

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

Annual Report and Financial Statements

**For the Year Ended
31 March 2025**

Company Registration Number: SC307352

Scottish Charity Number: SC035314

Scotland's International Development Alliance

Annual Report and Financial Statements For the year ended 31 March 2025

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Scotland's International Development Alliance

Trustees' Annual Report For the year ended 31 March 2025

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 2025.

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:

Catherine Ratcliff	Chair
Fiona Greig	Treasurer, appointed 19 August 2024
Benjamin Carey	
Elizabeth-Mya Chemonges-Murzynowska	Appointed 4 December 2024
Charlotte Dwyer	Appointed 22 April 2024
Leigh-Ann Heale	Appointed 28 April 2025
Christopher Hegarty	
Ben Lamb Wilson	
Yulia Nesterova	

Other Trustees who served during the year

Phillip Chidawati	Resigned 4 December 2024
Cicely Clarke	Resigned 22 January 2025
Keeley Hazelhurst	Treasurer, resigned 19 April 2024
Yankho Mataya	Resigned 4 December 2024
Samantha Ross	Resigned 4 December 2024

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. 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 fundraising, policy, global citizenship education 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 2025 SIDA had 152 organisational members and 75 individual members a total of 227, representing a similar figure to previous years with a slight increase in both organisational and individual membership. During this financial period the retention rate for organisations was 83% and 73% for individuals. This was slightly down on last year but was compensated for by a larger number of new members joining; during 2024-25, 33 new organisational members and 20 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 people working for global sustainable development and a more just world. Some events are open to members only; others have been open to all. In response to feedback from members the spring conference included three separate workshops which were positively acclaimed. The annual conference focussed on Future Generations in recognition of the outcome of the Futures Summit at the United Nations in September 2024 and to highlight the importance of policy coherence. The conference was opened by a keynote address from Lord Jack McConnell and included interventions from young people from Scotland and around the world. During the year, the International Development Education Association Scotland (IDEAS) merged into SIDA, leading to a stronger focus on Global Citizenship Education and the creation of a separate global citizenship community.

Strengthen the Network

The number of members engaged in the membership hub increased through the year. SIDA held several learning events, in the form of workshops or seminars/webinars, covering the following topics:

- Writing effective funding proposals
- The transformative power of AI
- Introduction to monitoring and evaluation
- An introduction to hidden handbrakes, preventing progress on dealing with climate change.
- Medical equipment donations
- A session at The Gathering, on the meaning of global citizenship education
- A series of events on approaches to decolonisation including;
 - why decolonisation?
 - decolonisation and Monitoring, Evaluation and Learning (MEL); and
 - regional approaches to shifting the power

Three meetings of the global citizenship community were held during the year as well as regular meetings of the Global Diaspora Steering Group.

Amplify and Influence

SIDA published a policy report on "From talk to transformation" in April 2024 which launched a feminist, decolonised and transformative approach to sustainable development and included clear recommendations for the UK and Scottish governments. This paper will provide the substance for SIDA's influencing for the next period.

Scotland's International Development Alliance

Trustees' Annual Report (continued)

Achievements & Performance (continued)

SIDA acted as secretariat of the cross-party group on International Development at the Scottish Parliament and helped organise 4 meetings of the group throughout the year. We arranged sessions for members to meet Foreign and Commonwealth Development Office (FCDO) officials working on the programmed reviews of the UK's international development policy and continued to support 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 also helped launch a new group from our members on Corporate Accountability and worked with a private sector member to test their human rights policy commitments.

Sustain the Alliance

The year ended with some doubt over future FCDO funding but other, non-governmental, sources of funding were steady. Staffing levels were sustained. At the end of the year, Trustees and Staff reviewed and revised the organisational strategy.

Financial Review

Income and expenditure for the year is set out in the statement of financial activities (the SOFA) on page 7 and the accompanying notes. Total income amounted to £412,755 including grant income of £195,887 from the Scottish Government, along with grants from FCDO and Queen Margaret University. Membership fee income was £66,200, an increase on the previous year. Event fees, exhibitor fees and sponsorship income amounted to £42,302. There were donations of £17,876, including £17,827 as a donation of remaining funds from IDEAS on its closure as a charity.

Total expenditure, as shown in note 3, amounted to £370,538, a decrease on the previous year mainly due to changes in staffing levels and one-off expenditure on a CRM system in the previous year.

The result shows net income of £42,217 for the year, with an increase of £24,390 in unrestricted funds and £17,827 in restricted funds.

Details of the movement in funds are shown in note 9 on page 14. Unrestricted funds of £246,777 and restricted funds of £17,827 are carried forward.

Reserves Policy

The Board of Trustees have set a reserves policy which aims 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 £174,910. The free reserves held at that date were £246,177. 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.

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

Director

Company Registration Number: SC307352

Signed by:

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Date: 10/30/2025

**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 2025, which are set out on pages 7 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: 12th November 2025

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 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from:					
Donations:					
Grants receivable	2	-	281,165	281,165	312,174
Donations		49	17,827	17,876	64
Charitable activities:					
Membership fees		66,200	-	66,200	65,614
Training & events income		480	-	480	1,467
Trading activities:					
Advertising & sponsorship		41,822	-	41,822	33,940
Investments:					
Bank interest		5,212	-	5,212	4,755
Total income		<u>113,763</u>	<u>298,992</u>	<u>412,755</u>	<u>418,014</u>
Expenditure on:	3				
Staff costs, training & expenses		52,231	228,633	280,864	308,622
Programme costs		25,332	35,324	60,656	54,431
Occupancy costs		3,280	9,220	12,500	11,896
Office running & administration costs		2,250	6,880	9,130	12,566
Professional fees		4,427	326	4,753	15,412
Depreciation		1,308	-	1,308	1,309
Miscellaneous costs		545	782	1,327	1,276
Total expenditure		<u>89,373</u>	<u>281,165</u>	<u>370,538</u>	<u>405,512</u>
Net income		24,390	17,827	42,217	12,502
Transfers between funds		-	-	-	-
Net movement in funds		24,390	17,827	42,217	12,502
Reconciliation of funds:					
Funds brought forward		<u>222,387</u>	-	<u>222,387</u>	<u>209,885</u>
Funds carried forward		<u><u>246,777</u></u>	<u><u>17,827</u></u>	<u><u>264,604</u></u>	<u><u>222,387</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 9 to 16 form part of these financial statements.

Scotland's International Development Alliance**Statement of Financial Position (including Balance Sheet)****As at 31 March 2025**

	Note	2025 £	2024 £
Fixed Assets			
Tangible assets	5	<u>600</u>	<u>1,908</u>
Current Assets			
Debtors	6	12,904	9,855
Cash at bank and in hand		<u>277,676</u>	<u>232,009</u>
		290,580	241,864
Creditors:			
<i>Amounts due within one year</i>	7	<u>26,576</u>	<u>21,385</u>
Net Current Assets		<u>264,004</u>	<u>220,479</u>
Net Assets		<u>264,604</u>	<u>222,387</u>
Funds			
Restricted funds	9	17,827	-
Unrestricted funds:			
<i>General fund</i>	9	246,177	220,479
<i>Fixed asset fund</i>	9	<u>600</u>	<u>1,908</u>
Total Funds		<u>264,604</u>	<u>222,387</u>

For the year ended 31 March 2025 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 20 October 2025

Name: Fiona Greig
Director

Signed by:

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Date: 10/30/2025

Company registration Number: SC307352

The notes on pages 9 to 16 form part of these financial statements.

Scotland's International Development Alliance

Notes to the Accounts For the Year to 31 March 2025

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 2025 £	Total 2024 £
Scottish Government to improve members' impact	-	195,887	195,887	196,237
Scottish Government for Humanitarian role	-	-	-	50,000
Bond / FCDO for Civil Society Collective	-	83,278	83,278	57,067
QMU for Intern	-	2,000	2,000	1,000
GCAS for Intern	-	-	-	7,870
Total grants receivable	-	281,165	281,165	312,174

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 2025 £	Total 2024 £
<i>Staff costs, training & expenses:</i>				
Staff salaries (note 4)	49,553	228,368	277,921	305,158
Recruitment	1,320	240	1,560	460
Staff & volunteer training	411	-	411	1,800
Staff travel & expenses	947	25	972	1,204
	<u>52,231</u>	<u>228,633</u>	<u>280,864</u>	<u>308,622</u>
<i>Programme costs:</i>				
Grow the Network	10,404	13,932	24,336	5,489
Strengthen the Network	8,139	14,069	22,208	24,876
Amplify Voices	5,139	4,290	9,429	18,449
Sustain the Alliance	1,650	3,033	4,683	5,617
	<u>25,332</u>	<u>35,324</u>	<u>60,656</u>	<u>54,431</u>
<i>Occupancy costs</i>	<u>3,280</u>	<u>9,220</u>	<u>12,500</u>	<u>11,896</u>
<i>Office running & administration costs:</i>				
Print, stationery & postage	229	669	898	1,160
Telephones & IT	787	6,211	6,998	10,108
Insurance	1,234	-	1,234	1,298
	<u>2,250</u>	<u>6,880</u>	<u>9,130</u>	<u>12,566</u>
<i>Professional fees:</i>				
CRM infrastructure upgrade	-	-	-	10,872
Independent examiner's fee	1,450	-	1,450	1,400
Other professional fees	2,977	326	3,303	3,140
	<u>4,427</u>	<u>326</u>	<u>4,753</u>	<u>15,412</u>
<i>Depreciation</i>	<u>1,308</u>	<u>-</u>	<u>1,308</u>	<u>1,309</u>
<i>Miscellaneous costs:</i>				
Board meetings & trustee expenses	240	540	780	540
Subscriptions	-	120	120	100
Miscellaneous expenditure	305	122	427	636
	<u>545</u>	<u>782</u>	<u>1,327</u>	<u>1,276</u>
	<u>89,373</u>	<u>281,165</u>	<u>370,538</u>	<u>405,512</u>
<i>Expenditure above includes the following:</i>			2025	2024
			£	£
<i>Governance costs:</i>				
Independent examiner's remuneration			1,450	1,400
Board meeting & AGM costs			780	540
			<u>2,230</u>	<u>1,940</u>
<i>Operating lease payments:</i>			<u>11,726</u>	<u>11,726</u>

Scotland's International Development Alliance

Notes to the Accounts (continued)

4. Staff costs, Trustee expenses and Related Party Transactions	2025 £	2024 £
Gross salaries (net of statutory payments recovered)	246,341	270,330
Employer's National insurance costs	19,272	21,396
Pension costs	12,308	13,432
Total cost of employed staff	<u>277,921</u>	<u>305,158</u>
Recruitment costs	1,560	460
Total staff costs	<u>279,481</u>	<u>305,618</u>

The average number of staff employed during the year, on a headcount basis, was 9 (2024: 10).

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 £47,510 (2024: £55,998).

There are no other related party transactions requiring disclosure.

5. Tangible Fixed Assets	Office equipment & furniture £
Cost:	
At 1 April 2024	7,780
Additions	-
At 31 March 2025	<u>7,780</u>
Depreciation:	
At 1 April 2024	5,872
Charge for period	1,308
At 31 March 2025	<u>7,180</u>
Net Book Value:	
At 31 March 2025	<u>600</u>
At 31 March 2024	<u>1,908</u>

Scotland's International Development Alliance

Notes to the Accounts (continued)

6. Debtors	2025	2024
	£	£
Accrued income & other debtors	8,824	7,533
Prepayments	4,080	2,322
	<u>12,904</u>	<u>9,855</u>
7. Creditors	2025	2024
	£	£
<i>Amounts falling due within one year:</i>		
Deferred income	10,000	5,400
Accruals & other creditors	16,576	15,985
	<u>26,576</u>	<u>21,385</u>
<i>Movements on deferred income:</i>	2025	2024
	£	£
Opening balance at 1 April	5,400	4,864
Amount released to income in year	(5,400)	(4,864)
Amount deferred in year	10,000	5,400
Closing balance at 31 March	<u>10,000</u>	<u>5,400</u>

Deferred income comprises conference sponsorship, 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 operating leases for premises as follows:

	2025	2024
	£	£
Payable in less than one year	<u>2,092</u>	<u>3,984</u>

Scotland's International Development Alliance

Notes to the Accounts (continued)

9. Movement on Funds

Current Year:		At	Movements in current year			At
	Note	1/4/24	Income	Expenditure	Transfers	31/3/25
		£	£	£	£	£
Restricted funds:						
Scottish Government: Core	(a)	-	195,887	(195,887)	-	-
Bond / FCDO	(b)	-	83,278	(83,278)	-	-
Development Education	(c)	-	17,827	-	-	17,827
QMU	(d)	-	2,000	(2,000)	-	-
Total restricted funds		<u>-</u>	<u>298,992</u>	<u>(281,165)</u>	<u>-</u>	<u>17,827</u>
Unrestricted funds:						
General fund		220,479	113,763	(88,065)	-	246,177
Fixed asset fund	(e)	1,908	-	(1,308)	-	600
Total unrestricted funds		<u>222,387</u>	<u>113,763</u>	<u>(89,373)</u>	<u>-</u>	<u>246,777</u>
Total funds		<u>222,387</u>	<u>412,755</u>	<u>(370,538)</u>	<u>-</u>	<u>264,604</u>
Prior Year:						
		At	Movements in current year			At
		1/4/23	Income	Expenditure	Transfers	31/3/24
		£	£	£	£	£
Restricted funds:						
Scottish Government: Core		-	196,237	(196,237)	-	-
Scottish Government: Humanitarian	(f)	-	50,000	(50,000)	-	-
Bond / FCDO		-	57,067	(57,067)	-	-
GCAS	(g)	-	7,870	(7,870)	-	-
QMU		-	1,000	(1,000)	-	-
Total restricted funds		<u>-</u>	<u>312,174</u>	<u>(312,174)</u>	<u>-</u>	<u>-</u>
Unrestricted funds:						
General fund		207,866	105,840	(92,029)	(1,198)	220,479
Fixed asset fund		2,019	-	(1,309)	1,198	1,908
Total unrestricted funds		<u>209,885</u>	<u>105,840</u>	<u>(93,338)</u>	<u>-</u>	<u>222,387</u>
Total funds		<u>209,885</u>	<u>418,014</u>	<u>(405,512)</u>	<u>-</u>	<u>222,387</u>

Notes on next page

Scotland's International Development Alliance

Notes to the Accounts (continued)

9. Movement on Funds (continued)

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) Funding was received during the current year from Bond / FCDO for work on their Civil Society Collective programme and to support the Spring conference. The balance carried forward will be spent in the subsequent financial year.
- (c) This fund was set up on receipt of residual funds from the International Development Education Association of Scotland (IDEAS), a charity who donated funds to SIDA on its closure. The funds are restricted for work promoting global citizenship.
- (d) This fund represents grants received from Queen Margaret University to fund an internship. The grant was spent in full during the year.
- (e) 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.
- (f) 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.
- (g) 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.

10. Analysis of Net Assets Between Funds

Current Year:	Restricted Funds	Fixed asset Fund	General Fund	Total Funds
	£	£	£	£
Tangible fixed assets	-	600	-	600
Debtors	3,131	-	9,773	12,904
Cash at bank and in hand	26,176	-	251,500	277,676
Creditors	(11,480)	-	(15,096)	(26,576)
Net assets at 31 March 2025	17,827	600	246,177	264,604
Prior Year:				
	£	£	£	£
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)
Net assets at 31 March 2024	-	1,908	220,479	222,387

Scotland's International Development Alliance

Notes to the Accounts (continued)

11. Statement of Financial Activities - Prior Year

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income from:			
Donations:			
Grants receivable	-	312,174	312,174
Donations	64	-	64
Charitable activities:			
Membership fees	65,614	-	65,614
Training & events income	1,467	-	1,467
Trading activities:			
Advertising & sponsorship	33,940	-	33,940
Investments:			
Bank interest	4,755	-	4,755
Total income	<u>105,840</u>	<u>312,174</u>	<u>418,014</u>
Expenditure on:			
Staff costs, training & expenses	42,539	266,083	308,622
Programme costs	28,020	26,411	54,431
Occupancy costs	1,788	10,108	11,896
Office running & administration costs	6,974	5,592	12,566
Professional fees	12,189	3,223	15,412
Depreciation	1,309	-	1,309
Miscellaneous costs	519	757	1,276
Total expenditure	<u>93,338</u>	<u>312,174</u>	<u>405,512</u>
Net income	12,502	-	12,502
Net movement in funds	12,502	-	12,502
Reconciliation of funds:			
Funds brought forward	<u>209,885</u>	<u>-</u>	<u>209,885</u>
Funds carried forward	<u>222,387</u>	<u>-</u>	<u>222,387</u>