

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

Annual Report and Financial Statements

**For the Year Ended
31 March 2023**

Company Registration Number: SC307352

Scottish Charity Number: SC035314

Scotland's International Development Alliance

Annual Report and Financial Statements For the year ended 31 March 2023

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Scotland's International Development Alliance

Trustees' Annual Report For the year ended 31 March 2023

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 2023.

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	
Amy Blake		
Phillip Chidawati		Challenges Group Malawi
Cicely Clarke		Mercy Corps
Ben Lamb Wilson		SCIAF
Yankho Mataya		WaterAid
Yulia Nesterova	Appointed 1 December 2022	Glasgow University
Samantha Ross		Link Education International

Other Trustees who served during the year

Agnes Holmes	Resigned 1 December 2022	Friends of Chitambo
Alastair Strickland	Resigned 1 December 2022	Dundee University

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.

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 2023 the Alliance had 149 organisational members and 57 individual members a total of 206. This is a similar number to the previous year but includes an increase in membership from academic institutions. During this financial period the retention rate for organisations was 84% and 45% for individuals. In 2022-23, 25 new organisational members and 34 new individuals joined.

A review of subscription fees and the introduction of new categories for larger organisational members was approved at an EGM in March 2022 and introduced for the period 22/23. This saw an increase in member income of around 30% / £20,000.

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 COVID restrictions in Scotland were largely lifted and the Alliance returned to hosting an increased number of events in person. Given the positive impact of hosting online events on the participation of partners based outside of Scotland, as well as the opportunities to reduce the carbon footprint of events, the Alliance committed to hosting high quality hybrid events, encouraging inclusion and diversity. Some training events and webinars continued to be held in an online format only.

The Alliance began to implement an agreed revised two year strategy; its main objectives are:

Overarching goal	Strategic objective	Outcomes
Grow the network	To engage and inform individual actors and organisations from all sectors throughout Scotland with issues of global, sustainable development and to encourage active global citizenship from all	1.1: Increased membership across all target groups 1.2: The Alliance's activities reach a wider audience than the membership 1.3: The Alliance is known for and models best practice in all areas of equity, inclusion and diversity and its members do the same
Strengthen the network	To support our members to anticipate and respond to changing needs and contribute meaningfully and effectively to global, sustainable development	2.1: The Alliance's programme of events and support is actionable and relevant to member's needs and to the wider development agenda 2.2: Interactive and user-friendly digital platforms support members' networking and peer to peer learning 2.3: The Alliance's work is increasingly member-led and gives voice to the concerns of their partners in the global south.
Amplify and influence	To influence decision makers in Scotland to contribute positively to the global development agenda by representing and collaborating with our members and the people and communities they work with	3.1: The Alliance is recognised as a key player in the global sustainable development sector in Scotland and plays a leadership role in advocating for global sustainable development across an expanding network of actors in Scotland's political arena and in civil society 3.2: The Alliance is a key contributor to developing and influencing policy and practice in global sustainable development and humanitarian action in Scotland 3.3 The Alliance is instrumental in enabling knowledge transfer from the global south and mutual learning that can also be applied in Scotland
Sustain the Alliance	The Alliance operates effectively, sustainably and continuously improves as an organisation	4.1: The Alliance's governance, finance and administration functions enable and support it to grow and develop and continue to be viable 4.2: The Alliance's internal skills, systems and processes enable it to anticipate and respond to members needs and the global development agenda 4.3: Income and sources of income are increased

Scotland's International Development Alliance

Trustees' Annual Report (continued)

Achievements & Performance (continued)

1. Grow the Network

The annual conference held in September 2022 and the spring event held in March 2023 were both held in a hybrid format, but with substantial inperson presence allowing members to network, and partners to participate. These hybrid events and public-facing webinars reached an increasingly wider audience beyond our membership, as did events delivered in collaboration with other actors in the sector. Our thematic programme reflected the importance of equity, inclusion and diversity and particularly decolonisation and anti-racism to give members opportunities for debate, discussion and development in this area. Our global citizenship activities were able to engage and develop new partnerships among diaspora communities and public sector bodies.

2. Strengthen the Network

The new Alliance Hub was launched on the Mighty Networks platform in May 2022, as a digital networking space offering members a single sign-on to community forums, working groups, courses, resource libraries and live online events. The platform encourages and sustains community learning through networking opportunities, the ability to host virtual events, access learning, and engage in conversations around organisational challenges and wider issues in the sector. The Hub has shown a steady increase in use and registration throughout the year, with a growing library of internal and external sector resources, and the livestream of the 2022 and 2023 conferences. We continue to encourage and promote members' active participation in facilitation or co-development of events, initiatives and outputs.

The following learning events were delivered based on member priorities identified in the previous year and broader sector issues relating to equitable global development and sustainable action:

- Taking practical steps for shifting the power, anti-racism and decolonisation
- Leadership, governance and the Effectiveness Toolkit
- Communicating the climate crisis (with Stop Climate Chaos Scotland)
- Decolonising Monitoring and Evaluation Practice
- Power analysis and equitable partnerships (with the International Institute for Environment and Development IIED)
- Safeguarding in practice and partnership
- Time to Decolonise Aid (with Peace Direct)
- New PVG(protecting vulnerable groups) requirements for the International Development Sector in Scotland
- Funding, Finance and the Global Citizenship Fund

3. Amplify and Influence

In 2022-23, the Alliance made significant contributions to policy coherence, and to ensuring that global sustainable development is integrated into the review of the National Performance Framework. Work continued on the development of a Wellbeing and Sustainable Development Bill and international development programming. Our collaborative work with the Policy Committee, and sustained outreach to other international actors in Scotland and beyond ensured authoritative, Scottish, Alliance-led voice/positions on current issues. Cross party group meetings in parliament and our two conferences offered members and non-members an opportunity to engage with issues of international development.

Scotland's International Development Alliance

Trustees' Annual Report (continued)

Achievements & Performance (continued)

4. Sustain the Alliance

A revised theory of change and strategic objectives was agreed in April 23 (as noted above). We reviewed and ensured compliance with all governance requirements and developed a harmonised and more effective process for evaluation and reporting on activities and outcomes using strategic indicators. New or revised policies were developed for volunteers, internships, maternity leave, and refresher trainings in GDPR and Safeguarding for Alliance staff and trustees were held, providing enhanced understanding of data protection among staff. A new CRM was launched to help better integrate membership data.

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 £411,356 including core grant income of £194,487 from the Scottish Government. Membership fee income was £62,069, a significant increase on the previous year. Event fees, exhibitor fees and sponsorship income amounted to £44,127.

Total expenditure, as shown in note 3, amounted to £353,352, roughly the same as the previous year as the funding streams and staffing levels remained similar.

The result shows net income of £58,004 for the year, all of which was in unrestricted funds.

Details of the movement in funds are shown in note 9 on page 15. Unrestricted funds of £209,885 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 £91,349.

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 £116,517 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: 5th December 2023

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 2023, 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 December 2023

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 2023

Income from:	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £ Restated
Donations:					
Grants receivable	2	-	299,849	299,849	246,187
Donations		3,456	-	3,456	4,000
Charitable activities:					
Membership fees		62,069	-	62,069	44,091
Training & events income		18,168	-	18,168	368
Trading activities:					
Advertising & sponsorship		25,959	-	25,959	20,350
Investments:					
Bank interest		1,855	-	1,855	133
Total income		<u>111,507</u>	<u>299,849</u>	<u>411,356</u>	<u>315,129</u>
Expenditure on:					
Fundraising costs	3	-	-	-	-
Staff costs, training & expenses		15,309	248,018	263,327	222,371
Programme costs		25,526	27,840	53,366	76,708
Occupancy costs		994	10,819	11,813	18,684
Office running & administration costs		9,353	8,203	17,556	5,449
Professional fees		604	4,209	4,813	7,659
Depreciation		1,289	-	1,289	1,150
Miscellaneous costs		428	760	1,188	9,025
Total expenditure		<u>53,503</u>	<u>299,849</u>	<u>353,352</u>	<u>341,046</u>
Net income / (expenditure)		58,004	-	58,004	(25,917)
Net movement in funds		58,004	-	58,004	(25,917)
Reconciliation of funds:					
Funds brought forward		<u>151,881</u>	<u>-</u>	<u>151,881</u>	<u>177,798</u>
Funds carried forward		<u><u>209,885</u></u>	<u><u>-</u></u>	<u><u>209,885</u></u>	<u><u>151,881</u></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 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible assets	5	<u>2,019</u>	<u>3,308</u>
Current Assets			
Debtors	6	14,820	3,249
Cash at bank and in hand		<u>216,254</u>	<u>168,991</u>
		231,074	172,240
Creditors:			
<i>Amounts due within one year</i>	7	<u>23,208</u>	<u>23,667</u>
Net Current Assets		<u>207,866</u>	<u>148,573</u>
Net Assets		<u><u>209,885</u></u>	<u><u>151,881</u></u>
Funds			
Restricted funds	9	-	-
Unrestricted funds:			
<i>General fund</i>	9	207,866	148,573
<i>Fixed asset fund</i>	9	<u>2,019</u>	<u>3,308</u>
Total Funds		<u><u>209,885</u></u>	<u><u>151,881</u></u>

For the year ended 31 March 2023 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 2023



Name: Keeley Hazelhurst

Date: 5th December 2023

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 2023

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. The charity has opted not to report on the activity basis for the first time in these accounts. Expenditure is instead reported by cost type, with all comparative figures restated to this basis of presentation.

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 2023	Total 2022
	£	£	£	£
Scottish Government <i>to improve members' impact</i>	-	194,487	194,487	194,487
Scottish Government <i>for Humanitarian role</i>	-	50,000	50,000	-
Bond / FCDO <i>for Civil Society Collective</i>	-	55,362	55,362	-
Bond / FCDO <i>for UK Aid Connect project 2018-2022</i>	-	-	-	51,700
Total grants receivable	-	299,849	299,849	246,187

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

Scotland's International Development Alliance

Notes to the Accounts (continued)

3. Expenditure	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £ Restated
<i>Staff costs, training & expenses:</i>				
Staff salaries (note 4)	12,612	247,550	260,162	190,660
Consultants	-	-	-	28,608
Recruitment	1,100	455	1,555	1,070
Staff & volunteer training	1,220	-	1,220	360
Staff travel & expenses	377	13	390	1,673
	<u>15,309</u>	<u>248,018</u>	<u>263,327</u>	<u>222,371</u>
<i>Programme costs:</i>				
Grow the Network	953	10,049	11,002	-
Strengthen the Network	13,555	12,057	25,612	-
Amplify Voices	3,000	1,934	4,934	-
Sustain the Alliance	1,500	3,800	5,300	-
Feminist Workshops	6,518	-	6,518	-
Membership recruitment	-	-	-	500
Membership support: effectiveness	-	-	-	20,544
Membership support: networking	-	-	-	25,694
Membership support: communications	-	-	-	15,245
Policy & advocacy work	-	-	-	12,801
Organisational development	-	-	-	1,924
	<u>25,526</u>	<u>27,840</u>	<u>53,366</u>	<u>76,708</u>
<i>Occupancy costs</i>	<u>994</u>	<u>10,819</u>	<u>11,813</u>	<u>18,684</u>
<i>Office running & administration costs:</i>				
Print, stationery & postage	76	235	311	1,154
Telephones & IT	9,277	6,700	15,977	3,118
Insurance	-	1,268	1,268	1,177
	<u>9,353</u>	<u>8,203</u>	<u>17,556</u>	<u>5,449</u>
<i>Professional fees:</i>				
Governance & HR consultancy	-	-	-	3,475
Independent examiner's fee	-	1,325	1,325	1,325
Other professional fees	604	2,884	3,488	2,859
	<u>604</u>	<u>4,209</u>	<u>4,813</u>	<u>7,659</u>
<i>Depreciation</i>	<u>1,289</u>	<u>-</u>	<u>1,289</u>	<u>1,150</u>
<i>Miscellaneous costs:</i>				
Board meetings & trustee expenses	-	125	125	1,245
Subscriptions	-	461	461	1,311
Miscellaneous expenditure	428	174	602	6,469
	<u>428</u>	<u>760</u>	<u>1,188</u>	<u>9,025</u>
	<u><u>53,503</u></u>	<u><u>299,849</u></u>	<u><u>353,352</u></u>	<u><u>341,046</u></u>
<i>Expenditure above includes the following:</i>			2023	2022
			£	£
<i>Governance costs:</i>				
Independent examiner's remuneration			1,350	1,325
External governance consultancy			-	3,475
Board meeting & AGM costs			125	1,245
			<u>1,475</u>	<u>6,045</u>
<i>Operating lease payments:</i>			<u>11,740</u>	<u>18,252</u>

Scotland's International Development Alliance

Notes to the Accounts (continued)

4. Staff costs, Trustee expenses and Related Party Transactions	2023 £	2022 £
Gross salaries (net of statutory payments recovered)	231,202	170,924
Employer's National insurance costs	18,897	11,864
Pension costs	10,063	7,872
Total cost of employed staff	<u>260,162</u>	<u>190,660</u>
Consultant staff	-	28,608
Recruitment costs	1,555	1,070
Total staff costs	<u><u>261,717</u></u>	<u><u>220,338</u></u>

The average number of staff employed during the year, on a headcount basis, was 8 (2022: 6).

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 £53,337 (2022: £35,202).

There are no other related party transactions requiring disclosure.

5. Tangible Fixed Assets

	Office equipment & furniture £
Cost:	
At 1 April 2022	10,033
Additions	-
Disposals	<u>(3,451)</u>
At 31 March 2023	<u><u>6,582</u></u>
Depreciation:	
At 1 April 2022	6,725
Charge for period	1,289
On disposals	<u>(3,451)</u>
At 31 March 2023	<u><u>4,563</u></u>
Net Book Value:	
At 31 March 2023	<u><u>2,019</u></u>
At 31 March 2022	<u><u>3,308</u></u>

Scotland's International Development Alliance

Notes to the Accounts (continued)

6. Debtors	2023	2022
	£	£
Accrued income & other debtors	12,192	1,180
Prepayments	2,628	2,069
	<u>14,820</u>	<u>3,249</u>

7. Creditors	2023	2022
	£	£
<i>Amounts falling due within one year:</i>		
Deferred income: memberships	4,864	2,998
Tax & social security	6,148	5,396
Accruals & other creditors	12,196	15,273
	<u>23,208</u>	<u>23,667</u>

<i>Movements on deferred income:</i>	2023	2022
	£	£
Opening balance at 1 April	2,998	1,885
Amount released to income in year	(2,998)	(1,885)
Amount deferred in year	4,864	2,998
Closing balance at 31 March	<u>4,864</u>	<u>2,998</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

	2023	2022
	£	£
Payable in less than one year	<u>3,758</u>	<u>1,404</u>

Scotland's International Development Alliance

Notes to the Accounts (continued)

9. Movement on Funds

Current Year:		At	Movements in current year			At
	Note	1/4/22	Income	Expenditure	Transfers	31/3/23
		£	£	£	£	£
Restricted funds:						
Scottish Government: Core	(a)	-	194,487	(194,487)	-	-
Scottish Government:						
Humanitarian	(b)	-	50,000	(50,000)	-	-
Bond / FCDO	(c)	-	55,362	(55,362)	-	-
Total restricted funds		<u>-</u>	<u>299,849</u>	<u>(299,849)</u>	<u>-</u>	<u>-</u>
Unrestricted funds:						
General fund		148,573	111,507	(52,214)	-	207,866
Fixed asset fund	(d)	3,308	-	(1,289)	-	2,019
Total unrestricted funds		<u>151,881</u>	<u>111,507</u>	<u>(53,503)</u>	<u>-</u>	<u>209,885</u>
Total funds		<u>151,881</u>	<u>411,356</u>	<u>(353,352)</u>	<u>-</u>	<u>209,885</u>
Prior Year:						
		At	Movements in current year			At
		1/4/21	Income	Expenditure	Transfers	31/3/22
		£	£	£	£	£
Restricted funds:						
Scottish Government: Core		18,635	194,487	(213,122)	-	-
Scottish Government:						
Safeguarding	(e)	16,211	-	(16,211)	-	-
Bond / FCDO	(f)	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		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>

Notes on Funds

- (a) The Scottish Government grant in the current year is to facilitate engaged support, strengthen the support base and improve the impact of members of the Alliance. The fund was fully spent during the year.
- (b) The Scottish Government awarded an additional grant towards the costs of work around civil society-driven humanitarian action. The fund was fully spent during the year.
- (c) Funding was received during the current year from Bond / FCDO for work on their Civil Society Collective programme. The fund was spent in full during the year.
- (d) 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.
- (e) The Scottish Government awarded an additional grant in the prior year towards the costs of work around Safeguarding. The fund was fully spent during the year.
- (f) The Bond / FCDO funding received in the prior year was 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.

Scotland's International Development Alliance

Notes to the Accounts (continued)

10. Analysis of Net Assets Between Funds

Current Year:	Restricted	Fixed asset	Other	General	Total
	Funds	Fund	Designated	Fund	Funds
	£	£	£	£	£
Tangible fixed assets	-	2,019	-	-	2,019
Debtors	2,628	-	-	12,192	14,820
Cash at bank and in hand	15,717	-	-	200,537	216,254
Creditors	(18,345)	-	-	(4,863)	(23,208)
Net assets at 31 March 2023	-	2,019	-	207,866	209,885

Prior Year:	Restricted	Fixed asset	Other	General	Total
	Funds	Fund	Designated	Fund	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

11. Statement of Financial Activities - Prior Year

	Unrestricted	Restricted	Total
	Funds	Funds	2022
	£	£	£
	Restated	Restated	Restated
Income from:			
Donations:			
Grants receivable	-	246,187	246,187
Donations	4,000	-	4,000
Charitable activities:			
Membership fees	44,091	-	44,091
Training & events income	368	-	368
Trading activities:			
Advertising & sponsorship	20,350	-	20,350
Investments:			
Bank interest	133	-	133
Total income	68,942	246,187	315,129
Expenditure on:			
Staff costs, training & expenses	25,545	196,826	222,371
Programme costs	5,328	71,380	76,708
Occupancy costs	5,873	12,811	18,684
Office running & administration costs	4,272	1,177	5,449
Professional fees	6,461	1,198	7,659
Depreciation	1,150	-	1,150
Miscellaneous costs	9,025	-	9,025
Total expenditure	57,654	283,392	341,046
Net income / (expenditure)	11,288	(37,205)	(25,917)
Net movement in funds	11,288	(37,205)	(25,917)
Reconciliation of funds:			
Funds brought forward	140,593	37,205	177,798
Funds carried forward	151,881	-	151,881