,861
Organisational development, fundraising & governance		3,153	61,517	64,670	61,414
Total expenditure	5	<u>15,236</u>	<u>293,705</u>	<u>308,941</u>	<u>228,671</u>
Net income		<u>32,747</u>	<u>2,831</u>	<u>35,578</u>	<u>28,334</u>
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>32,747</u>	<u>2,831</u>	<u>35,578</u>	<u>28,334</u>
Reconciliation of funds:					
Funds brought forward		<u>95,905</u>	<u>16,525</u>	<u>112,430</u>	<u>84,096</u>
Funds carried forward		<u>128,652</u>	<u>19,356</u>	<u>148,008</u>	<u>112,430</u>

All income and expenditure derives from continuing activities.

The above statement includes all gains and losses recognised during the year, and complies with the requirements for an income and expenditure account under the Companies Act 2006

Comparative Statement of Financial Activities are shown in Note 16

The Notes on pages 11 to 18 form an integral part of these accounts.

BALANCE SHEET

AS AT 31 MARCH 2019

	Note	2019 £	2018 £
Fixed Assets			
Tangible assets	12	<u>597</u>	<u>978</u>
Current Assets			
Debtors	9	2,562	9,133
Cash at bank and in hand		<u>168,124</u>	<u>130,705</u>
		170,686	139,838
Creditors:			
<i>Amounts due within one year</i>	10	<u>23,275</u>	<u>28,386</u>
Net Current Assets		<u>147,411</u>	<u>111,452</u>
Net Assets		<u>148,008</u>	<u>112,430</u>
Funds			
Restricted funds	13	19,356	16,525
Unrestricted funds:			
General fund	13	128,055	91,638
Designated training fund	13	-	3,289
Fixed asset fund	13	<u>597</u>	<u>978</u>
Total Funds		<u>148,008</u>	<u>112,430</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2019

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- 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. However, in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005, the accounts have been examined by an independent examiner whose report appears on page 8.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The Notes on 11 to 18 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 5 September 2019 and signed on their behalf by:



Simon Anderson

Chair

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

1. Basis of preparation

1.1. These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)
- (c) The Companies Act 2006
- (d) The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
- (e) 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 (FRS 102) (effective 01 January 2015)

1.2. Changes to the basis of preparation

None

1.3. Changes to previous accounts

This year the charity has changed the format of reporting expenditure in the Statement of Financial Activities ("the SOFA") to revert to reporting on the activity basis. This has been made possible as the activities for both the current and previous years are the same following the implementation of a new strategic plan from April 2017. The prior year figures have been restated, from the alternative cost type basis adopted in the prior year, to reflect the new activities.

1.4. The charity meets the definition of a public benefit entity as defined by FRS 102.

1.5. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

2. Accounting policies

2.1. Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Designated funds are unrestricted funds that the trustees have set aside for particular purposes. The designation is administrative only and does not restrict the trustees' ability to apply the funds.
- (c) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (d) The purposes of the funds are shown in Note 14.

2.2. Income

Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

- (a) Donations - income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably
- (b) Grants – 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.
- (c) 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.
- (d) Bank interest is recognised when credited to the account.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

- (e) Gift Aid is recognised in the same accounting period as the donation to which it relates.
- (f) Where income has related expenditure (e.g. fundraising), the income and related expenditure are reported gross in the SoFA.
- (g) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.
- (h) The value of voluntary help is not included in the accounts but is described in the trustees' annual report.

2.3. Expenditure and liabilities

Liabilities are recognised when it is probable that there is a legal or constructive obligation committing the charity to pay out resources and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

2.4. Operating Leases

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

2.5. Tangible assets

- (a) Tangible assets are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost or, if gifted, at their value on receipt.
- (b) Depreciation is calculated to write off the cost of tangible fixed assets over their useful economic lives. The rates used are as follows:
 - (i) Fixtures and fittings 25% Straight line
 - (ii) Office equipment 25% Straight line

2.6. Debtors

- (a) Short term debtors are recognised at transaction price less any impairment.
- (b) 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 has not been billed or received at the year –end.

2.7. Cash

- (a) Cash includes cash in hand and bank balances repayable on demand.

2.8. Creditors

- (a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.
- (b) Accrued charges are normally valued at their settlement amount.

2.9. Financial Instruments

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

2.10. Taxation

The charity is not liable to corporation tax or capital gains tax on its charitable activities.

3. Transactions with trustees and related parties

- (a) No remuneration was paid to the trustees during the year (2018: £Nil).
- (b) Travelling expenses totalling £295 (2018: £759) were reimbursed to 2 trustees (2018: 4 trustees).
- (c) There were no transactions with related parties (2018: £Nil).

4. Grants received

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Scottish Government <i>to improve members' impact</i>	-	224,008	224,008	225,945
Scottish Government <i>for Safeguarding</i>	-	20,000	20,000	-
BOND / DFID <i>for UK Aid Connect project 2018-2022</i>	-	52,528	52,528	-
Total grants receivable	-	296,536	296,536	225,945

5. Expenditure

	Direct costs £	Governance costs £	Other support costs £	Total 2019 £	Total 2018 Restated £
<i>Charitable activities</i>					
Membership relations	37,639	251	5,173	43,063	25,749
Membership services	160,948	1,023	13,516	175,487	116,647
Policy & Advocacy	22,509	150	3,062	25,721	24,861
Organisational development, fundraising & governance	2,271	377	62,022	64,670	61,414
	<u>223,367</u>	<u>1,801</u>	<u>83,773</u>	<u>308,941</u>	<u>228,671</u>

Analysis of above expenditure:

Direct charitable costs:

Staff costs (Note 4)	146,800	-	-	146,800	96,719
Staff training	1,071	-	-	1,071	1,600
Membership relations	3,722	-	-	3,722	675
Membership support: effectiveness	47,251	-	-	47,251	19,585
Membership support: networking	9,551	-	-	9,551	9,102
Membership support: communications	10,955	-	-	10,955	16,351
Policy & advocacy work	2,017	-	-	2,017	1,398
Organisational development	2,000	-	-	2,000	3,619

Support costs including governance:

Staff costs (Note 4)	-	-	54,653	54,653	47,063
Travel & committee expenses	-	1,251	2,613	3,864	5,990
Occupancy costs	-	-	18,424	18,424	17,589
Office running costs	-	-	6,827	6,827	7,113
Professional fees	-	550	875	1,425	1,400
Depreciation	-	-	381	381	467
Total expenditure	<u>223,367</u>	<u>1,801</u>	<u>83,773</u>	<u>308,941</u>	<u>228,671</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

6. Expenditure above includes the following

	2019 £	2018 £
<i>Governance costs:</i>		
Independent examiner's remuneration	550	600
Board meeting & AGM costs	<u>1,251</u>	<u>2,732</u>
	<u>1,801</u>	<u>3,332</u>
<i>Operating lease payments:</i>	<u>17,488</u>	<u>16,904</u>

7. Staff costs

	2019 £	2018 £
Gross salaries (net of SMP recovered)	160,372	112,475
Employer's National insurance costs	12,117	6,934
Pension costs	<u>19,086</u>	<u>15,958</u>
Total cost of employed staff	<u>191,575</u>	<u>135,367</u>
Consultant staff	8,500	7,102
Recruitment costs	<u>1,378</u>	<u>1,313</u>
Total staff costs	<u>201,453</u>	<u>143,782</u>

The average number of staff employed during the year, on a headcount basis was 6 (2018:5). There has been an increase in the full time equivalent number of staff.

No employee earned more than £60,000

In the opinion of the Trustees the key management team consists of the Chief Executive. The total employee benefits of this post, including pension contributions, during the year were £43,584 (2018: £42,454)

8. Lease Commitments

Operating lease commitments

At the balance sheet date, the charity had future minimum payments under non-cancellable operating leases for premises as follows:

	2019 £	2018 £
Payable in less than one year	<u>4,464</u>	<u>4,372</u>

9. Debtors

	2019 £	2018 £
Accrued income & other debtors	991	4,089
Prepayments	<u>1,571</u>	<u>5,044</u>
	<u>2,562</u>	<u>9,133</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

10. Creditors (falling due within one year)

	2019	2018
	£	£
<i>Amounts falling due within one year:</i>		
Deferred income	3,000	7,800
Tax & social security	5,234	3,087
Accruals & other creditors	15,041	17,499
	<u>23,275</u>	<u>28,386</u>

11. Movements in deferred income

	2019	2018
	£	£
Opening balance at 1 April	7,800	607
Amount released to income in year	(7,800)	(607)
Amount deferred in year	3,000	7,800
Closing balance at 31 March	<u>3,000</u>	<u>7,800</u>

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

12. Fixed Assets

	Office equipment & furniture
	£
Cost:	
At 1 April 2018	5,436
Additions	-
Disposals	-
At 31 March 2019	<u>5,436</u>
Depreciation:	
At 1 April 2018	4,458
Charge for period	381
On disposals	-
At 31 March 2019	<u>4,839</u>
Net Book Value:	
At 31 March 2019	<u>597</u>
At 31 March 2018	<u>978</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

13. Movements in funds – Current Year

	Note	At 1/4/18 £	Income £	Expenditure £	Transfers £	At 31/3/19 £
Restricted funds:						
Scottish Government: Core	(a)	16,525	224,008	(224,131)	-	16,402
Scottish Government: Safeguarding	(b)	-	20,000	(20,000)	-	-
BOND / DFID	(c)	-	52,528	(49,574)	-	2,954
Total restricted funds		<u>16,525</u>	<u>296,536</u>	<u>(293,705)</u>	<u>-</u>	<u>19,356</u>
Unrestricted funds:						
General fund		91,638	47,983	(11,566)	-	128,055
Designated training fund	(d)	3,289	-	(3,289)	-	-
Fixed asset fund	(e)	978	-	(381)	-	597
Total unrestricted funds		<u>95,905</u>	<u>47,983</u>	<u>(15,236)</u>	<u>-</u>	<u>128,652</u>
Total funds		<u>112,430</u>	<u>344,519</u>	<u>(308,941)</u>	<u>-</u>	<u>148,008</u>

14. Movement in funds – Prior Year

	At 1/4/17 £	Income £	Expenditure £	Transfers £	At 31/3/18 £
Restricted funds:					
Scottish Government: Core	-	225,945	(205,384)	(4,036)	16,525
Total restricted funds	<u>-</u>	<u>225,945</u>	<u>(205,384)</u>	<u>(4,036)</u>	<u>16,525</u>
Unrestricted funds:					
General fund	83,846	31,060	(22,820)	(448)	91,638
Designated training fund	-	-	-	3,289	3,289
Fixed asset fund	250	-	(467)	1,195	978
Total unrestricted funds	<u>84,096</u>	<u>31,060</u>	<u>(23,287)</u>	<u>4,036</u>	<u>95,905</u>
Total funds	<u>84,096</u>	<u>257,005</u>	<u>(228,671)</u>	<u>-</u>	<u>112,430</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

15. Purpose of funds

General fund Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.

- (a) The Scottish Government Fund for the current year is to facilitate engaged support, strengthen the support base and improve the impact of members of the Alliance. This is the second of a three-year plan for this work (2017-2020). The transfer represents a proportion of designated training costs and fixed asset additions charged to the fund.
- (b) The Scottish Government awarded an additional grant towards the costs of work around Safeguarding. This was fully expended during the year.
- (c) The DFID/BOND Project represents funding received by the Alliance for implementing effectiveness work as part of DFID's UK Aid Connect programme for which BOND is the lead partner. The project runs from 2018 -2022.
- (d) The designated training fund represents funds committed by the trustees from the 2017-2018 Scottish Government budget to specific training initiatives which took place during 2018-19 (specifically, MANGO training for members and online training software).
- (e) The fixed asset fund represents the net book value off fixed assets, Depreciation for each period is charged to the fund and the cost of assets purchased is transferred in

16. Analysis of Net Assets Between Funds – Current Year

Current Year:	Restricted Funds £	Fixed asset Fund £	Other Designated Funds £	General Fund £	Total Funds £
Tangible fixed assets	-	597	-	-	597
Debtors	1,494	-	-	1,068	2,562
Cash at bank and in hand	35,092	-	-	133,032	168,124
Creditors	(17,230)	-	-	(6,045)	(23,275)
Net assets at 31 March 2019	19,356	597	-	128,055	148,008

17. Analysis of Net Assets Between Funds – Prior Year

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

18. Statement of Financial Activities – Prior Year

	Unrestricted Funds Restated £	Restricted Funds Restated £	Total 2018 Restated £
Income from:			
<i>Donations:</i>			
Grants receivable	-	225,945	225,945
<i>Charitable activities:</i>			
Membership fees	28,534	-	28,534
<i>Trading activities:</i>			
Advertising & sponsorship	2,165	-	2,165
<i>Investments:</i>			
Bank interest	361	-	361
Total income	<u>31,060</u>	<u>225,945</u>	<u>257,005</u>
Expenditure on:			
<i>Charitable activities</i>			
Membership relations	2,811	22,938	25,749
Membership services	12,148	104,499	116,647
Policy & Advocacy	2,243	22,618	24,861
Organisational development, fundraising & governance	6,085	55,329	61,414
Total expenditure	<u>23,287</u>	<u>205,384</u>	<u>228,671</u>
Net income	7,773	20,561	28,334
Transfers between funds	4,036	(4,036)	-
Net movement in funds	11,809	16,525	28,334
Reconciliation of funds:			
Funds brought forward	84,096	-	84,096
Funds carried forward	<u>95,905</u>	<u>16,525</u>	<u>112,430</u>

SETUP – DO NOT PRINT THIS PAGE!

Charity Name	Scotland's International Development Alliance
Charity No	SC035314
Company No	SC307352
Date Period End	31 March 2019
Date Accounts Approved	5 September 2019
Date Examination	7 September 2019
Previous Year End	2018

ADD/CHECK NOTE REFERENCES!

