

Company number: 3970365

Charity Number: 1090745

ICA:UK

Report and financial statements
For the year ended 30th June 2017



Reference and administrative information
for the year ended 30th June 2017

Company number 3970365

Charity number 1090745

Registered office and operational address 41 Old Birley Street, Manchester, M15 5RF

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Nick Drew Chair and Secretary

Barbara Ridhiwani Treasurer (appointed 11/02/17)

Lesley Adams

John Cornwell

Savita Custead

Key management Jonathan Dudding Director

personnel Clare Vermes Administrator

Bankers Unity Trust Bank
Nine Brindleyplace, Birmingham, B1 2HB

Independent James Gore-Langton FCCA DChA, Slade & Cooper Limited

Examiner Greenfish Resource Centre, 46-50 Oldham St, Manchester, M4 1LE

Trustees' annual report
for the year ended 30th June 2017

The trustees present their report and the unaudited financial statements for the year ended 30th June 2017. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Our charitable objects are:

1. advancing the education of the public in the UK and in any part of the world in matters relating to the relief of poverty and distress; and
2. the relief of need, hardship and distress in any part of the world; and
3. advancing the education of the public in the United Kingdom and in any part of the world, but without limitation to the generality of the foregoing, in effective communication and facilitation skills and participatory methods to enable individuals to participate more effectively in societies, communities and organisations.

In line with these objectives, ICA:UK works nationally and internationally with individuals, communities and organisations to engender a culture of participation.

For us, a **culture of participation** is characterised by:

- People's voices being heard, differences in people and ideas being both respected and valued, meaningful conversations being held, and plans being informed by different perspectives and owned more widely. Rights are upheld, teamwork is valued.
- Informed choice of the appropriate level of participation in any given situation
- The concept being applied at different levels- whether it is the team leader looking to build their team, the chief executive seeking to improve workplace wellbeing, the local authority wanting more meaningful involvement of the community or service users, the membership director wanting to engage with their members more effectively

In order to maximise ICA:UK's contribution to developing and sustaining a culture of participation we focus our activities on:

- a) Reflecting and practicing our values (see box below) in our structure and our work
- b) Designing and delivering training to develop skills and knowledge for effective use of facilitation methods and skills
- c) Informing and encouraging the behaviours and attitudes which recognise and value participation amongst the wider public.
- d) Working in partnership with others to promote participatory practice into new geographical areas, to deliver new products, to adapt and apply effective methods into different sectors of work

ICA:UK's values

Shared responsibility- by fostering individual and collective responsibility, trust and honesty to create a sense of belonging

Constant learning- by asking questions of ourselves and of others

Trustees' annual report
for the year ended 30th June 2017

Wholeness- by respecting the diversity and uniqueness of individuals and communities, encompassing mind, body and spirit

Making a difference- by making a contribution as part of our individual life journeys and enabling others to do the same

A global perspective- by maintaining a global and historical perspective to provide a context for our actions at the local, national and international levels

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on participation and are undertaken to further ICA:UK's charitable purposes for the public benefit.

In 2016/17 the main focus of the charity remained on the training of individuals and groups in facilitation methods and skills. During the course of the year we ran 9 public courses in London and Manchester, training 63 people from the public, private, voluntary and community sectors. The courses covered practical topics such as running structured conversations, developing consensus with a group, planning short term and long term projects. Feedback from the evaluation forms was consistently excellent (8-9/10).

In addition to the schedule of public courses, we also ran in-house courses for organisations and institutions in the UK (e.g. Tyne and Wear Archives and Museums, Internet Advertising Bureau, Sawdays, University of Birmingham, Volvo) and overseas (e.g. Challenge-Israel, European Union Director General for Communications, Hope for Children, Irish Department for Children and Youth Affairs, Tearfund) all of which aimed to support those entities being able to work in a more participatory way.

Other areas of activity, all of which contributed to public benefit, included:

- a) Continuing the success of supporting Impact Assessment exercises with partners in Kenya and Benin, this year saw Village Volunteer funds finance a similar exercise for ICA Uganda, exploring different projects carried out over its 20-year history to assess the difference made and informing future direction.
- b) Working with Focus Homini in Poland and Initiatives of Change in Switzerland to build their capacity as providers and trainers in the ICA methodology. ICA:UK, together with ICA Netherlands and ICA Ukraine, are mentoring and supporting Focus Homini towards them becoming a statutory member of ICA International.

ICA:UK

Trustees' annual report for the year ended 30th June 2017

Since early 2016, ICA:UK has sought to minimise our overhead costs, thus maximising our value for money. We have been able to ensure that our income adequately covers our costs, however the number of courses run has dropped in 2016/17 compared to 2015/16 for a variety of reasons, and the Board is keeping this under review. The need to update our website has been identified as important for future recruitment to courses, and the project to develop a new site was launched in July 2017.

At the Strategic Review meeting held in February 2017, the need was identified to expand our activities beyond training to include:

- Longer term partnerships with aligned organisations to help build their capacity in facilitation. While this has been a feature of our international work for many years, it has had less of an emphasis in the UK
- Working with citizen activists to help them better organise their efforts to strengthen democracy and accountability
- Carrying out research into the impact of facilitation in order to provide evidence of its effectiveness in different sectors and topic areas.

Beneficiaries of our services

Over this year ICA:UK has benefitted 4 different groups of people:

- a) For the c.160 people who attend our courses (both public and in-house) we receive consistently high levels of feedback, with participants stating how they have benefitted from the training with increased facilitation skills, greater confidence in working with others, and practical tools for helping them solve issues they face in their work.
- b) We also receive anecdotal evidence of our impact on the people (c. 500 secondary beneficiaries) who we do not train directly, but who have been reached by those we did train and who benefit from improved meetings, deeper participation and wider involvement
- c) Our work with our partner organisations in Europe and Africa (approx 20 organisations) and with organisational clients in the UK (approx 10 organisations), has led to them being able to strengthen their own programmes and organisations, and so reach their target groups more effectively
- d) In addition to external actors, ICA:UK has an ongoing programme of developing its network of Associates (approx 20 people) who benefit from income-generating opportunities, from being part of a community of practice and being able to learn and share with each other

Financial review

The trustees are pleased to report that ICA:UK's financial position remains largely unchanged with reserves slightly increased from £42,073 to £48,415. This puts the organisation on a firm footing for the future, and offers a platform for investment following the strategic review in early 2017. No part of the financial activity is in deficit, however there has been a reduction in turnover, to £84k in 2016/17 from £117k in 2015/16 and £113k in 2014/15.

Within this overall context the Trustees would like to draw attention to the following areas where change has taken place:

Trustees' annual report

for the year ended 30th June 2017

1. With reference to Note 6, the decrease in the number of courses run in 2016/17 explains the decrease in Associates Fees and Venues and Catering. The balance between public courses and in-house courses has also shifted a little towards in-house courses, where client organisations usually provide their own venue and catering.
2. Efforts to reduce core costs are reflected in the lower expenditure on Staff and Print, post & stationery, and Advertising & promotion. IT costs were lower than in 2015/16 due to the updating of the backend of the website in that year. Further costs for new work on the website will fall into 2017/18.
3. Sales of Goods reflects an overall decrease in volume of sales. It is made up primarily of sales of 'sticky walls', with small returns from IAF memberships and ILM Awards. Sales volumes are linked to numbers of participants in courses.
4. The Trustees are pleased to note the reduction in both debtors and creditors totals on the Balance sheet, and the healthy cash position, which has continued to improve slowly throughout 2016/17 (and has also continued to improve into the early part of 2017/18).

Reserves policy

The Trustees regard the equivalent of 4 months of operational expenses as a reasonable level of Reserves. Our core costs currently run at a monthly equivalent of c. £3,000, so the current reserve of £48,415 comfortably meets this requirement. The balance is available for appropriate investments to support the organisation's future direction.

Plans for the future

ICA:UK's previous business plan ended in 2015. The recruitment and orientation of a new Board took place in early 2016 and a participatory strategic review and planning began in late 2016. A major milestone in this process was the strategic review event which was held in Manchester in early 2017, at which three new areas of focus were agreed by the Board members, staff and Associates present. With work beginning in all three programme areas the process is now continuing to review whether new structures and processes are needed to best guide and support the programme work.

Structure, governance and management

ICA:UK is a charitable company limited by guarantee, was incorporated on 11th April 2000 by Trustees of the pre-existing Institute of Cultural Affairs Development Trust (charity no. 293086, registered 1985). It commenced operations on February 15th 2001, and registration as a charity was completed on February 21st 2002. ICA Development Trust subsequently wound itself up in 2003.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 30th June 2017 was 11 (2016:16). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The recruitment process for Trustees begins with the dissemination of a call for applications both within and beyond the ICA:UK network. Expressions of interest are invited and usually followed by an informal discussion between an existing Trustee and the prospective candidate. More formal interviews may also take place. Names of prospective trustees are then put forward to the Annual general Meeting where the members present vote on whether they should join the Board or not. All trustees give their time voluntarily

ICA:UK
Trustees' annual report
for the year ended 30th June 2017

and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in Note 7 to the accounts.

Related parties and relationships with other organisations

ICA:UK is a member of the following:

1. Bond: The British Overseas NGOs in Development
2. ICAI: The Institute of Cultural Affairs International
3. NCVO: The National Council for Voluntary Organisations
4. Work for Change: the workplace cooperative where ICA:UK's office is located in Manchester

Remuneration policy for key management personnel

It is the intention of the ICA:UK Board to establish salaries on a recognised payscale when resources allow. In line with this commitment, the salary of the Administrator was reviewed towards in FY 2015-16, after taking advice from an HR specialist, an increase was implemented at the beginning of FY 2016-17.

The charity also meets its legal obligations in regards the Government initiative on stakeholder pensions. Both employees have signed up for the scheme.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that arrangements are in place to mitigate our exposure to the major risks.

ICA:UK
Trustees' annual report
for the year ended 30th June 2017

Statement of responsibilities of the trustees

The trustees (who are also directors of ICA:UK for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

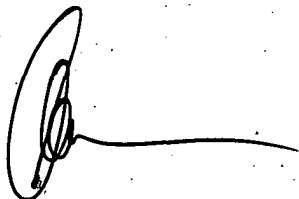
- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

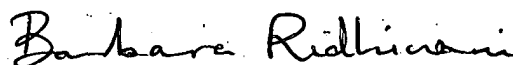
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 2 Feb 2018 and signed on their behalf by



Nick Drew
Chair



BARBARA RIDHIWANI
TREASURER

Independent examiner's report
to the trustees of
ICA:UK

I report on the accounts of the company for the year ended 30th June 2017 which are set out on pages 9 to 22.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

James Gore-Langton FCCA DChA
Slade & Cooper Ltd.
Chartered Certified Accountants
Green Fish Resource Centre
46-50 Oldham Street
Manchester
M4 1LE

21 February 2018 Date.

ICA:UK
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 30 June 2017

	Note	Unrestricted funds £	Restricted funds £	Total funds 2017 £	Total funds 2016 £
Income from:					
Donations and legacies	3	4,032	-	4,032	3,139
Charitable activities	4	80,347	-	80,347	114,245
Investments	5	-	-	-	34
Total income		84,379	-	84,379	117,418
Expenditure on:					
Charitable activities	6	78,037	-	78,037	117,672
Total expenditure		78,037	-	78,037	117,672
Net income/(expenditure) for the year	8	6,342	-	6,342	(254)
Net movement in funds for the year		6,342	-	6,342	(254)
Reconciliation of funds					
Total funds brought forward		42,073	-	42,073	42,327
Total funds carried forward		48,415	-	48,415	42,073

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

ICA:UK
Company number 3970365
Balance sheet as at 30 June 2017

	Note	2017	2016
		£	£
Current assets			
Stock		135	860
Debtors	13	14,823	20,035
Cash at bank and in hand		42,746	38,164
Total current assets		57,704	59,059
Liabilities			
Creditors: amounts falling due in less than one year	15	(9,289)	(16,986)
Net current assets		48,415	42,073
Total assets less current liabilities		48,415	42,073
Net assets		48,415	42,073
The funds of the charity:			
Unrestricted income funds	16	48,415	42,073
Total charity funds		48,415	42,073

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

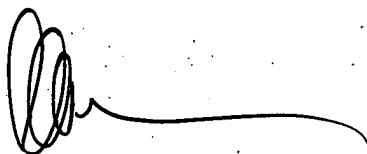
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

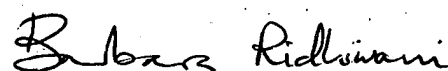
The notes on pages 12 to 22 form part of these accounts.

Approved by the trustees on 2 / Feb / 2018 and signed on their behalf by:

Nick Drew (Chair)



BARRARA RIDHIWANI
(TREASURER)



ICA:UK
Statement of Cash Flows
for the year ending 30 June 2017

	Note	2017 £	2016 £
Cash provided by/(used in) operating activities	18	4,582	29,363
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		-	34
Cash provided by/(used in) investing activities		-	34
Increase/(decrease) in cash and cash equivalents in the year		4,582	29,397
Cash and cash equivalents at the beginning of the year		38,164	47,304
Cash and cash equivalents at the end of the year		42,746	76,701

Notes to the accounts for the year ended 30 June 2017

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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 on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

ICA:UK meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

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

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 30 June 2017 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 30 June 2017 (continued)

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives. There are currently no fixed assets.

Notes to the accounts for the year ended 30 June 2017 (continued)

j Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

k Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the accounts for the year ended 30 June 2017 (continued)

o Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were £115 outstanding contributions at the year end.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2017 £	Total 2016 £
Donations	4,032	-	4,032	3,139
Total	4,032	-	4,032	3,139
<i>Total by fund 30 June 2016</i>	<i>3,139</i>	<i>-</i>	<i>3,139</i>	

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2017 £	Total 2016 £
Fees and other income				
Fees	71,286	-	71,286	100,692
Membership subscriptions	191	-	191	174
Sales of goods & services	8,870	-	8,870	13,379
Total	80,347	-	80,347	114,245
<i>Total by fund 30 June 2016</i>	<i>114,245</i>	<i>-</i>	<i>114,245</i>	

5 Investment income

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

Notes to the accounts for the year ended 30 June 2017 (continued)

6 Analysis of expenditure on charitable activities

	Total 2017 £	Total 2016 £
Staff costs	28,543	42,167
Associate fees	10,120	18,509
Travel & subsistence	4,410	4,267
Venues & catering	11,079	14,961
Grants awarded	4,001	4,183
Cost of goods & services sold	5,870	9,363
IT support	857	3,263
Premises costs	4,261	4,121
Insurance	580	629
Print, post & stationery	927	3,539
Communications	531	627
Subscriptions	637	598
Advertising & promotion	306	4,063
Bad debts	927	3,007
Bank charges	1,947	1,214
Governance costs (see note 7)	3,041	3,161
	<hr/> 78,037	<hr/> 117,672
	<hr/> <hr/>	<hr/> <hr/>
	2017 £	2016 £
Restricted expenditure	-	-
Unrestricted expenditure	78,037	117,672
	<hr/> 78,037	<hr/> 117,672
	<hr/> <hr/>	<hr/> <hr/>

7 Analysis of governance costs

	2017 £	2016 £
Accountancy & independent examination (net)	2,024	1,933
Accountancy & independent examination (VAT)	405	387
Board meeting expenses	612	841
	<hr/> 3,041	<hr/> 3,161
	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 30 June 2017 (continued)

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2017 £	2016 £
Independent examiner's fee		
Independent examination	240	240
Accountancy and other services	1,784	1,693
	<u> </u>	<u> </u>

9 Staff costs

Staff costs during the year were as follows:

	2017 £	2016 £
Wages and salaries	28,284	40,692
Social security costs	-	1,474
Pension costs	259	11
	<u> </u>	<u> </u>
	28,543	42,177
	<u> </u>	<u> </u>

In 2016/17, the charity claimed the Employment Allowance against the employers Class 1 NICs, which covered the full liability to HMRC.

No employees has employee benefits in excess of £60,000 (2016: Nil).

The average number of staff employed during the period was 2 (2016: 3).

The average full time equivalent number of staff employed during the period was 1 (2016: 1.3).

The key management personnel of the charity comprise the trustees, the Director and the Administrator. The total employee benefits of the key management personnel of the charity were £28,530 (2016: £25,488).

10 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2016: Nil).

Five (2016: six) trustees received travel and subsistence expenses during the year of £359 (2016: £363).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2016: nil).

Notes to the accounts for the year ended 30 June 2017 (continued)

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Grants awarded

Recipient	Fund	2017 £	2016 £
Tujiendeleze Youth Trust Fund	TYTF	1,105	1,698
Institute of Cultural Affairs Uganda	VV	2,100	-
IAF	General	797	-
Lambassa ICA Benin	VV	-	2,485
		<hr/> 4,002	<hr/> 4,183
		<hr/> <hr/>	<hr/> <hr/>

13 Debtors

	2017 £	2016 £
Fees receivable	13,464	18,795
Prepayments and accrued income	1,359	1,240
	<hr/> 14,823	<hr/> 20,035
	<hr/> <hr/>	<hr/> <hr/>

14 Cash at bank and in hand

	2017 £	2016 £
Short term deposits	34	33
Cash at bank and in hand	42,712	38,131
	<hr/> 42,746	<hr/> 38,164
	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 30 June 2017 (continued)

15 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	90	483
Other creditors and accruals	2,105	8,245
Fees in advance	6,914	7,995
Taxation and social security costs	180	263
	<u>9,289</u>	<u>16,986</u>

16 Analysis of movement in unrestricted funds

	Balance at 1 July 2016 £	Income £	Expenditure £	Transfers £	As at 30 June 2017 £
General fund	38,655	80,834	(73,586)	-	45,903
Village Volunteers (VV)	1,667	1,880	(2,124)	-	1,423
TYTF	1,698	1,665	(2,327)	-	1,036
Globalgiving appeal (GG)	53	-	-	-	53
	<u>42,073</u>	<u>84,379</u>	<u>(78,037)</u>	<u>-</u>	<u>48,415</u>
Previous reporting period	Balance at 1 July 2015 £	Income £	Expenditure £	Transfers £	Balance at 30 June 2016 £
General fund	38,604	114,618	(114,567)	-	38,655
Village Volunteers (VV)	2,768	1,480	(2,581)	-	1,667
TYTF	902	1,320	(524)	-	1,698
Globalgiving appeal (GG)	53	-	-	-	53
	<u>42,327</u>	<u>117,418</u>	<u>(117,672)</u>	<u>-</u>	<u>42,073</u>

Notes to the accounts for the year ended 30 June 2017 (continued)

16 Analysis of movement in unrestricted funds (cont.)

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
Village Volunteers Sponsorship Scheme (VV)	Running as a programme since 1985, ICA:UK inherited this scheme from the ICA Development Trust. The scheme collects money from individuals in the UK for the purpose of supporting ICA:UK partners in Africa, assesses proposals from partners against the Fund's criteria and, under the direction of the ICA:UK Trustees, awards grants. One grant of approximately £2,000 is awarded every year, with ICA Uganda being the most recent beneficiary.
The Tujiendeleze Youth Trust Fund (TYTF)	Registered with the Ministry of Lands in Kenya, the purpose of the Trust is to support bright and capable young people, who are active in Community Development but in need of financial assistance, to pursue their dreams of entering higher education. ICA:UK works in partnership with them as part of our overall mission to develop local organisations in Africa.
Globalgiving appeal (GG)	Appeals launched by ICA:UK on behalf of partners, attracting individual donations for projects (e.g. HIV/AIDS in Kenya, computer literacy in Benin)
	We intend to continue providing such support to our partners for the foreseeable future, as part of our wider strategy of offering long term support to local organisations with similar values.

Notes to the accounts for the year ended 30 June 2017 (continued)

17 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Net current assets/(liabilities)	45,903	2,512	-	48,415
Total	45,903	2,512	-	48,415

18 Reconciliation of net movement in funds to net cash flow from operating activities

	2017 £	2016 £
Net income/(expenditure) for the year	6,342	(254)
Adjustments for:		
Dividends, interest and rents from investments	-	(34)
Decrease/(increase) in stock	725	133
Decrease/(increase) in debtors	5,212	13,387
Increase/(decrease) in creditors	(7,697)	16,131
Net cash provided by/(used in) operating	4,582	29,363