



**INTERNATIONAL DEVELOPMENT EDUCATION ASSOCIATION SCOTLAND LIMITED**

**(A Company Limited by Guarantee)**

**Report and Financial Statements**

**for the year ended 31 March 2022**

**Scottish Charity Number: SC 031583**

**Company Number: SC 265641**



**International Development Education Association Scotland Limited**  
**Report and Financial Statements**  
**For the year ended 31 March 2022**

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## **International Development Education Association Scotland**

**Year Ended 31 March 2022**

### **Chair's Foreword**

This year has seen us embed our strategic approach as a member lead organization. The work is conducted through an activity advocacy and communications member groups supported by our Communications and Engagement Officer.

We have reduced capacity to deliver projects and the legacy of previous projects now sits with individual member organizations. We have established an annual advocacy event Global Citizenship Fortnight which was successfully launched in 2021 as a focus for our members work.

We have an active and committed team at IDEAS across the trustees, staff and membership. IDEAS as a network ensures third sector delivery, support and advocacy for Global Citizenship Education across Scotland has one united voice. Although our membership varies greatly from large INGOs to small charities, working across many fields, ultimately, we all share the vision of critically informed Global Citizenship Education and its potential for creating a fairer and more sustainable world for all.

Charlotte Dwyer  
Chair of IDEAS

## **International Development Education Association Scotland**

**Year Ended 31 March 2022**

### **Legal and administrative information**

***Registered Office  
and Principal Address***

c/o SCIAF  
7 West Nile Street  
Glasgow  
G1 2PR

***Company Number***

SC 265641

***Scottish Charity***

SC 031583

***Executive Committee:***

*The following were members of the Executive Committee (and also directors of the company and trustees of the charity) at the date of this report:*

Mark Booker (SCIAF)

Charlotte Dwyer (ScotDEC)

Crawford McGhie (Edinburgh City Council)

Huw Owen (Disaster Emergency Committee)

[Chair]

Appointed May 2021

Appointed May 2021

*Directors who resigned during the year:*

Emma Gardner

Karim Mahmoud (Inspire Alliance)

Resigned November 2021

Appointed May 2021; Resigned 31 March 2022

***Company Secretary:***

Diana Ellis

***Independent Examiner:***

John Paul FCIE  
29 Avon Crescent  
Broughty Ferry  
Dundee  
DD5 3TX

***Bankers:***

Unity Trust Bank  
PO Box 7193  
Planetary Road  
Willenhall  
WV1 9DG

***Solicitors:***

Balfour + Manson LLP  
54-66 Frederick Street  
Edinburgh  
EH2 1LS

## **International Development Education Association Scotland**

### **Report of the Trustees (incorporating the Directors' report) For the Year Ended 31 March 2022**

The Executive Committee (who are trustees for the purposes of charity law and also directors for the purposes of company law) present their report and unaudited accounts for the year ended 31 March 2022. The accounts have been prepared in accordance with the accounting policies set out on pages 10 and 11,

#### ***Structure, Governance and Management***

The International Development Education Association Scotland (IDEAS) is incorporated as a company limited by guarantee and registered with Companies House. It is governed by a memorandum and articles of association. IDEAS was granted charitable status by OSCR on 28 March 2001.

#### ***Management***

The Executive Committee have overall responsibility for IDEAS and meet on a regular basis to ensure effective running of the organisation.

#### ***Objectives and Activities***

The objectives of the charitable company are:

to promote Development Education (also known as Global Citizenship Education, under the banner of 'Learning for Sustainability') in Scotland and provide focus for the coordination work of member groups and individuals involved in this work in Scotland.

#### ***Review of Activities***

The Executive Committee is satisfied that International Development Education Association Scotland (IDEAS) met their objectives and commitments throughout the year, namely the support of Development Education in Scotland, as set out in their Mission Statement. IDEAS, being a network organisation, met those aims through its various projects, member organisations, task groups and working groups. Its activities include the delivery of advocacy, projects implementation, professional learning and other support for educators, resource development, publication and signposting, information exchange and dissemination and the coordination and servicing of the IDEAS network.

The Executive Committee ensures ongoing monitoring and updating as part of the overall governance of IDEAS. The current IDEAS Handbook is also updated regularly to ensure it is an effective working document covering the full range of relevant finance, human resources and organisational procedures and policies.

In 2021/22 membership of the network consisted of organisations and individuals working in the fields of Development Education / Global Citizenship Education both in the formal sector and the informal sector.

#### ***Funded projects operational during reporting period***

##### **1. Bridge 47**

IDEAS is the Scottish Partner of Bridge 47, an EU funded project co-created and implemented by 15 European and global civil society organisations which began in October 2017 and was completed in June 2021.

Bridge 47 focused on advocating for Global Citizenship Education (GCE), building capacity and partnership for GCE practice and innovating GCE methods at the national, European and global levels.

## International Development Education Association Scotland

### Report of the Trustees (continued) For the Year Ended 31 March 2022

#### *Review of Activities (continued)*

##### *Funded projects operational during reporting period*

#### 1. Bridge 47 (continued)

In Scotland during this reporting period Bridge 47 has supported IDEAS members to extend GCE beyond Scotland's education sectors, finding a role for GCE methods and values in policy making. This includes building partnerships through:

- producing a resource on the Sustainable Development Goals to support professional learning within NHS Scotland and a suite of professional learning materials to aid this process.
- a media partnership with the Scotsman which resulted in 9 articles being published.
- the launch of the National Performance Framework publication for policy makers created in collaboration with the Scottish Government, Scotland's International Development Alliance, Oxfam Scotland and SDG Network Scotland.

#### 2. Connecting Classrooms through Global Learning

The consortium between Learning for Sustainability Scotland, Scotland Malawi Partnership and IDEAS has worked effectively together over this period to lead on the implementation of the *Connecting Classrooms through Global Learning programme* in Scotland. This British Council / DfID funded programme supports schools to embed Learning for Sustainability at a whole-school level with a focus on international school partnerships.

There have been changes to the programme due to the on-going pandemic and the inability of teachers to travel. Virtual partnerships have flourished and over 150 schools from all over Scotland are now participating in the programme, supported by a team of regional local advisers. The programme was completed in December 2021

#### *Advocacy*

In line with our Strategy for 2021 – 2023, we have developed a series of advocacy priorities. Leading the implementation of this work on behalf of our network is our **IDEAS Advocacy Working Group**. This sub-group is made up of representatives from a range of members from across our network. Building on the previous work of IDEAS, and in particular on the recent work of Bridge 47, the group seeks to build and reflect consensus among our network members in developing priorities and policy positions. In our advocacy work, we aim to amplify young voices whenever we can.

#### *Membership*

Membership numbers at IDEAS have remained stable with existing members renewing their membership in 2020 and gaining two more members. We did not attempt a recruitment drive to increase our membership in this 2021-2022 period due to capacity, but it is something we will actively do in the coming year.

## **International Development Education Association Scotland**

### **Report of the Trustees (continued) For the Year Ended 31 March 2022**

#### ***Financial Review***

The income and expenditure for the year is set out in the statement of financial activities on page 8. Total income amounted to £2,690. Total expenditure amounted to £23,738, resulting in net expenditure of £21,048 for the year (previous year – net expenditure of £80,911). Funds carried forward consists of £Nil in restricted funds for Bridge 47 (2021: £8,002) and £30,183 in the general fund (2021: £43,229), which represents the free reserves of the charity available for future expenditure.

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

IDEAS has continued to operate within this reporting period with a reserves policy that reflects 3 months running costs within unrestricted funds held by the charity. This equates to approximately £3,600 based on 2021/22 unrestricted expenditure. At 31 March 2022 unrestricted reserves amounted to £30,183 (2021: £43,229). The Trustees consider the current level of reserves is sufficient, and although it is significantly higher than required based on the reserves policy of 3 months, it enables the Trustees to react to opportunities that may present themselves and meet commitments for the foreseeable future.

#### ***Covid 19 and Risk Management***

The Executive Committee have undertaken an assessment of the major risks to which the charity is exposed in particular to those related to the operations and finances of the charity. These are contained in a business risk register which is reviewed at least twice yearly. We are satisfied systems are in place to mitigate our exposure to major risks. COVID-19 was added to the register this year.

#### ***Strategic Plan 2021-23***

Through a process of consultation with our members, we established 3 clear priorities for IDEAS which inform our new strategic plan:

1. Networking and sharing learning to promote good quality GCE and co-ordinate our activities
2. Mutual advocacy for good global citizenship education
3. Managing IDEAS as a good, small unstaffed organisation

#### ***Operational Plan 2021-22***

IDEAS operational plan April 2021 – March 2022, informed by consultation with members, is now being implemented. Communications and Advocacy sub-groups are now in operation and feedback at trustee meetings.

#### ***Small Company Provisions***

The Report of the Trustees has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

**Approved by the Trustees on 20 September 2022 and signed on their behalf by:-**

**Signed:**



**Date:** 20/09/2022

**Charlotte Dwyer**  
Chair

**Report of the Independent Examiner  
To the Trustees of the International Development Education Association Scotland  
Limited**

I report on the accounts of the International Development Education Association Scotland for the year ended 31 March 2022, which are set out on pages 8 to 14.

***Respective responsibilities of trustees and examiner***

The trustees of the charity (directors of the company) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 Regulations

have 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.



Date: 9/28/2022

John Paul  
29 Avon Crescent  
Broughty Ferry  
Dundee  
DD5 3TX



**International Development Education Association Scotland Limited**  
**Statement of Financial Activities (including Income & Expenditure Account)**  
**For the Year Ended 31 March 2022**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Income:</b>					
<i>Charitable activities</i>					
Grants receivable	<b>2</b>	-	1,515	<b>1,515</b>	84,925
Membership fees		730	-	<b>730</b>	1,300
Misc. income		445	-	<b>445</b>	1,256
<i>Investment income</i>					
Rental income		-	-	-	5,469
<b>Total income</b>		<u>1,175</u>	<u>1,515</u>	<u><b>2,690</b></u>	<u>92,950</u>
<b>Expenditure:</b>					
<i>Charitable activities</i>					
Project co-ordination, planning & delivery		381	571	<b>952</b>	75,070
Staff costs	<b>3</b>	3,019	8,213	<b>11,232</b>	59,615
Consultancy & teacher cover		6,902	508	<b>7,410</b>	14,797
Staff expenses		-	-	-	483
Training & conferences		-	-	-	5,663
Subscriptions		759	-	<b>759</b>	760
Premises		-	-	-	9,229
Insurance		941	-	<b>941</b>	1,071
Office costs		67	-	<b>67</b>	1,500
Telephone & internet		-	-	-	570
IT & website		924	-	<b>924</b>	384
Independent Examiner's fee		700	-	<b>700</b>	2,700
Other professional fees		365	-	<b>365</b>	650
Bank charges		346	42	<b>388</b>	1,369
<b>Total expenditure</b>	<b>4</b>	<u>14,404</u>	<u>9,334</u>	<u><b>23,738</b></u>	<u>173,861</u>
<b>Net income for year before transfers</b>		(13,229)	(7,819)	<b>(21,048)</b>	(80,911)
<b>Transfers between funds</b>		<u>183</u>	<u>(183)</u>	<u>-</u>	<u>-</u>
<b>Net income and movement in funds after transfers</b>		(13,046)	(8,002)	<b>(21,048)</b>	(80,911)
<b>Balances brought forward</b>		<u>43,229</u>	<u>8,002</u>	<u><b>51,231</b></u>	<u>132,142</u>
<b>Balances carried forward</b>	<b>8</b>	<u><u>30,183</u></u>	<u><u>-</u></u>	<u><u><b>30,183</b></u></u>	<u><u>51,231</u></u>

All incoming resources and resources expended are derived from continuing activities. The Charity has no recognised gains or losses other than those included in the Statement of Financial Activities above.

The comparative figures are analysed by class in note 9 to the financial statements.

The notes on pages 10 to 14 form part of these financial statements.

## International Development Education Association Scotland Limited

### Balance Sheet at 31 March 2022

	Note	2022	2021
<b>Current assets</b>			
Debtors	6	520	12,617
Cash at bank and in hand		<u>32,342</u>	<u>43,760</u>
		<b>32,862</b>	56,377
<b>Current liabilities</b>			
Creditors	7	<u>2,679</u>	<u>5,146</u>
<b>Net assets</b>		<u><b>30,183</b></u>	<u>51,231</u>
<b>Funds:</b>			
Unrestricted funds:	8	<b>30,183</b>	43,229
Restricted funds	8	<u>-</u>	<u>8,002</u>
<b>Total Funds</b>		<u><b>30,183</b></u>	<u>51,231</u>

For the year ended 31 March 2022 the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 ("the Act") relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in 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 FRS 102 SORP.

**Approved and authorised for issue by the Executive Committee on 20 September 2022 and signed on its behalf by**

**Signed:**

*Charlotte Dwyer*

**Date:** 20/09/2022

**Charlotte Dwyer**

**Chair**

**Company Registration No. SC 265641**

The notes on pages 10 to 14 form part of these financial statements.

# International Development Education Association Scotland Limited

## Notes to the Accounts For the Year Ended 31 March 2022

### 1 Accounting Policies

#### ***Basis of Accounting***

The financial statements of the charity, which constitutes a public benefit entity as defined by FRS 102, have been prepared on the historical cost basis and in accordance with the requirements of:

- the Companies Act 2006
- the Charities Accounts (Scotland) Regulations 2006 (as amended)
- the Charities and Trustee Investment (Scotland) Act 2005
- Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 (Charities SORP (FRS 102)); and
- The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

#### ***Going concern***

The financial statements have been prepared on a going concern basis. The directors have assessed the charitable company's ability to continue as a going concern and consider that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

#### ***Accounting Estimates***

The trustees do not consider that there are any areas of the financial statements where significant judgements or estimates are being carried out.

#### ***Income***

Income is included in the Statement of Financial Activities (SOFA) when the charitable company is entitled to the income, it is probable that the income will be received and the amount can be measured reliably. The following policies are applied to particular categories of income

Grant income for charitable purposes is recognised when the charitable company has entitlement to the fund, any performance conditions attached to the grant have been met, it is probable the income will be received and the amount can be measured reliably and is not deferred.

Investment income relates to rental income which is recognised in accordance with the rental agreement, which is when the charitable company is entitled to the income.

#### ***Expenditure***

All expenditure is accounted for on an accruals basis and when there is a legal or constructive obligation to make a payment to a third party.

#### ***Taxation***

The company is a recognised charitable body and is exempt from corporation tax on its charitable activities. It is not registered for VAT and expenditure includes VAT where relevant.

# International Development Education Association Scotland Limited

## Notes to the Accounts For the Year Ended 31 March 2022

### 1 Accounting Policies (continued)

#### **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.

#### **Pension Costs**

The company contributed to pension plans for all enrolled employees. Contributions were charged to expenditure as they became payable.

#### **Fund Accounting**

*Restricted funds* may only be used for particular purposes within the objects of the charity as specified by the donor or by the terms of an application for the funds.

*Designated funds* are set aside by the trustees out of unrestricted funds for specific purposes or projects.

*The Unrestricted general fund* is available to be used for any of the charitable objects at the discretion of the trustees.

#### **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.

### 2. Grants receivable

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
EU Project - Bridge 47	-	1,515	1,515	50,735
British Council	-	-	-	31,090
Other	-	-	-	3,100
	<u>-</u>	<u>1,515</u>	<u>1,515</u>	<u>84,925</u>

### 3. Staff Costs

	2022 £	2021 £
Gross salaries	10,690	56,038
Employer's NIC	-	752
Employer's pension	542	2,825
Total staff costs	<u>11,232</u>	<u>59,615</u>

# International Development Education Association Scotland Limited

## Notes to the Accounts

For the Year Ended 31 March 2022

### 3. Staff Costs (continued)

Employment ceased in July 2021

The charitable company operated a defined contribution scheme, The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Contributions totalling £Nil (2021: £Nil) were outstanding at the year end.

No employee received emoluments greater than £60,000 in either year.

	2022	2021
	2	3
Average number of employees to July 2022 - Head count basis		

### 4. Governance Costs

Total expenditure includes the following governance costs:

	2022	2021
	£	£
Independent Examination fees	700	2,700
Other professional fees	365	650
	<u>1,065</u>	<u>3,350</u>

### 5. Trustee Remuneration

No remuneration was paid to any member of the Executive Committee during the year.

One member (2021: two) received reimbursed expenses during the year totalling £333 (2021: £372).

### 6. Debtors

	2022	2021
	£	£
Grant funding receivable	-	10,823
Prepayments	380	865
Other debtors	140	929
	<u>520</u>	<u>12,617</u>

### 7. Creditors

	2022	2021
	£	£
Accruals	2,679	2,706
HMRC & Pension creditors	-	1,640
Other creditors	-	800
	<u>2,679</u>	<u>5,146</u>

# International Development Education Association Scotland Limited

For the Year Ended 31 March 2022

## 8 A Movement on Funds - Current year

Note	At 1/4/21 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31/3/22 £
<b><i>Restricted funds:</i></b>					
Bridge 47	8,002	1,515	(9,334)	(183)	-
Total restricted	8,002	1,515	(9,334)	(183)	-
<b><i>Unrestricted funds:</i></b>					
General fund	43,229	1,175	(14,404)	183	30,183
Total unrestricted	43,229	1,175	(14,404)	183	30,183
<b>Total funds</b>	<b>51,231</b>	<b>2,690</b>	<b>(23,738)</b>	<b>-</b>	<b>30,183</b>

## 8 B Movement on Funds - Previous year

	At 1/4/20 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31/3/21 £
<b><i>Restricted funds:</i></b>					
Bridge 47	70,522	50,735	(113,255)		8,002
Total restricted	70,522	50,735	(113,255)	-	8,002
<b><i>Unrestricted funds:</i></b>					
General fund	61,620	42,215	(60,606)	-	43,229
Total unrestricted	61,620	42,215	(60,606)	-	43,229
<b>Total funds</b>	<b>132,142</b>	<b>92,950</b>	<b>(173,861)</b>	<b>-</b>	<b>51,231</b>

### Bridge 47

Bridge 47 is an EU funded project with co-financing from Oxfam Scotland and the General Teaching Council for Scotland, which focuses on advocacy for global citizenship education at national, European and global levels.

# International Development Education Association Scotland Limited

## Notes to the Accounts (continued)

### 9. Statement of Financial Activities: Comparative figures for the year ended 31 March 2021

The following provides an analysis of the comparative figures in the SOFA as required by paragraph 4.2 of the Statement of Recommended Practice for Charities. The figures are stated in accordance with the revised presentation in the accounts to 31 March 2022.

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
<b>Income:</b>			
<i>Charitable activities</i>			
Grants	34,190	50,735	84,925
Membership fees	1,300	-	1,300
Misc. income	1,256	-	1,256
<i>Investment income</i>			
Rental income	5,469	-	5,469
<b>Total income</b>	<b>42,215</b>	<b>50,735</b>	<b>92,950</b>
<b>Expenditure:</b>			
<i>Charitable activities</i>			
Project co-ordination, planning & delivery	34,843	40,227	75,070
Staff costs	5,053	54,562	59,615
Consultancy & teacher cover	2,238	12,559	14,797
Staff expenses	483	-	483
Training & conferences	5,119	544	5,663
Subscriptions	760	-	760
Premises	4,635	4,594	9,229
Insurance	1,071	-	1,071
Office costs	1,500	-	1,500
Telephone & internet	17	553	570
IT & website	343	41	384
Independent Examiner's fee	2,700	-	2,700
Other professional fees	650	-	650
Bank charges	1,194	175	1,369
<b>Total expenditure</b>	<b>60,606</b>	<b>113,255</b>	<b>173,861</b>
<b>Net (expenditure) for year</b>	<b>(18,391)</b>	<b>(62,520)</b>	<b>(80,911)</b>
<b>Net movement in funds</b>	<b>(18,391)</b>	<b>(62,520)</b>	<b>(80,911)</b>
<b>Balances brought forward</b>	<b>61,620</b>	<b>70,522</b>	<b>132,142</b>
<b>Balances carried forward</b>	<b>43,229</b>	<b>8,002</b>	<b>51,231</b>