

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

**Annual Report and Financial Statements**

**For the Year Ended  
31 March 2024**

**Company Registration Number: SC307352**

**Scottish Charity Number: SC035314**

# Scotland's International Development Alliance

## Annual Report and Financial Statements For the year ended 31 March 2024

<b>Contents</b>	<b>Pages</b>
Trustees' Annual Report (including Reference & Administrative Information)	2 - 6
Independent Examiner's Report	7
Statement of Financial Activities (including Income & Expenditure Account)	8
Statement of Financial Position (including Balance Sheet)	9
Notes to the accounts	10 - 16

## Scotland's International Development Alliance

### Trustees' Annual Report For the year ended 31 March 2024

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 2024.

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

<b>Principal Address &amp; Registered Office:</b>	CBC House 24 Canning Street Edinburgh EH3 8EG
<b>Website:</b>	www.intdevalliance.scot
<b>Company Registration Number;</b>	SC307352
<b>Scottish Charity Number:</b>	SC035314

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

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

Cathy Ratcliff	Chair	Thrive and EMMS International
Benjamin Carey	Appointed 29 November 2023	Carey Tourism
Phillip Chidawati		Challenges Group Malawi
Cicely Clarke		Mercy Corps
Charlotte Dwyer	Appointed 22 April 2024	Scotdec
Fiona Greig	Appointed 19 August 2024	Link Education International
Chris Hegarty	Appointed 29 November 2023	Individual
Ben Lamb Wilson		SCIAF
Yankho Mataya		WaterAid
Yulia Nesterova		Glasgow University
Samantha Ross		Link Education International

Other Trustees who served during the year

Amy Blake	Resigned 29 November 2023
Keeley Hazelhurst	Treasurer, resigned 19 April 2024
Jonathon Novakovic	Vice Chair, resigned 29 November 2023

#### **Independent Examiner:**

Paul M Clelland CA  
74 Norse Road  
Glasgow  
G14 9EF

#### **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 'SIDA' (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 November 2023.

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 SIDA's resources and training. Full Members appoint an authorised representative and one named depute to represent them at general meetings of SIDA.

#### ***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 three sub-committees of the Board, working on the key areas of finance and business development, policy and human resources including safeguarding.

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.

#### ***SIDA Membership***

At 31 March 2024 SIDA had 148 organisational members and 73 individual members a total of 221, a similar figure to previous years with a slight increase in individual membership. During this financial period the retention rate for organisations was 88% and 70% for individuals. In 2023-24, 17 new organisational members and 29 new individuals joined.

#### ***Objectives & Activities***

The charitable purposes of SIDA 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.

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

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

#### ***Achievements & Performance***

SIDA continued the implementation of its strategy agreed in April 2023 with four key goals and objectives:

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
Strengthen the network	To support our members to anticipate and respond to changing needs and contribute meaningfully and effectively to global, sustainable development
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
Sustain the Alliance	SIDA operates effectively, sustainably and continuously improves as an organisation

#### **Grow the Network**

SIDA has continued to host a mix of online, in-person and hybrid events on topics of importance to the prevailing sustainable development discourse in Scotland and globally. Some events are open to members only, others have been open to all. The Annual Conference focussed on the half way point to the implementation of the SDGs, allowing for close collaboration with other networks in Scotland working on achieving the SDGs and their targets. The deputy first minister opened the conference as a sign of Scottish government commitment to policy coherence on sustainable development. In the run up to the conference we produced a report of members' contributions to the SDGs. At the beginning of 2024 SIDA started an SDG roadshow around some key universities to promote collaboration between academic and non-academic members. SIDA continued to promote its work on global citizenship and expanded its collaboration with its diaspora group. An event was held in the context of Black History month to seek to reach new audiences, with some limited success.

#### **Strengthen the Network**

SIDA continued to promote its membership hub as a place to encourage peer to peer learning and knowledge exchange. Throughout the year we held 10 learning events, in the form of workshops or seminars/webinars, covering the following topics:

- The relationship between income generation and locally led development
- The campaign for a global fossil fuel treaty
- Risks and challenges of the net zero energy transition
- What good global citizenship looks like for Scotland
- Human rights legislation and the development sector in Scotland
- The prospect of reparations as part of Scotland's approach to global affairs
- Medical equipment donations
- Sustainable development goals for future generations
- The role of AI in the development sector
- Safeguarding in practice

We also produced an inclusive language guide and held two workshops with NHS Scotland's Global citizenship group on best practice on medical donations.

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

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

#### ***Achievements & Performance (continued)***

##### **Amplify and Influence**

SIDA acted as secretariat of the cross-party group on International Development at the Scottish Parliament and helped organise four meetings of the group throughout the year. We arranged two sessions for members to meet FCDO officials working on the International Development White paper. SIDA also helped convene a Wellbeing and Sustainable Development working group seeking to influence Scottish government and parliamentary officials working on a potential Wellbeing and Sustainable Development Bill. SIDA contributed to consultations on the review of the National Outcomes and was regularly engaged in discussions on proposed Human Rights legislation. Advice was sought from SIDA on the implementation of the four-day week and work was commissioned in this period on the from talk to transformation paper that was launched in April 2024.

##### **Sustain the Alliance**

Income from non-governmental sources was marginally increased over the financial year. Staffing levels were sustained. A new Health and Safety policy was introduced, and staff received cyber security training.

#### ***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 £418,014 including core grant income of £196,237 from the Scottish Government. Membership fee income was £65,614, an increase on the previous year. Event fees, exhibitor fees and sponsorship income amounted to £35,407.

Total expenditure, as shown in note 3, amounted to £405,512, an increase on the previous year mainly due to an increase in staffing levels.

The result shows net income of £12,502 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 £222,387 are carried forward, which after excluding funds held as fixed assets and setting aside reserves equivalent to 4.5 months' committed costs and redundancies, leaves a balance of £61,518.

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

The Board of Trustees agreed to amend the reserves policy on 15 January 2024 to maintain the general fund (the free reserves) at the level of four and a half months' committed costs plus allowance for maternity and sick pay as well as redundancy payments in order to ensure adequate resources in the event of a drop in funding. The estimated level of reserves required to meet this policy as at the end of the financial year was £158,961. The free reserves held at that date were £220,479. Surplus reserves were 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.

**Scotland's International Development Alliance**

**Trustees' Annual Report (continued)**

***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:** 12th November 2024

**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 2024, 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:** 19<sup>th</sup> November 2024

Member of the Institute of Chartered Accountants of Scotland

Paul Clelland Accountancy  
74 Norse Road  
Glasgow  
G14 9EF

## Scotland's International Development Alliance

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

For the Year to 31 March 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Income from:</b>					
<b>Donations:</b>					
Grants receivable	2	-	312,174	312,174	299,849
Donations		64	-	64	3,456
<b>Charitable activities:</b>					
Membership fees		65,614	-	65,614	62,069
Training & events income		1,467	-	1,467	18,168
<b>Trading activities:</b>					
Advertising & sponsorship		33,940	-	33,940	25,959
<b>Investments:</b>					
Bank interest		4,755	-	4,755	1,855
<b>Total income</b>		<u>105,840</u>	<u>312,174</u>	<u>418,014</u>	<u>411,356</u>
<b>Expenditure on:</b>	3				
Staff costs, training & expenses		42,539	266,083	308,622	263,327
Programme costs		28,020	26,411	54,431	53,366
Occupancy costs		1,788	10,108	11,896	11,813
Office running & administration costs		6,974	5,592	12,566	17,556
Professional fees		12,189	3,223	15,412	4,813
Depreciation		1,309	-	1,309	1,289
Miscellaneous costs		519	757	1,276	1,188
<b>Total expenditure</b>		<u>93,338</u>	<u>312,174</u>	<u>405,512</u>	<u>353,352</u>
<b>Net income</b>		12,502	-	12,502	58,004
<b>Transfers between funds</b>		-	-	-	-
<b>Net movement in funds</b>		12,502	-	12,502	58,004
<b>Reconciliation of funds:</b>					
Funds brought forward		209,885	-	209,885	151,881
<b>Funds carried forward</b>		<u>222,387</u>	<u>-</u>	<u>222,387</u>	<u>209,885</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 2024

	Note	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	5	<u>1,908</u>	<u>2,019</u>
<b>Current Assets</b>			
Debtors	6	9,855	14,820
Cash at bank and in hand		<u>232,009</u>	<u>216,254</u>
		<b>241,864</b>	231,074
<b>Creditors:</b>			
<i>Amounts due within one year</i>	7	<u>21,385</u>	<u>23,208</u>
<b>Net Current Assets</b>		<u>220,479</u>	<u>207,866</u>
<b>Net Assets</b>		<u>222,387</u>	<u>209,885</u>
<b>Funds</b>			
Restricted funds	9	-	-
Unrestricted funds:			
<i>General fund</i>	9	220,479	207,866
<i>Fixed asset fund</i>	9	<u>1,908</u>	<u>2,019</u>
<b>Total Funds</b>		<u>222,387</u>	<u>209,885</u>

For the year ended 31 March 2024 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 21 October 2024



Name: Fiona Greig

Date: 18/11/24

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 2024

#### 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. Expenditure is instead reported by cost type.

##### ***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 value.

##### **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 2024 £	Total 2023 £
Scottish Government to improve members' impact	-	196,237	196,237	194,487
Scottish Government for Humanitarian role	-	50,000	50,000	50,000
Bond / FCDO for Civil Society Collective	-	57,067	57,067	55,362
GCAS for Intern	-	7,870	7,870	-
QMU for Intern	-	1,000	1,000	-
<b>Total grants receivable</b>	<b>-</b>	<b>312,174</b>	<b>312,174</b>	<b>299,849</b>

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

## Scotland's International Development Alliance

### Notes to the Accounts (continued)

3. Expenditure	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<i>Staff costs, training &amp; expenses:</i>				
Staff salaries (note 4)	39,814	265,344	<b>305,158</b>	260,162
Recruitment	460	-	<b>460</b>	1,555
Staff & volunteer training	1,300	500	<b>1,800</b>	1,220
Staff travel & expenses	965	239	<b>1,204</b>	390
	<u>42,539</u>	<u>266,083</u>	<u><b>308,622</b></u>	<u>263,327</u>
<i>Programme costs:</i>				
Grow the Network	1,122	4,367	<b>5,489</b>	11,002
Strengthen the Network	12,823	12,053	<b>24,876</b>	25,612
Amplify Voices	10,432	8,017	<b>18,449</b>	4,934
Sustain the Alliance	3,643	1,974	<b>5,617</b>	5,300
Feminist Workshops	-	-	-	6,518
	<u>28,020</u>	<u>26,411</u>	<u><b>54,431</b></u>	<u>53,366</u>
<i>Occupancy costs</i>	<u>1,788</u>	<u>10,108</u>	<u><b>11,896</b></u>	<u>11,813</u>
<i>Office running &amp; administration costs:</i>				
Print, stationery & postage	974	186	<b>1,160</b>	311
Telephones & IT	4,702	5,406	<b>10,108</b>	15,977
Insurance	1,298	-	<b>1,298</b>	1,268
	<u>6,974</u>	<u>5,592</u>	<u><b>12,566</b></u>	<u>17,556</u>
<i>Professional fees:</i>				
CRM infrastructure upgrade	10,472	400	<b>10,872</b>	-
Independent examiner's fee	1,400	-	<b>1,400</b>	1,350
Other professional fees	317	2,823	<b>3,140</b>	3,463
	<u>12,189</u>	<u>3,223</u>	<u><b>15,412</b></u>	<u>4,813</u>
<i>Depreciation</i>	<u>1,309</u>	<u>-</u>	<u><b>1,309</b></u>	<u>1,289</u>
<i>Miscellaneous costs:</i>				
Board meetings & trustee expenses	-	540	<b>540</b>	125
Subscriptions	100	-	<b>100</b>	461
Miscellaneous expenditure	419	217	<b>636</b>	602
	<u>519</u>	<u>757</u>	<u><b>1,276</b></u>	<u>1,188</u>
	<u><u>93,338</u></u>	<u><u>312,174</u></u>	<u><u><b>405,512</b></u></u>	<u><u>353,352</u></u>
<b><i>Expenditure above includes the following:</i></b>			<b>2024</b>	<b>2023</b>
			£	£
<i>Governance costs:</i>				
Independent examiner's remuneration			<b>1,400</b>	1,350
Board meeting & AGM costs			<b>540</b>	125
			<u><b>1,940</b></u>	<u>1,475</u>
<i>Operating lease payments:</i>			<u><b>11,726</b></u>	<u>11,740</u>

## Scotland's International Development Alliance

### Notes to the Accounts (continued)

<b>4. Staff costs, Trustee expenses and Related Party Transactions</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gross salaries (net of statutory payments recovered)	<b>270,330</b>	231,202
Employer's National insurance costs	<b>21,396</b>	18,897
Pension costs	<b>13,432</b>	10,063
Total cost of employed staff	<b>305,158</b>	260,162
Recruitment costs	<b>460</b>	1,555
<b>Total staff costs</b>	<b>305,618</b>	261,717

The average number of staff employed during the year, on a headcount basis, was 10 (2023: 8).

No employee earned more than £60,000.

No trustees received remuneration during the year. No travel and subsistence expenses were paid to trustees during the year 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 £55,998 (2023: £53,337).

There are no other related party transactions requiring disclosure.

<b>5. Tangible Fixed Assets</b>	<b>Office equipment &amp; furniture</b>
	<b>£</b>
<b>Cost:</b>	
At 1 April 2023	<b>6,582</b>
Additions	<b>1,198</b>
<b>At 31 March 2024</b>	<b>7,780</b>
<b>Depreciation:</b>	
At 1 April 2023	<b>4,563</b>
Charge for period	<b>1,309</b>
<b>At 31 March 2024</b>	<b>5,872</b>
<b>Net Book Value:</b>	
<b>At 31 March 2024</b>	<b>1,908</b>
At 31 March 2023	<b>2,019</b>

## Scotland's International Development Alliance

### Notes to the Accounts (continued)

6. Debtors	2024	2023
	£	£
Accrued income & other debtors	7,533	12,192
Prepayments	2,322	2,628
	<u>9,855</u>	<u>14,820</u>

7. Creditors	2024	2023
	£	£
<i>Amounts falling due within one year:</i>		
Deferred income	5,400	4,864
Tax & social security	-	6,148
Accruals & other creditors	15,985	12,196
	<u>21,385</u>	<u>23,208</u>

#### ***Movements on deferred income:***

	2024	2023
	£	£
Opening balance at 1 April	4,864	2,998
Amount released to income in year	(4,864)	(2,998)
Amount deferred in year	5,400	4,864
Closing balance at 31 March	<u>5,400</u>	<u>4,864</u>

Deferred income comprises membership fees (2023) and conference sponsorship (2024), 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

	2024	2023
	£	£
Payable in less than one year	<u>3,984</u>	<u>3,758</u>

## Scotland's International Development Alliance

### Notes to the Accounts (continued)

#### 9. Movement on Funds

Current Year:		At	Movements in current year			At
	Note	1/4/23	Income	Expenditure	Transfers	31/3/24
		£	£	£	£	£
<b>Restricted funds:</b>						
Scottish Government: Core	(a)	-	196,237	(196,237)	-	-
Scottish Government:						
Humanitarian	(b)	-	50,000	(50,000)	-	-
Bond / FCDO	(c)	-	57,067	(57,067)	-	-
GCAS	(d)	-	7,870	(7,870)	-	-
QMU	(e)	-	1,000	(1,000)	-	-
<b>Total restricted funds</b>		<u>-</u>	<u>312,174</u>	<u>(312,174)</u>	<u>-</u>	<u>-</u>
<b>Unrestricted funds:</b>						
General fund		207,866	105,840	(92,029)	(1,198)	<b>220,479</b>
Fixed asset fund	(f)	2,019	-	(1,309)	1,198	<b>1,908</b>
<b>Total unrestricted funds</b>		<u>209,885</u>	<u>105,840</u>	<u>(93,338)</u>	<u>-</u>	<u><b>222,387</b></u>
<b>Total funds</b>		<u>209,885</u>	<u>418,014</u>	<u>(405,512)</u>	<u>-</u>	<u><b>222,387</b></u>
<b>Prior Year:</b>						
		At	Movements in current year			At
		1/4/22	Income	Expenditure	Transfers	31/3/23
		£	£	£	£	£
<b>Restricted funds:</b>						
Scottish Government: Core		-	194,487	(194,487)	-	-
Scottish Government:						
Humanitarian		-	50,000	(50,000)	-	-
Bond / FCDO		-	55,362	(55,362)	-	-
<b>Total restricted funds</b>		<u>-</u>	<u>299,849</u>	<u>(299,849)</u>	<u>-</u>	<u>-</u>
<b>Unrestricted funds:</b>						
General fund		148,573	111,507	(52,214)	-	<b>207,866</b>
Fixed asset fund		3,308	-	(1,289)	-	<b>2,019</b>
<b>Total unrestricted funds</b>		<u>151,881</u>	<u>111,507</u>	<u>(53,503)</u>	<u>-</u>	<u><b>209,885</b></u>
<b>Total funds</b>		<u>151,881</u>	<u>411,356</u>	<u>(353,352)</u>	<u>-</u>	<u><b>209,885</b></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 SIDA. 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) This fund represents a grant received from the Graduate Career Advantage Scotland scheme at University of Edinburgh to fund an internship. The grant was spent in full during the year.
- (e) This fund represents a grant received from Queen Margaret University to fund an internship. The grant was spent in full during the year.
- (f) The fixed asset fund represents the net book value of fixed assets. Depreciation for each period is charged to the fund and the cost of assets purchased is transferred in.

## 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	-	1,908	-	-	1,908
Debtors	-	-	-	9,855	9,855
Cash at bank and in hand	12,445	-	-	219,564	232,009
Creditors	(12,445)	-	-	(8,940)	(21,385)
<b>Net assets at 31 March 2024</b>	<b>-</b>	<b>1,908</b>	<b>-</b>	<b>220,479</b>	<b>222,387</b>

  

Prior 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)
<b>Net assets at 31 March 2023</b>	<b>-</b>	<b>2,019</b>	<b>-</b>	<b>207,866</b>	<b>209,885</b>

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

	Unrestricted	Restricted	Total
	Funds	Funds	2023
	£	£	£
<b>Income from:</b>			
<b>Donations:</b>			
Grants receivable	-	299,849	299,849
Donations	3,456	-	3,456
<b>Charitable activities:</b>			
Membership fees	62,069	-	62,069
Training & events income	18,168	-	18,168
<b>Trading activities:</b>			
Advertising & sponsorship	25,959	-	25,959
<b>Investments:</b>			
Bank interest	1,855	-	1,855
<b>Total income</b>	<b>111,507</b>	<b>299,849</b>	<b>411,356</b>
<b>Expenditure on:</b>			
Staff costs, training & expenses	15,309	248,018	263,327
Programme costs	25,526	27,840	53,366
Occupancy costs	994	10,819	11,813
Office running & administration costs	9,353	8,203	17,556
Professional fees	604	4,209	4,813
Depreciation	1,289	-	1,289
Miscellaneous costs	428	760	1,188
<b>Total expenditure</b>	<b>53,503</b>	<b>299,849</b>	<b>353,352</b>
<b>Net income</b>	<b>58,004</b>	<b>-</b>	<b>58,004</b>
<b>Net movement in funds</b>	<b>58,004</b>	<b>-</b>	<b>58,004</b>
<b>Reconciliation of funds:</b>			
Funds brought forward	151,881	-	151,881
<b>Funds carried forward</b>	<b>209,885</b>	<b>-</b>	<b>209,885</b>