

Company number: 3970365

Charity Number: 1090745

ICA:UK

Report and financial statements

For the year ended 30th June 2018



ICA:UK

Reference and administrative information
for the year ended 30th June 2018

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

John Cornwell

Savita Custead

Lesley Adams (Resigned 30/11/2017)

Key management Jonathan Dudding Director

personnel Clare Vermes Administrator

Bankers Unity Trust Bank

Nine Brindleyplace, Birmingham, B1 2HB

Independent Christy Lau FCCA CTA DChA, Slade & Cooper Limited

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

Trustees' annual report
for the year ended 30th June 2018

The trustees present their report and the unaudited financial statements for the year ended 30th June 2018. 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
Trustees' annual report
for the year ended 30th June 2018

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

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

2017-18 was a year in which ICA:UK's trustees sought to progress work on a number of fronts. Training in facilitation and related disciplines remained at the heart of the organisation's work, generating the charity's principal income. In 2017-18, ICA:UK staff and Associates undertook 14 public courses in London, Manchester and other locations, with a total of 126 participants. ICA:UK also undertook in-house training for organisational clients under contract, delivering a total of six such programmes for organisations - The Tropical Forest Alliance, City of Dublin Education and Training Board, IVE Leeds, Edrington, Wessex Community Land Trust, Further Education Support Service (Ireland). Whilst it remained important to maintain an appropriate level of income to keep the organisation's core functions working effectively, the trustees were keen to carry on the work of implementing the three elements of the new strategic direction set out at the organisation's February 2017 AGM, reaffirmed at the 2018 AGM. These were:

- Building 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.

ICA:UK
Trustees' annual report
for the year ended 30th June 2018

The element of this relating to citizen activism was a particular focus in 2017-18, as part of ICA:UK's commitment to build the culture of participation in communities, at a time when community cohesion is being severely tested by local, national and international issues. At the 2017 AGM, Members were keen to see ICA:UK reach out beyond its usual client base, and to use the resources generated by paid training work to reach out to organisations which, under normal circumstances, might not be able to take advantage of ICA:UK's chargeable services, delivering training to them at low- or no-cost. This was reiterated at the 2018 AGM. The trustees agreed to engage one of ICA:UK's training Associates to undertake some work with a grass roots organisation in Cardiff, to test the impact of working with such organisations. At time of writing this report, the outcomes of the project are still being assessed, and trustees will consider whether and how such outreach work should be rolled out more widely.

ICA:UK's international work was also a core part of the organisation's activities in 2017-18, through the Village Volunteers programme and also through a number of other international relationships. ICA:UK supported work around facilitation and community capacity building in a number of countries in Africa, including supporting impact assessments in Uganda and Kenya, exploring facilitator development in Eastern Africa in partnership with the International Association of Facilitators, and providing ongoing advice and support to other partners in Nigeria, Benin, Togo, Ivory Coast and Tanzania. In Europe ICA:UK continued to support the emerging ICA in Poland, to provide advice to ICA Netherlands, and to work in partnership with Initiatives of Change Switzerland for the development of a facilitation training programme.

ICA:UK also continued to work with the International Association of Facilitators, offering reduced membership rates for participants on our courses and promoting the IAF meet-ups that they hold in England and Wales.

Importantly, during the year 2017-18, ICA:UK's trustees undertook an exercise of reviewing the organisation's structure, to fulfil a desire expressed at the 2018 AGM to make the Members and Associates feel more a part of the organisation as a whole and to harness their ideas, interests and skills more effectively. It was proposed to create a new forum (initially called the "Core Group") to have a role in devising and taking forward projects which further ICA:UK's organisational mission, advised and supported by the staff and trustees. Work on redefining the structure of and relationships within ICA:UK was ongoing throughout most of the 2017-18 year, and an initial meeting of the Core Group is planned for early 2019.

ICA:UK took the opportunity during the year to review and refine its relationships with the Associates who provide Technology of Participation (ToP) and other training on the organisation's behalf. This took the form of a new training licence, developed in conjunction with Associates, for agreement at the ToP Trainers' meeting in October 2018.

In 2017-18, all of ICA:UK's policies and procedures were independently reviewed and updated by an independent HR contractor, ensuring that all of these documents were fit for purpose. The organisation also undertook an exercise to ensure that all databases and record-keeping were compliant with the General Data Protection Regulation (GDPR) which came into force in March 2018. ICA:UK's website was also fully reviewed and new content and functionality designed and tested, with a launch date for the new site set for 2019, alongside new communication forums to improve dialogue and the sharing of information and knowledge.

ICA:UK

Trustees' annual report

for the year ended 30th June 2018

Beneficiaries of our services

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

- a) For the c.200 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 6 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 £48,415 to £51,950. This means the organisation has a stable base for the future, and offers options for making further small investments following the strategic review in early 2017. No part of the financial activity is in deficit. There has been small increase in turnover, to £95k in 2017/18 from £84k in 2016/17, although this is not yet back to earlier levels of £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:

1. With reference to Note 5, the increase in the number of courses run in 2017/18 explains the increase in Associates Fees, Travel & Subsistence and Venues & Catering.
2. IT costs were higher than in 2016/17 as work began on a new website which is to be completed in 2018/19.
3. An increase in Sales of Goods & Services income reflects an overall increase 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 debtors total on the Balance sheet, and the healthy cash position, which has continued to improve gradually.

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 £51,950 comfortably meets this requirement. The balance is available for appropriate investments to support the organisation's purpose and future direction.

Trustees' annual report
for the year ended 30th June 2018

Plans for the future

With the continuing consolidation of the training programme, an initial pilot designed for our work with citizen activists, and our ongoing support for aligned organisations in Europe and Africa, we envisage a number of further developments in 2018-19 including the launch of our new website, the recruitment of a training coordinator and an increase in overseas activity, particularly in Kenya, Uganda and Benin.

We will continue to develop and review a suitable structure to support these activities, and we also plan to strengthen our Board with the recruitment of 1 or 2 new Trustees.

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 2018 was 11 (2017: 11). 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 and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in Note 9 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, salaries are reviewed from time to time, normally after taking advice from an external HR specialist. The charity also meets its legal obligations in regards the Government initiative on stakeholder pensions. Both employees have signed up for the scheme.

ICA:UK

Trustees' annual report
for the year ended 30th June 2018

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 2018

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:

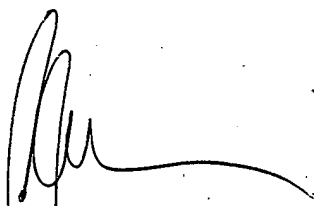
- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, 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 1/2/2019 and signed on their behalf by



Nick Drew
Chair

for ICA:UK
SA Willmott
01.02.19

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

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th June 2018 which are set out on pages 10 to 22.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Christy Lau FCCA CTA DChA
Slade & Cooper Ltd.
Chartered Certified Accountants
Green Fish Resource Centre
46-50 Oldham Street
Manchester
M4 1LE

Date

7th March 2019

ICA:UK
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 30 June 2018

	Note	Unrestricted funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
Income from:					
Donations and legacies	3	5,230	-	5,230	4,032
Charitable activities	4	89,467	-	89,467	80,347
Total income		94,697	-	94,697	84,379
Expenditure on:					
Charitable activities	5	91,162	-	91,162	78,037
Total expenditure		91,162	-	91,162	78,037
Net income/(expenditure) for the year	7	3,535	-	3,535	6,342
Net movement in funds for the year		3,535	-	3,535	6,342
Reconciliation of funds					
Total funds brought forward		48,415	-	48,415	42,073
Total funds carried forward		51,950	-	51,950	48,415

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 2018

	Note	2018	2017
		£	£
Current assets			
Stock		451	135
Debtors	11	11,944	14,823
Cash at bank and in hand		49,572	42,746
Total current assets		61,967	57,704
Liabilities			
Creditors: amounts falling due in less than one year	13	(10,017)	(9,289)
Net current assets		51,950	48,415
Total assets less current liabilities		51,950	48,415
Net assets		51,950	48,415
The funds of the charity:			
Unrestricted income funds	14	51,950	48,415
Total charity funds		51,950	48,415

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:

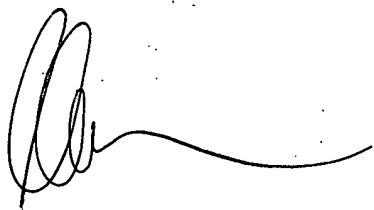
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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 13 to 22 form part of these accounts.

Approved by the trustees on 01/02/19 and signed on their behalf by:

Nick Drew (Chair)



SA Miller
01.02.19

ICA:UK
Statement of Cash Flows
for the year ending 30 June 2018

	Note	2018 £	2017 £
Cash provided by/(used in) operating activities			
Net income/(expenditure) for the year		3,535	6,342
Adjustments for:			
Decrease/(increase) in stock		(316)	725
Decrease/(increase) in debtors		2,879	5,212
Increase/(decrease) in creditors		728	(7,697)
		<hr/>	<hr/>
Net cash provided by/(used in) operating		6,826	4,582
		<hr/>	<hr/>
Increase/(decrease) in cash and cash equivalents in the year		6,826	4,582
Cash and cash equivalents at the beginning of the year		42,746	38,164
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year		49,572	42,746
		<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 30 June 2018

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 2018 (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 2018 (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 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 2018 (continued)

i 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.

j 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.

k 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.

l 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.

m 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 2018 (continued)

n 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 8. There were £nil outstanding contributions at the year end (2017: £115).

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 2018 £	Total 2017 £
Donations	5,230	-	5,230	4,032
Total	5,230	-	5,230	4,032
<i>Total by fund 30 June 2017</i>	<i>4,032</i>	<i>-</i>	<i>4,032</i>	

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2018 £	Total 2017 £
Fees and other income				
Fees	77,517	-	77,517	71,286
Membership subscriptions	164	-	164	191
Sales of goods & services	11,786	-	11,786	8,870
Total	89,467	-	89,467	80,347
<i>Total by fund 30 June 2017</i>	<i>80,347</i>	<i>-</i>	<i>80,347</i>	

Notes to the accounts for the year ended 30 June 2018 (continued)

5 Analysis of expenditure on charitable activities

	Total 2018 £	Total 2017 £
Staff costs	27,468	28,543
Associate fees	19,123	10,120
Travel & subsistence	6,039	4,410
Venues & catering	14,242	11,079
Grants awarded	3,136	4,001
Cost of goods & services sold	6,058	5,870
IT support	2,495	857
Premises costs	3,979	4,261
Insurance	600	580
Print, post & stationery	700	927
Communications	504	531
Subscriptions	450	637
Advertising & promotion	305	306
Bad debts	505	927
Bank charges	1,637	1,947
Governance costs (see note 6)	3,921	3,041
	<hr/>	<hr/>
	91,162	78,037
	<hr/>	<hr/>
	2018 £	2017 £
Restricted expenditure	-	-
Unrestricted expenditure	91,162	78,037
	<hr/>	<hr/>
	91,162	78,037
	<hr/>	<hr/>

6 Analysis of governance costs

	2018 £	2017 £
Accountancy & independent examination (net)	1,912	2,024
Accountancy & independent examination (VAT)	383	405
Board meeting expenses	1,626	612
	<hr/>	<hr/>
	3,921	3,041
	<hr/>	<hr/>

Notes to the accounts for the year ended 30 June 2018 (continued)

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2018 £	2017 £
Independent examiner's fee		
Independent examination	240	240
Accountancy and other services	1,672	1,784

8 Staff costs

Staff costs during the year were as follows:

	2018 £	2017 £
Wages and salaries	27,276	28,284
Social security costs	-	-
Pension costs	192	259
	<u>27,468</u>	<u>28,543</u>

In both 2016/17 and 2017/18, 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 (2017: Nil).

The average number of staff employed during the period was 2 (2017: 2).

The average full time equivalent number of staff employed during the period was 1 (2017: 1).

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 £27,468 (2017: £28,543).

9 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 (2017: Nil).

Three (2017: five) trustees received travel and subsistence expenses during the year of £565 (2017: £359).

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 (2017: nil).

Notes to the accounts for the year ended 30 June 2018 (continued)

9 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.

10 Grants awarded

Recipient	Fund	2018 £	2017 £
Tujiendeleze Youth Trust Fund	TYTF	2,411	1,105
IAF	General	725	797
Institute of Cultural Affairs Uganda	VV	-	2,100
		<hr/>	<hr/>
		3,136	4,002
		<hr/>	<hr/>

11 Debtors

	2018 £	2017 £
Fees receivable	9,935	13,464
Prepayments and accrued income	2,009	1,359
	<hr/>	<hr/>
	11,944	14,823
	<hr/>	<hr/>

12 Cash at bank and in hand

	2018 £	2017 £
Short term deposits	34	34
Cash at bank and in hand	49,538	42,712
	<hr/>	<hr/>
	49,572	42,746
	<hr/>	<hr/>

Notes to the accounts for the year ended 30 June 2018 (continued)

13 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	340	90
Other creditors and accruals	5,608	2,105
Fees in advance	3,905	6,914
Taxation and social security costs	164	180
	<u>10,017</u>	<u>9,289</u>

14 Analysis of movement in unrestricted funds

	Balance at 1 July 2017 £	Income £	Expenditure £	Transfers £	As at 30 June 2018 £
General fund	45,903	89,807	(88,727)	-	46,983
Village Volunteers (VV)	1,423	3,050	-	-	4,473
TYTF	1,036	1,840	(2,435)	-	441
Globalgiving appeal (GG)	53	-	-	-	53
	<u>48,415</u>	<u>94,697</u>	<u>(91,162)</u>	<u>-</u>	<u>51,950</u>

Previous reporting period	Balance at 1 July 2016 £	Income £	Expenditure £	Transfers £	Balance 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>

ICA:UK

Notes to the accounts for the year ended 30 June 2018 (continued)

14 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 usually 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). However, currently activity related to this fund has paused.

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.

15 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Net current assets/(liabilities)	46,983	4,967	-	51,950
Total	46,983	4,967	-	51,950