ICA:UK

England & Wales · Charity number 1090745

Details

Other names	VILLAGE VOLUNTEERS
Status	Registered
Legal form	Charitable company
Company number	03970365
Registered	2002-02-21
Register	View on the Charity Commission register

Contact

Address	2nd Floor College House 17 King Edwards Road Ruislip London
Phone	000000000
Email	trustees@ica-uk.org.uk
Website	www.ica-uk.org.uk

Activities

Objects: A) 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; ANDB) THE RELIEF OF NEED , HARDSHIP AND DISTRESS IN ANY PART OF THE WORLD; ANDC)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

Activities: Our mission is to enable people to bring about change in pursuit of a just and sustainable world for all.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** THE UK AND IN ANY PART OF THE WORLD
- Ivory Coast
- Kenya
- Zambia
- Zimbabwe
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£11,384	£5,137	-	-
2024-06-30	£51,669	£48,826	-	-
2023-06-30	£81,588	£107,653	-	-
2022-06-30	£117,970	£130,194	-	-
2021-06-30	£166,626	£177,291	-	-

Trustees

Name	Role	Appointed
Andrew Mark Daw		2020-05-01
Barbara Jane Ridhiwani		2017-02-11
Belinda Kaur Sidhu		2022-11-10
Haiying Liu		2022-11-10

Accounts

Company number: 3970365

Charity number: 1090745

ICA:UK

Report and financial statements

For the year ended 30th June 2024

ICA:UK

Reference and administrative information

for the year ended 30th June 2024

Company number 3970365

Charity number 1090745

Registered office and operational address

41 Old Birley Street, Manchester, M15 5RF	(to 3 Oct 2023)
2nd Floor, College House, 17, King Edwards Road Ruislip London HA4 7AE	(from 3 Oct 2023)

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:

Key management personnel

Clare Vermes	Administrator	(left 30 September 2023)
Alice Blackwell	ToP Training Coordinator	(left 30 September 2023)

Bankers Unity Trust Bank

Nine Brindley Place, Birmingham, B1 2HB

Independent Examiner Christy Lau FCCA CTA DChA, Slade & Cooper Limited

Beehive Mill, Jersey Street, Ancoats Manchester, M4 6JG

ICA:UK

Trustees' annual report

for the year ended 30th June 2024

The trustees present their report and the unaudited financial statements for the year ended 30th June 2024. 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 2024

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

The core activity of the organisation, and its main source of income, remained training and consultancy work with public, private and voluntary sector clients and individuals, focussing primarily on facilitation skills and methods for improving participation in decision-making and planning. The Technology of Participation (ToP) training programme was at the heart of this work working in collaboration with our team of Associates. Our international work continued with partners in Kenya at a limited financial scale, but Trustees were pleased to see accumulated Village Volunteers donations used for two small but valuable grants for volunteer training given to 'Support for Community Response' and the 'Kenya Kombuni Water Group'. In readiness for further fundraising an 'Impact Assessment' survey was completed in early 2024, by contacting six African partner organisations who have received support from ICA:UK since 2014. The results of the review are summarised in a report now available on our website.

The major achievement of 2023-24 was the design, in co-operation with our ToP trainers, and implementation of a new way of working that would allow ICA:UK to continue its work in the face of a financial crisis that required major action. Trustees were very grateful to the two remaining staff for all their efforts in responsibly finishing off existing training course commitments and in completely closing down the Manchester office by the end of September 2023.

Beneficiaries of our services

Over this financial year ICA:UK has benefitted three different groups:

a) In the 3 months before our organisational change at the end of September 2023, we ran two online public Group Facilitation Methods (GFM) courses with a total of 18 participants and one face-to face public GFM course in London with 16 participants. We have, in recent years, received consistently high scores in feedback on our courses, 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. Following the ICA:UK restructuring at end of September 2023, Lead trainers licenced by ICA:UK marketed and ran a further 6 public courses in 2023-24, (1 online and 5 face-to-face), in Manchester, Birmingham and London. There were a total of 51 participants on these 6 UK-based public courses.

ICA:UK also provided in-house facilitation training for 11 organisations during 2023-24, including universities, public sector agencies and private sector companies.

b) ICA:UK has a programme of supporting its network of Associates (Lead Trainers and Trainee Trainers). In 2023-24 the focus of all parties was on developing and practising our new way of working together and ICA:UK was pleased to support a ToP training event for trainers held in Manchester in January 2025.

c) Our partnership working with African partner organisations was limited in 2023/24 but through our 'Village Volunteers' donation scheme we were able to award small grants to two Kenyan community organisations in September 2023, enabling them to hold training events on facilitation skills and climate change education. Experienced ICA:UK volunteers have since requested and reviewed reports and photos from the community organisations and added case-studies to our website. We also renewed our relationship with and financial support for the Tujiendeleze Youth Trust Fund in Kenya. ICA:UK volunteers are planning new fund-raising initiatives, with the support of Trustees, so that our support for African partners can grow.

Financial review

Trustees are pleased to report that the actions taken to address the financial crisis that arose in spring 2023 seem to have succeeded in that the organisation, while now much smaller, has survived and stabilised financially. Efforts by all over the summer of 2023 meant there were sufficient cash reserves in autumn 2023 to pay redundancy to our remaining staff and close down the office in a responsible way, so that we parted from our staff and long-time landlord (a co-operative called 'Work for Change') on good terms. As planned, public ToP courses continue to be made available to interested individuals through ICA:UK's website, and organisational clients are still able to use the website to find an expert facilitator / trainer. Our international work also continues at a small scale and we have been able to maintain links to the broad network of ICA organisations across the world.

As was hoped the flow of 'Royalty' income from Lead Trainers / Associates for running ToP courses for the public and also for In-house clients has been sufficient to sustain the website which trustees and associates jointly determined was key to continuing to promote the 'Technology of Participation' methods. However our organisation is now dependent on on-going voluntary input from Trainers, Trustees and others to keep itself going, and that in itself will require effort and co-ordination to sustain. We have a small but growing number of Trainee ToP Trainers and that is a good sign for the future.

ICA:UK

Trustees' annual report

for the year ended 30th June 2024

Our financial results for the whole of 2023-24 reflect a year of two parts, before and after the restructuring, with total income for the year of £52k and Expenditure of £49k so that overall, after one off redundancy costs, there was a small surplus taking our reserves up to £10k at end of June 2024 from £7k at the end of June 2023. We had £8.4k cash at the end of June 2024, and cash has continued to grow quietly.

Since the organisational restructuring our income, although small in scale, has comfortably exceeded ongoing costs and we anticipate a small surplus in 2024-25 with income running at perhaps £10k per annum and reserves at end of June 2025 looking likely to reach £14k. Cash in the bank is in good shape for the small organisation we have become, but unfortunately we do not have sufficient cash on hand as yet to make a significant investment or effort at re-expansion.

Reserves policy

The Trustees have in recent years regarded the equivalent of 4 months of operational expenses as a reasonable level of Reserves. After the organisation downsized in autumn 2023, significantly reducing overhead costs, the new reasonable level of reserves is much smaller, perhaps £3,000 to £4,000. The level of reserves needed will be reviewed in 2024-2025 to reflect the new situation.

Plans for the future

Currently the ICA:UK website is effectively our gateway for people finding out about participatory methods or looking for expert facilitators and facilitation skills trainers. There is a list of courses coming up in the next six months with the contact links to the trainers running the courses. When enquiries are received from organisations for In-house facilitation skills courses and/ or facilitation support they are put in touch with one of our licensed Lead Trainers / Facilitators. Our website also has a link to a colleague who supplies 'Sticky Walls', the key tool of the skilled facilitator.

ICA:UK will continue to assess how our objectives are being met and will develop our structure and processes to support recent and any future changes in the organisational model. Trustees will continue to involve our Associates / Trainers in delivering our work and influencing the direction of the organisation. We hope to grow our fundraising for work with African partner organisations.

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 15th February 2001, and registration as a charity was completed on 21st February 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 30 June 2024 was 20 (2023: 22). The trustees are also members of the charity. The trustees have no beneficial interest in the charity.

The normal 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. Existing Trustees are able to co-opt new Trustees on a temporary basis but names of prospective trustees must be then put forward to the Annual General Meeting where the members present vote on whether they should be confirmed as Trustees or not. All Trustees give their time voluntarily and receive no remuneration / 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. ICAI: The Institute of Cultural Affairs International
2. NCVO: The National Council for Voluntary Organisations

ICA:UK also works with / links with the following:

IAF: the International Association of Facilitators

Remuneration policy for key management personnel

From 1 October 2023 ICA:UK no longer had any paid staff. Redundancy Pay was paid in accordance with employment contracts and statutory requirements for those staff still employed at the date of the organisational change.

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. The changes in organisational arrangements during the year has significantly reduced the risks facing the charity, although of course they have also limited its capacity.

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 24 March 2025 and signed on their behalf by

Barbara Ridhiwani

Treasurer

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 2024 which are set out on pages 9 to 26.

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
Beehive Mill
Jersey Street
Ancoats
Manchester
M4 6JG

25th March 2025

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 30 June 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	*Total funds 2023 £*
Income from:					
Donations and legacies	3	2,354	-	2,354	*2,044*
Charitable activities	4	49,315	-	49,315	*79,544*
Total income		**51,669**	**-**	**51,669**	***81,588***
Expenditure on:					
Charitable activities	5	48,826	-	48,826	*107,653*
Total expenditure		**48,826**	**-**	**48,826**	***107,653***
Net income/(expenditure) for the year	7	**2,843**	**-**	**2,843**	***(26,065)***
Transfer between funds		-	-	-	-
Net movement in funds for the year		**2,843**	**-**	**2,843**	***(26,065)***
Reconciliation of funds					
Total funds brought forward		7,166	-	7,166	*33,231*
Total funds carried forward		**10,009**	**-**	**10,009**	***7,166***

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

A full comparative SOFA is available on the last page of the financial statements.

ICA:UK
Company number 3970365

Balance sheet as at 30 June 2024

	Note	2024		*2023*	
		£	£	*£*	*£*
Current assets					
Stock		-		*480*	
Debtors	12	4,441		*3,996*	
Cash at bank and in hand		8,472		*21,507*	
Total current assets		**12,913**		***25,983***	
Liabilities					
Creditors: amounts falling due in less than one year	14	(2,904)		*(18,817)*	
Net current assets			**10,009**		***7,166***
Total assets less current liabilities			10,009		*7,166*
Net assets			**10,009**		***7,166***
The funds of the charity:					
Unrestricted income funds	15		10,009		*7,166*
Total charity funds			**10,009**		***7,166***

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 26 form part of these accounts.

Approved by the trustees on 24/03/2025 and signed on their behalf by:

Andy Daw (Interim Co-Chair)

Barbara Ridhiwani (Treasurer)

ICA:UK

Statement of Cash Flows
for the year ending 30 June 2024

	Note	2024 £	*2023* *£*
Cash provided by/(used in) operating activities			
Net income/(expenditure) for the year		2,843	*(26,065)*
Adjustments for:			
Decrease/(increase) in stock		480	*445*
Decrease/(increase) in debtors		(445)	*19,930*
Increase/(decrease) in creditors		(15,913)	*(5,729)*
Net cash provided by/(used in) operating		(13,035)	*(11,419)*
Increase/(decrease) in cash and cash equivalents in the year		(13,035)	*(11,419)*
Cash and cash equivalents at the beginning of the year		21,507	*32,926*
Cash and cash equivalents at the end of the year		**8,472**	***21,507***

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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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.

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 a 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.

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.

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.

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 (2023: £169).

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

	Total 2024 £	*Total 2023 £*
Donations	2,354	*2,044*
Total	2,354	*2,044*

All donations and legacies income is unrestricted.

4 Income from charitable activities

Current reporting period	Unrestricted	Restricted	Total 2024
	£	£	£
Fees and other income			
Fees	47,277	-	47,277
Membership subscriptions	85	-	85
Sales of goods & services	1,953	-	1,953
Total	49,315	-	49,315

Previous reporting period	*Unrestricted*	*Restricted*	*Total 2023*
	£	*£*	*£*
Fees and other income			
Fees	*69,872*	*-*	*69,872*
Membership subscriptions	*20*	*-*	*20*
Sales of goods & services	*9,652*	*-*	*9,652*
Subtotal	*79,544*	*-*	*79,544*
Total	*79,544*	*-*	*79,544*

5 Analysis of expenditure on charitable activities

	Total 2024 £	*Total 2023 £*
Staff costs	16,637	*44,397*
Associate fees	16,941	*31,435*
Travel, subsistence & staff expenses	550	*4,795*
Venues & catering	2,423	*2,197*
Grants awarded	5,160	*4,500*
Cost of goods & services sold	480	*4,924*
IT support	792	*988*
Premises costs	1,373	*4,955*
Insurance	700	*763*
Print, post & stationery	20	*29*
Communications	125	*708*
Subscriptions	700	*3,015*
Bad debts	525	-
Bank charges	785	*1,490*
Governance costs (see note 6)	1,615	*3,457*
	48,826	107,653

	2024 £	*2023 £*
Restricted expenditure	-	-
Unrestricted expenditure	48,826	*107,653*
	48,826	*107,653*

6 Analysis of governance costs

	2024 £	*2023 £*
Accountancy & independent examination (net)	850	*2,096*
Accountancy & independent examination (VAT)	170	*419*
Board meeting expenses and AGM	342	*942*
Other legal and professional	253	-
	1,615	*3,457*

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024 £	*2023 £*
Independent examiner's fee		
Independent examination	260	*260*
Accountancy and other services	590	*1,836*

8 Staff costs

Staff costs during the year were as follows:

	2024 £	*2023 £*
Wages and salaries (incl. redundancy and termination costs)	16,501	*43,637*
Social security costs	-	-
Pension costs	136	*760*
	16,637	*44,397*

In both 2022/23 and 2023/24 the charity claimed the Employers allowance against the employer's Class 1 NICs, which covered full liability to HMRC.

No employees had employee benefits in excess of £60,000 (2023: Nil).

All remaining staff were made redundant on 30 September 2023. The average number of staff employed during July to September 2023 was 2 (2023:3). The average full-time equivalent number of staff employed during July to September 2023 was 1.2 (2023: 1.59).

The key management personnel up to 30 September 2023 included the Trustees, the Administrator and the ToP Training Co-ordinator. The staff position of Director was vacant from late June 2023 and those responsibilities were covered by Trustees.
From October 2023 the key management personnel were only the Trustees. The total employee benefits of the key management personnel of the charity were £16,637 (2023: £44,397).

9 Trustee remuneration and expenses, and related party transactions

In December 2020 Derek McAuley, a long-time member and the spouse of one of our long time Lead Trainers / Associates, became a Trustee, bringing significant skills and experience to our small group of Trustees. During 2023-24 his spouse, Martin Gilbraith, received £1,779 in Associate Fees out of a total of £21,346. In 2022-23 Martin's equivalent remuneration was £0 out of £31,435 Associate Fee expenditure. In 2021-22 Martin's equivalent remuneration was £1,525 out of the year's total of £62,870 Associate Fee expenditure. In regards contracts with the charity, Martin's company Martin Gilbraith Associates Ltd. paid a total of £1,807 Royalties to ICA:UK under arrangements where licensed lead trainers can deliver ICA courses or use ICA curriculum if a required contribution is made to ICA:UK (2023: £1,951). Martin is also a significant volunteer for the charity and since October 2023 has led on managing our website content. To avoid any conflict of interest, allocation to suitable lead trainers of any work opportunities that arrive via the charity's website is managed through an open process by a different ICA:UK licensed lead trainer / associate. Derek will retire as a Trustee at the AGM on 6 March 2025. Trustees are very grateful to both Martin and Derek for their roles in keeping ICA:UK going.

During the year 2023-24 no other trustees or persons related to them received any remuneration, other than expenses. Board meetings were only held online in 2023-24, but two trustees made trips to Manchester to assist with staff support and office records clearance, for which trustee expenses were £342 (2023: AGM expenses for 3 trustees £359).

Aggregate donations from related parties were £500 (2023: two trustees each made a specific donation of £100 to be passed across to ICA International as part of ICA:UK's annual subscription.).

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

10 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.

11 Grants awarded

Recipient	Fund	2024 £	*2023* *£*
Tujiendeleze Youth Trust Fund	TYTF	1,300	*2,000*
Support for Community Response	VV	1,980	-
Kenya Kombuni Water	VV	1,880	-
Inst of Cultural Affairs (Kenya)	VV	-	*2,500*
		5,160	*4,500*

12 Debtors

	2024 £	*2023* *£*
Fees receivable	3,565	*2,209*
Prepayments and accrued income	876	*1,787*
	4,441	*3,996*

13 Cash at bank and in hand

	2024 £	*2023* *£*
Short term deposits	34	*34*
Cash at bank and in hand	8,438	*21,473*
	8,472	*21,507*

14 Creditors: amounts falling due within one year

	2024 £	*2023* *£*
Other creditors and accruals	2,904	*9,348*
Fees in advance	-	*9,469*
	2,904	*18,817*

15 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 July 2023 £	Income £	Expenditure £	Transfers £	Balance at 30 June 2024 £
General fund	2,230	49,989	(43,666)	-	8,553
Village Volunteers (VV)	3,961	540	(3,860)	53	694
TYTF	922	1,140	(1,300)	-	762
Globalgiving appeal (GG)	53	-	-	(53)	-
	7,166	51,669	(48,826)	-	10,009

Previous reporting period	*Balance at 1 July 2022* *£*	*Income* *£*	*Expenditure* *£*	*Transfers* *£*	*Balance at 30 June 2023* *£*
General fund	*25,520*	*79,863*	*(103,153)*	*-*	*2,230*
Village Volunteers (VV)	*5,876*	*585*	*(2,500)*	*-*	*3,961*
TYTF	*1,782*	*1,140*	*(2,000)*	*-*	*922*
Globalgiving appeal (GG)	*53*	*-*	*-*	*-*	*53*
	33,231	*81,588*	*(107,653)*	*-*	*7,166*

15 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, and then seeks feedback about the outcome and activities completed. One grant of approximately £2,000 has been typically awarded each year, although there was a pause during the pandemic, and catch up afterwards, beginning with a grant to ICA: Kenya in autumn 2022, and allowing 2 grants in autumn 2023 for 'Support for Community Response' in Kenya and 'Kombuni Water Development Self Help Group' in Kenya.
The Tujiendeleze Youth Trust Fund (TYTF)	ICA:UK receives some regular donations from individuals intended for Tujiendeleze Youth Organisation, formerly Tujiendeleze Youth Trust Fund. It is a Community Based Organisation (CBO) now registered with the Ministry of Labour and Social Protection in Kenya. The purpose of the organisation is to support bright and capable young people, who are active in Community Development but in need of financial assistance, to pursue their dreams in Education, with a focus on Community Development and Vocational training. A former ICA:UK trustee based in Kenya has been liaising with TYO on our behalf and we are confident of the value of the organisation's activities.
Globalgiving appeal (GG)	This fund came from appeals launched on GlobalGiving Website by ICA:UK on behalf of partners, attracting individual donations for projects (e.g. HIV/AIDS in Kenya, Computer literacy in Benin, Village Savings and Loans Associations in Uganda). The last appeal attracted little interest and in February 2024 Trustees agreed to consolidate the remaining small balance into the Village Volunteers Sponsorship Scheme.

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. We are looking into how we may be able to expand the amount of donations income.

16 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Net current assets/(liabilities)	8,553	1,456	-	10,009
Total	8,553	1,456	-	10,009

Previous reporting period	*General fund £*	*Designated funds £*	*Restricted funds £*	*Total £*
Net current assets/(liabilities)	*2,230*	*4,936*	-	*7,166*
Total	*2,230*	*4,936*	-	*7,166*

17 *Prior year Statement of Financial Activities*

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	*Total funds 2022 £*
Income from:					
Donations and legacies	3	2,044	-	2,044	*2,079*
Charitable activities	4	79,544	-	79,544	*115,891*
Total income		**81,588**	**-**	**81,588**	***117,970***
Expenditure on:					
Charitable activities	5	107,653	-	107,653	*130,194*
Total expenditure		**107,653**	**-**	**107,653**	***130,194***
Net income/(expenditure) for the year	7	**(26,065)**	**-**	**(26,065)**	***(12,224)***
Transfer between funds		-	-	-	-
Net movement in funds for the year		**(26,065)**	**-**	**(26,065)**	***(12,224)***
Reconciliation of funds					
Total funds brought forward		33,231	-	33,231	*45,455*
Total funds carried forward		**7,166**	**-**	**7,166**	***33,231***

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

Accounts

Company number: 3970365

Charity number: 1090745

ICA:UK

Report and financial statements

For the year ended 30th June 2023

ICA:UK

Reference and administrative information

for the year ended 30th June 2023

Company number 3970365

Charity number 1090745

Registered office and operational address

41 Old Birley Street, Manchester, M15 5RF (to 3 Oct 2023)

Registered office

2nd Floor, College House, 17, King Edwards Road Ruislip London HA4 7AE (from 3 October 2023)

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:

Barry Winchester	Chair (stood down as Chair of Trustees 21 Feb 2022, resigned as Trustee 3 Aug 2022)
Andy Daw	Interim Chair 8 Aug 2022 to 5 June '23, and Interim Co-Chair from 10 Sept '23
Barbara Ridhiwani	Treasurer, also Interim Co-Chair 5 June 2023 to 10 Sept 2023
Derek McAuley	Secretary from 19 September 2023
Haiying Liu (aka Kate)	Appointed 10 Nov 2022, Interim Co-Chair from 5 June 2023
Olugbenga Folayan	Appointed 10 Nov 2022
Belinda Kaur Sidhu	Appointed 10 Nov 2022
Andrew McLaughlin	Appointed 10 Nov 2022, resigned 23 Nov 2023
Joyce Matthews	Appointed 10 Nov 2022, resigned 10 January 2023

Key management personnel	Maria Franchi	Director	(resigned 23 June 2023)
	Clare Vermes	Administrator	(left 30 September 2023)
	Alice Blackwell	ToP Training Coordinator	(left 30 September 2023)

Bankers Unity Trust Bank

Nine Brindleyplace, Birmingham, B1 2HB

Independent Examiner Christy Lau FCCA CTA DChA, Slade & Cooper Limited

Beehive Mill, Jersey Street, Ancoats Manchester, M4 6JG

ICA:UK

Trustees' annual report

for the year ended 30th June 2023

The trustees present their report and the unaudited financial statements for the year ended 30th June 2023. 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 2023

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

The core activity of the organisation, and its main source of income, remained training and consultancy work with public, private and voluntary sector clients and individuals, focussing primarily on facilitation skills and methods for improving participation in decision-making and planning. The Technology of Participation (ToP) training programme was at the heart of this work but we also ran some new courses designed by some of our Trainers for facilitating Online and Hybrid (combined online and face to face) events. During the financial year we also ran Online GFM public courses, as well as other online public courses. Our international work continued at a very limited scale with partners in Kenya.

Beneficiaries of our services

Over this financial year ICA:UK has benefitted 3 different groups of people:

a) We ran 11 public courses and trained 99 people in facilitation skills (145 in 2021-22). A further 135 participants received facilitation training through 'in-house' contracts run with organisations for their own staff (121 in 2021-22). We receive consistently high levels of feedback, with participants stating how they have benefitted from the training with increased facilitation skills, gained greater confidence in working with others, and learned practical techniques to help them solve issues they face in their work.

b) We were also able to reach people through the short, free or low-cost sessions we offered online on, with a total of 189 attendances at 7 sessions (51 attendances in 2021-22).

c) ICA:UK has an ongoing programme of developing its network of Lead Trainer Associates (approx. 11 people) who benefit from income-generating opportunities, from opportunities for professional development, from being part of a community of practice and being able to learn and share with each other. This in turn enables them to spread good practice in facilitation and participation to their own clients, and to support a small number of Trainee ToP trainers to learn how to train the methods.

D) Our partnership working with African partner organisations has been very limited following the ending of the recent DFID/FCDO grant in 2021. We were pleased to support ICA:Kenya with £2500 to run an African ICAs conference in October 2022 in Nairobi focussing on climate change. We re-engaged with the Tujiendeleze Youth Trust Fund post-pandemic and sent them £2000 of accumulated donations in June 2023. We also awarded £2000 each to two Kenyan community organisations in September 2023 from our 'Village Volunteers' fund, allowing them to run training events linking community development and climate change.

Financial review

Our financial year July 2022 to June 2023 was a very difficult one, and sadly led to Trustees deciding to materially downsize the organisation and close its office in Manchester in order to be able to sustain the core business of making sure beneficiaries continue to have access to learning 'Technology of Participation' methods.

For many years the organisation had held healthy cash and reserves of around £50k but the triple shocks of i) the pandemic, stopping all our face-to-face training from March 2020, and ii) the ending in June 2021 of our last DFID / FCDO grant, with no hope of a replacement due to government budget cuts, and iii) the cost-of-living crisis leading to businesses postponing spend on training, have had an enduring impact on our organisation. Although our lead trainers were able to put together a great new online facilitation curriculum which had plenty of customers from autumn 2020, it turned out that the transition back towards 'normality' in the Training world was even more tricky because it was impossible to know how many people would continue to want online training courses and how many would want face to face training, and when. For a small organisation this was problematic.

Trustees looked at our situation over several years as well as at our cash situation when making decisions in June 2023. We made a small surplus of £6.8k in 2019-20, but then a £10.7k deficit in 2020-21, and a further £12.2k deficit in 2021-22. This was in spite of receiving unrestricted funds support for small charities from Manchester City Council of £10k in 2019-20 and £6.1k in 2020-21, and in spite of taking actions in 2022 to reduce our cost of training. Our reserves at end June 2022 were down to £33k.

The online training programme for the remainder of 2022 went quite well, but the second half of the 2022/23 financial year turned out differently.

Our organisation made arrangements for a largely face to face public training programme from January 2023 onwards but almost immediately ran into course recruitment problems. The sudden winter economic shock made organisations and individuals more cautious about committing funds for training. The flow of 'in-house' training and facilitation income was also disrupted and it was becoming clear in May that our cash balance was dropping to a point where trustees would have to take action to avoid being unable to meet commitments.

We were also unlucky that spring 2023 had also seen some significant staff illness within our small team, and our Director Maria's decision to resign in mid-May was a further signal to Trustees that they had to carefully re-look at organisational sustainability. Trustees could see it would be very difficult to make the organisation self-sustaining in its current form without a Director, and yet we did not have the cash on hand to enter into a recruitment process for a new Director. Trustees met in early June to discuss the way forward, and then, having told the Staff they were 'At Risk of Redundancy' we consulted with the Staff and with our network of Associates / ToP Lead Trainers. By end of June Trustees wrote to staff to confirm that, sadly, they would be made redundant at the end of September and the Manchester office would close.

Although we did not know precisely at that time, we ended the 2022-23 financial year with a further loss of £26,065, leaving our reserves at end of June 2023 at only £7,166. We were of course aware that our cash was down to £21.5k at end of June, and had dipped below £20k twice earlier in the month which was a significant warning sign.

We made plans to still run scheduled courses in July and September 2023, as we were confident they would run at a surplus, and took the summer to properly dispose of all the furniture, books, paper records and equipment in the office accumulated over nearly 20 years, and also to redesign / simplify our website to match our new organisational shape. One of our Trustees stood forward to line manage the staff over the summer and we are grateful to all of the team for their hard work in making this change happen relatively smoothly. Various other Trustees and Associates also helped with closing down the office and with putting in place arrangements for how public courses would continue during the October to December 2023 transition and throughout the 2024 calendar year. Trustees and Associates agreed to review progress from spring 2024.

The July and September 2023 courses were financially successful, fortunately and so, having downsized from the end of September our organisation has found a new point of financial stability for the time being, with a much smaller set of financial risks but also, perhaps a smaller impact although it is early days in our new arrangements and that is yet to be determined. Public courses are still advertised through our website, and participants are still giving feedback about how good they are. Organisations looking for In-house training courses (for their own people in their own venue) and / or Facilitation are still finding what they need, linking through to expert facilitator / trainers through our website, but the majority of the financial turnover for this work no longer flows through the ICA:UK charity accounts.

Reserves policy

In recent years the Trustees regarded the equivalent of 4 months of operational expenses (around £20,000) as a reasonable level of Reserves, in normal circumstances up to summer 2023. After the organisation downsized in autumn 2023, significantly reducing overhead costs, the new reasonable level of reserves is much smaller, perhaps £3,000 to £4,000. At present we have more than is needed. In due course, once the 2023-24 Annual Report and Accounts (i.e. for the Transition Year) have been produced the reserves requirement will drop again, unless by then there is a further change and an expansion of some sort underway.

Plans for the future

During the early part of the 2022-23 year the Implementation Plan built from our 3 year Strategic Plan developed in summer 2021 was progressed. However, when it became clear in late spring 2023 that the current way of working was not sustainable, the Trustees, in consultation with Associates, took action to change the financial and organisational arrangements underpinning the programmes. The transition took place from July to December 2023. From January 2024 a programme of public TOP training courses has been arranged by some of independent Lead ToP Trainers (Associates), supported by the ICA:UK charity which receives a percentage in relation to the use of the 'Technology of Participation' methods and for continuing to run the ICA:UK website which is effectively a gateway for people finding out about participatory methods or looking for expert facilitators and facilitation skills trainers.

We also intend to continue to fundraise (on a small scale) to support partners in Africa, and a small group of knowledgeable volunteers is looking into how we may expand our fundraising.

We will continue to develop our structure and processes to support these changes in the organisational model. Trustees will continue to involve our Associates / Lead Trainers in delivering our work and influencing the direction of the organisation. We may continue to face financial and organisational challenges in 2023-24 and later years. We are grateful that the new Trustees appointed in November 2022 were inducted before our financial issues hit hard and they were able to pro-actively contribute to the major change process soon afterwards.

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 15th February 2001, and registration as a charity was completed on 21st February 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 it 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 30 June 2023 was 22 (2022: 22). The trustees are also members of the charity. The trustees have no beneficial interest in the charity.

The normal 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. Existing Trustees are able to co-opt new Trustees on a temporary basis but names of prospective trustees must be then put forward to the Annual General Meeting where the members present vote on whether they should be confirmed as Trustees or not. All Trustees give their time voluntarily and receive no remuneration / 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. ICAI: The Institute of Cultural Affairs International
2. NCVO: The National Council for Voluntary Organisations

ICA:UK Lead Trainers also regularly work with / link with the following:

1. IAF: the International Association of Facilitators

ICA:UK has recently resigned from the following:

1. Work for Change Co-operative: following the departure from our office (in their building) in Hulme, Manchester at the end of September 2023
2. Bond: The British Overseas NGOs in Development at end of Dec 2023; due to the reduced size of our international programme

Remuneration policy for key management personnel

It has been in recent years the intention of the ICA:UK Trustees to establish salaries on a recognised payscale when resources allowed. In line with this commitment, salaries for our 3 part-time roles were reviewed from time to time and raised by 8% from January 2023 when inflation was having a major impact on all those with low income. The charity continued to meet its legal obligations in regards the Government initiative on stakeholder pensions, and all three employees were signed up for the scheme. However, from 1 October 2023 ICA:UK sadly no longer has staff. Reserves were sufficient at that point for statutory redundancy pay to be paid to the remaining two part-time employees, in accordance with their contracts.

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.

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 14th March 2024 and signed on their behalf by

Barbara Ridhiwani

Treasurer

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 2023 which are set out on pages 10 to 26.

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
Beehive Mill
Jersey Street
Ancoats Manchester
M4 6JG

DATE 26/03/2024

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 30 June 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	*Total funds 2022 £*
Income from:					
Donations and legacies	3	2,044	-	2,044	*2,079*
Charitable activities	4	79,544	-	79,544	*115,891*
Total income		**81,588**	**-**	**81,588**	***117,970***
Expenditure on:					
Charitable activities	5	107,653	-	107,653	*130,194*
Total expenditure		**107,653**	**-**	**107,653**	***130,194***
Net income / (expenditure) for the year	7	**(26,065)**	**-**	**(26,065)**	***(12,224)***
Transfer between funds		-	-	-	-
Net movement in funds for the year		**(26,065)**	**-**	**(26,065)**	***(12,224)***
Reconciliation of funds					
Total funds brought forward		33,231	-	33,231	*45,455*
Total funds carried forward		**7,166**	**-**	**7,166**	***33,231***

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

A full comparative SOFA is available on the last page of the financial statements.

ICA:UK
Company number 3970365
Balance sheet as at 30 June 2023

	Note	2023 £	2023 £	*2022* £	*2022* £
Current assets					
Stock		480		*925*	
Debtors	12	3,996		*23,926*	
Cash at bank and in hand		21,507		*32,926*	
Total current assets		**25,983**		***57,777***	
Liabilities					
Creditors: amounts falling due in less than one year	14	(18,817)		*(24,546)*	
Net current assets			**7,166**		***33,231***
Total assets less current liabilities			7,166		*33,231*
Net assets			**7,166**		***33,231***
The funds of the charity:					
Unrestricted income funds	15		7,166		*33,231*
Total charity funds			**7,166**		***33,231***

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 26 form part of these accounts.

Approved by the trustees on 14/03/2024 and signed on their behalf by:

Andy Daw (Interim Co-Chair)

Barbara Ridhiwani (Treasurer)

ICA:UK

Statement of Cash Flows
for the year ending 30 June 2023

	Note	2023 £	*2022 £*
Cash provided by / (used in) operating activities			
Net income / (expenditure) for the year		(26,065)	*(12,224)*
Adjustments for:			
Decrease/(increase) in stock		445	*935*
Decrease/(increase) in debtors		19,930	*(4,677)*
Increase/(decrease) in creditors		(5,729)	*3,910*
Net cash provided by / (used in) operating		(11,419)	*(12,056)*
Increase/(decrease) in cash and cash equivalents in the year		(11,419)	*(12,056)*
Cash and cash equivalents at the beginning of the year		32,926	*44,982*
Cash and cash equivalents at the end of the year		**21,507**	***32,926***

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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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.

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 a 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.

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.

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.

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 £169 outstanding contributions at the year end (2022: £186).

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

	Total 2023 £	*Total 2022* *£*
Donations	2,044	*2,079*
Total	2,044	*2,079*

All donations and legacies income is unrestricted.

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2023 £
Fees and other income			
Fees	69,872	-	69,872
Membership subscriptions	20	-	20
Sales of goods & services	9,652	-	9,652
Total	79,544	-	79,544

Previous reporting period	*Unrestricted* *£*	*Restricted* *£*	*Total 2022* *£*
Fees and other income			
Fees	*110,866*	*-*	*110,866*
Membership subscriptions	*35*	*-*	*35*
Sales of goods & services	*4,990*	*-*	*4,990*
Subtotal	*115,891*	*-*	*115,891*
Total	*115,891*	*-*	*115,891*

5 Analysis of expenditure on charitable activities

	Total 2023	*Total 2022*
	£	*£*
Staff costs	44,397	*37,145*
Associate fees	31,435	*62,870*
Travel, subsistence & staff expenses	4,795	*4,798*
Venues & catering	2,197	*1,518*
Grants awarded	4,500	-
Cost of goods & services sold	4,924	*2,698*
IT support	988	*913*
Premises costs	4,955	*4,607*
Insurance	763	*719*
Print, post & stationery	29	*31*
Communications	708	*579*
Subscriptions	3,015	*628*
Bad debts	-	*2,160*
Bank charges	1,490	*1,736*
Governance costs (see note 6)	3,457	*9,792*
	107,653	130,194

	2023	*2022*
	£	*£*
Restricted expenditure	-	-
Unrestricted expenditure	107,653	*130,194*
	107,653	*130,194*

6 Analysis of governance costs

	2023 £	*2022 £*
Accountancy & independent examination (net)	2,096	*2,197*
Accountancy & independent examination (VAT)	419	*440*
AGM (2022: Three year Strategic Planning Meetings)	942	*7,155*
	3,457	*9,792*

7 Net income / (expenditure) for the year

This is stated after charging/(crediting):	2023 £	*2022 £*
Independent examiner's fee		
Independent examination	260	*240*
Accountancy and other services	1,836	*1,957*

8 Staff costs

Staff costs during the year were as follows:

	2023 £	*2022 £*
Wages and salaries	43,637	*36,466*
Social security costs	-	-
Pension costs	760	*679*
	44,397	*37,145*

In both 2021/22 and 2022/23, 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 (2022: Nil).

The average number of staff employed during the period was 3 (2022: 3).
The average full time equivalent number of staff employed during the period was 1.59 (2022: 1.6).

The key management personnel includes the Trustees, the Director, the Administrator and the ToP Training Coordinator. The total employee benefits of the key management personnel of the charity were £44,397 (2022: £37,145).

9 Trustee remuneration and expenses, and related party transactions

In December 2020 Derek McAuley, a long-time member and the spouse of one of our long-time Associates, became a Trustee, bringing significant skills and experience to our small group of Trustees. During 2022-23 his spouse, Martin Gilbraith received £0 remuneration in Associate fees out of the year's total of £31,435. In 2021-22 Martin's equivalent remuneration was £1,525 out of ICA:UK's total £62,870 Associate fee expenditure. Martin's equivalent remuneration in 2019-20 (the last full year before Derek became a trustee) was £2,601 out of a total £72,232. In regards contracts with the charity, Martin's company Martin Gilbraith Associates Ltd. paid a total of £1,951 to ICA:UK in 2021-22 under an arrangement where licensed trainers can deliver ICA courses or use ICA curriculum if a required contribution is made to ICA:UK. There was £1,100 equivalent income from Martin's company in 2020-21.

During the the year 2022-23, no other trustees or persons related to them received any remuneration, other than expenses. In 2022-23 we held our first post pandemic face-to-face AGM in Manchester. As a result, 3 trustees were reimbursed for travel and subsistence expenses (£100, £104, £155). Other meetings were held online. In the 2021-22 year, no trustee received travel and subsistence expenses, as due to the pandemic, all our meetings were online.

Two trustees each made a specific donation of £100 to be passed across to ICA International as part of ICA:UK's annual subscription.

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

10 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.

11 Grants awarded

Recipient	Fund	2023 £	*2022* *£*
Tujiendeleze Youth Trust Fund	TYTF	2,000	-
Inst of Cultural Affairs (Kenya)	VV	2,500	-
		4,500	-

12 Debtors

	2023 £	*2022* *£*
Fees receivable	2,209	*20,479*
Other debtors	-	*1,527*
Prepayments and accrued income	1,787	*1,920*
	3,996	*23,926*

13 Cash at bank and in hand

	2023 £	*2022* *£*
Short term deposits	34	*34*
Cash at bank and in hand	21,473	*32,892*
	21,507	*32,926*

14 Creditors: amounts falling due within one year

	2023 £	*2022 £*
Other creditors and accruals	9,348	*8,443*
Fees in advance	9,469	*16,103*
	18,817	*24,546*

15 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 July 2022 £	Income £	Expenditure £	Transfers £	Balance at 30 June 2023 £
General fund	25,520	79,863	(103,153)	-	2,230
Village Volunteers (VV)	5,876	585	(2,500)	-	3,961
TYTF	1,782	1,140	(2,000)	-	922
Globalgiving appeal (GG)	53	-	-	-	53
	33,231	81,588	(107,653)	-	7,166

Previous reporting period	*Balance at 1 July 2021 £*	*Income £*	*Expenditure £*	*Transfers £*	*Balance at 30 June 2022 £*
General fund	*39,764*	*115,950*	*(130,194)*	*-*	*25,520*
Village Volunteers (VV)	*4,996*	*880*	*-*	*-*	*5,876*
TYTF	*642*	*1,140*	*-*	*-*	*1,782*
Globalgiving appeal (GG)	*53*	*-*	*-*	*-*	*53*
	45,455	*117,970*	*(130,194)*	*-*	*33,231*

15 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, and then seeks feedback about the outcome and activities completed. One grant of approximately £2,000 has been typically awarded each year, although there was a pause during the pandemic, and catch up afterwards, beginning with a grant to ICA:Kenya in autumn 2022, and allowing 2 grants in autumn 2023 for 'Support for Community Response' in Kenya and 'Kombuni Water Development Self Help Group' in Kenya.
The Tujiendeleze Youth Trust Fund (TYTF)	ICA:UK receives some regular donations from individuals intended for Tujiendeleze Youth Organisation, formerly Tujiendeleze Youth Trust Fund. It is a Community Based Organisation (CBO) now registered with the Ministry of Labour and Social Protection in Kenya. The purpose of the organisation is to support bright and capable young people, who are active in Community Development but in need of financial assistance, to pursue their dreams in Education, with a focus on Community Development and Vocational training. A former ICA:UK trustee based in Kenya has been liaising with TYO on our behalf and we are confident of the value of the organisation's activities.
Globalgiving appeal (GG)	This fund came from appeals launched on GlobalGiving Website by ICA:UK on behalf of partners, attracting individual donations for projects (e.g. HIV/AIDS in Kenya, Computer literacy in Benin, Village Savings and Loans Associations in Uganda). The last appeal attracted little interest and in February 2024 Trustees agreed to consolidate the remaining small balance into the Village Volunteers Sponsorship Scheme.

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. We are looking into how we may be able to expand the amount of donations income.

16 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Net current assets/(liabilities)	2,230	4,936	-	7,166
Total	2,230	4,936	-	7,166

Previous reporting period	*General fund £*	*Designated funds £*	*Restricted funds £*	*Total £*
Net current assets/(liabilities)	*25,520*	*7,711*	*-*	*33,231*
Total	*25,520*	*7,711*	*-*	*33,231*

Notes to the accounts for the year ended 30 June 2023 (continued)

Prior year Statement of Financial Activities

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	*Total funds 2021 £*
Income from:					
Donations and legacies	3	2,079	-	2,079	*2,640*
Charitable activities	4	115,891	-	115,891	*163,986*
Total income		**117,970**	**-**	**117,970**	***166,626***
Expenditure on:					
Charitable activities	5	130,194	-	130,194	*177,291*
Total expenditure		**130,194**	**-**	**130,194**	***177,291***
Net income / (expenditure) for the year	7	**(12,224)**	**-**	**(12,224)**	***(10,665)***
Transfer between funds		-	-	-	-
Net movement in funds for the year		**(12,224)**	**-**	**(12,224)**	***(10,665)***
Reconciliation of funds					
Total funds brought forward		45,455	-	45,455	*56,120*
Total funds carried forward		**33,231**	**-**	**33,231**	***45,455***

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

Accounts

Company number: 3970365

Charity number: 1090745

ICA:UK

Report and financial statements

For the year ended 30th June 2022

ICA:UK

Reference and administrative information

for the year ended 30th June 2022

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:

Barry Winchester	Chair (stood down as Chair of Trustees 21/02/2022, resigned as Trustee 3 Aug 2022)
Andy Daw	Interim Chair from 8 Aug 2022
Barbara Ridhiwani	Treasurer
Savita Willmott	(resigned 19 Apr 2022)
Derek McAuley	
Andrew McLaughlin	Appointed 10 Nov 2022
Haiying Liu	(aka Kate) Appointed 10 Nov 2022
Olugbenga Folayan	Appointed 10 Nov 2022
Belinda Kaur Sidhu	Appointed 10 Nov 2022
Joyce Matthews	Appointed 10 Nov 2022, resigned 10 January 2023

Key management personnel	Maria Franchi	Director
	Clare Vermes	Administrator
	Alice Blackwell	ToP Training Coordinator

Bankers Unity Trust Bank

Nine Brindleyplace, Birmingham, B1 2HB

Independent Examiner Christy Lau FCCA CTA DChA, Slade & Cooper Limited

Beehive Mill, Jersey Street, Ancoats Manchester, M4 6JG

ICA:UK

Trustees' annual report

for the year ended 30th June 2022

The trustees present their report and the unaudited financial statements for the year ended 30th June 2022. 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 2022

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

Beginning from July 2021, we invested in the development of a new 3 year Strategic Plan, drawing on the participation of all Staff, Trustees and Associates / Trainers. The last significant strategy work had been done in February 2017 and it was also important for us to work on this with our new Director who came into post in April 2021. We also appreciated the opportunity to come together and recognise the courage shown to overcome the challenges of the pandemic which could have threatened our long-term survival and sustainability. We wanted to consolidate the learning and changes that the period of COVID had brought as well as refocus our activities to meet new needs and circumstances.

The core activity of the organisation, and its main source of income, remained training and consultancy work with public, private and voluntary sector clients and individuals, focussing primarily on facilitation skills and methods for improving participation in decision-making and planning. The Technology of Participation (ToP) training programme was at the heart of this work but we also ran some new courses designed by some of our Trainers for facilitating Online and Hybrid (combined online and face to face) events.

In April '22 we said farewell and a big thankyou to Savita Willmott who was a Trustee of ICA:UK from 2005 to 2014 and again 2016 to 2022.

At the end of June '22, we were very pleased to celebrate the success of our first face to face Group Facilitation Methods course post pandemic, held in London at the NCVO premises. During the financial year we also ran seven Online GFM public courses using the methodology developed the previous year, as well as three other online public courses.

Our international work has contracted in 2021/22 financial year but has more recently begun to expand a little through a partnership with ICA International and ICA:Kenya.

Beneficiaries of our services

Over this financial year ICA:UK has benefitted 3 different groups of people:

a) There were 266 people who attended our main courses (145 public and 121 In-house). We receive consistently high scores in 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) This year we were also able to reach 51 people through the short, free or low-cost sessions we offered online. We ran fewer of these than the previous year due to focussing on courses that earn money, and are endeavouring to find the right balance for the future as free online sessions are a good way of making new connections and exciting more people about participation methods.

c) ICA:UK has an ongoing programme of developing its network of Associates (approx 14 people) who benefit from income-generating opportunities, from opportunities for professional development, from being part of a community of practice and being able to learn and share with each other. This in turn enables them to spread good practice in facilitation and participation to their own clients.

Our partnership working with African partner organisations was very limited in financial year 2021/22, following the ending of the recent DFID/FCDO grant. We intend to renew this type of work in future and were pleased to support an African ICAs conference in October 2022.

Financial review

ICA:UK's financial position deteriorated for a second year running during 2021/22, with reserves dropping from £45,455 at end June 2021 to £33,231 at end of June 2022. However, the closing reserves were still sufficient for the 2021/22 financial year. Cash holdings had been at or over £50k for several years, so it was also disappointing to see cash at the end of June 2022 down to only £33k as the reserves and cash changes indicate the organisation's many years of financial stability had been significantly impacted during the pandemic. The low point for cash came half way through the financial year, around December 2021 and Trustees saw the need from September to take significant action to avoid serious trouble. This then led to a recovery that has since been sustained, although it may be some time before reserves are as robust as in 2019 once again.

There was a significant drop in income, from £166.6k in 2020/21 to £118.0k in 2021/22. The drop included a £25k reduction in fee income from courses and in-house facilitation and training. Secondly there was a £17k drop in grant funding because the 2-year restricted grant funding from the UK government DFID (later renamed FCDO) came to an end during 20/21. This grant was for our work with the Safe Neighbourhood Foundation in Uganda. ICA:UK has managed a number of grants for DFID with African partners in the past. Unfortunately, the outlook for similar grants in the next few years remains poor. Thirdly we received £6k from Manchester City Council in regards the pandemic in 2020/21 (£10k 19/20) and that 2-year source of funds came to an end. We are very grateful for the City Council's support. Following market research we have raised our charges to those course participants and in-house clients who have greater resources, by implementing a 3-tier charging policy on our website from February 2022. There are now low, standard and higher course fees based on individual income / organisation size. We will monitor as far as we can how this may affect bookings.

Fortunately, expenditure also dropped significantly, from £177k in 2020/21 to £130k in 2021/22. Some of this (£17k) was due to grant spending having stopped, but the biggest change (£37k) was a reduction in Associate Fees, particularly during the second half of the year. During 2020 several of our Associates were paid to develop new curriculum for online group facilitation skills, which was a one-off necessary investment. The Associate fee rate had also been raised for courses delivered online compared to pre-pandemic face-to-face courses, and after a while this new rate was found to be unsustainable so a revised remuneration arrangement was implemented from January 2022. Staff costs were lower in 2021/22 than the previous year by £5.5k as a member of the staff team needed to take several months unpaid leave. Trustees stepped in to cover essential tasks resulting from this. Travel and Subsistence expenses rose in 2021/22, as travelling was possible once more, but remained below pre-pandemic level. Governance costs were higher by £7.5k in 2021/22 reflecting the decision to undertake our strategic planning process with an outside facilitator, so that all involved with ICA could take a full part in the discussions.

Reserves policy

The Trustees regard the equivalent of 4 months of operational expenses as a reasonable level of Reserves, in normal circumstances. Our core costs currently run at a monthly equivalent of around £5k, so the June 2022 closing unrestricted reserve of £33.2k more than meets this requirement.

Plans for the future

During summer 2021 a Participatory Strategic Planning process was undertaken, involving Trustees, Staff and Associates in developing a vision, looking at potential blocks, considering changes in the business and charitable environments and deciding on strategic directions. A more detailed Implementation Plan was finalised during 2021-22 and provides a basis for the development of ICA:UK for the next few years with a focus on supporting transformational change, (on a larger scale if possible), improving organisational resilience and giving greater attention to inclusion and diversity.

We will continue to develop our structure and processes to support these activities. Trustees will continue to involve our Associates and Staff in delivering our work and influencing the direction of the organisation. One early task for the 2022/23 financial year has been to successfully recruit additional Trustees since one of our existing Trustees stepped down in April 2022 and another in August 2022. We were very pleased at the number of candidates who expressed an interest, and were delighted to appoint five in November 2022, although one has since had to step back due to other commitments.

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 15th February 2001, and registration as a charity was completed on 21st February 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 30 June 2022 was 22 (2021: 21). The trustees are also members of the charity. The trustees have no beneficial interest in the charity.

The normal 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. Existing Trustees are able to co-opt new Trustees on a temporary basis but names of prospective trustees must be then put forward to the Annual General Meeting where the members present vote on whether they should be confirmed as Trustees or not. All Trustees give their time voluntarily and receive no remuneration / 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

ICA:UK also regularly works with / links with the following:

A. IAF: the International Association of Facilitators
B. iNetwork: a network supporting public and voluntary sector organisations particularly in the North West of England

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. The charity also meets its legal obligations in regards the Government initiative on stakeholder pensions. All 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.

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 21 March 2023 and signed on their behalf by

Barbara Ridhiwani

Treasurer

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 2022 which are set out on pages 9 to 26.

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
Beehive Mill
Jersey Street
Ancoats Manchester
M4 6JG

21st March 2023

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 30 June 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	*Total funds 2021 £*
Income from:					
Donations and legacies	3	2,079	-	2,079	*2,640*
Charitable activities	4	115,891	-	115,891	*163,986*
Total income		**117,970**	**-**	**117,970**	***166,626***
Expenditure on:					
Charitable activities	5	130,194	-	130,194	*177,291*
Total expenditure		**130,194**	**-**	**130,194**	***177,291***
Net income/(expenditure) for the year	7	**(12,224)**	**-**	**(12,224)**	***(10,665)***
Transfer between funds		-	-	-	-
Net movement in funds for the year		**(12,224)**	**-**	**(12,224)**	***(10,665)***
Reconciliation of funds					
Total funds brought forward		45,455	-	45,455	*56,120*
Total funds carried forward		**33,231**	**-**	**33,231**	***45,455***

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

A full comparative SOFA is available on the last page of the financial statements.

ICA:UK
Company number 3970365

Balance sheet as at 30 June 2022

	Note	2022 £	£	*2021* *£*	*£*
Current assets					
Stock		925		*1,860*	
Debtors	13	23,926		*19,249*	
Cash at bank and in hand		32,926		*44,982*	
Total current assets		**57,777**		***66,091***	
Liabilities					
Creditors: amounts falling due in less than one year	15	(24,546)		*(20,636)*	
Net current assets			**33,231**		***45,455***
Total assets less current liabilities			33,231		*45,455*
Net assets			**33,231**		***45,455***
The funds of the charity:					
Restricted income funds	16		-		-
Unrestricted income funds	17		33,231		*45,455*
Total charity funds			**33,231**		***45,455***

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 26 form part of these accounts.

Approved by the trustees on 21 March 2023 and signed on their behalf by:

Andy Daw (Interim Chair)

Barbara Ridhiwani (Treasurer)

ICA:UK

Statement of Cash Flows
for the year ending 30 June 2022

	Note	2022 £	*2021* *£*
Cash provided by/(used in) operating activities			
Net income/(expenditure) for the year		(12,224)	*(10,665)*
Adjustments for:			
Decrease/(increase) in stock		935	*860*
Decrease/(increase) in debtors		(4,677)	*(6,623)*
Increase/(decrease) in creditors		3,910	*(331)*
Net cash provided by/(used in) operating		(12,056)	*(16,759)*
Increase/(decrease) in cash and cash equivalents in the year		(12,056)	*(16,759)*
Cash and cash equivalents at the beginning of the year		44,982	*61,741*
Cash and cash equivalents at the end of the year		**32,926**	***44,982***

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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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.

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 a 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.

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.

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.

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 £186 outstanding contributions at the year end (2021: £209).

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

	Total 2022 £	*Total 2021* *£*
Donations	2,079	*2,640*
Total	2,079	*2,640*

All donations and legacies income is unrestricted.

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Fees and other income			
Fees	110,866	-	110,866
Membership subscriptions	35	-	35
Sales of goods & services	4,990	-	4,990
Total	115,891	-	115,891

Previous reporting period	*Unrestricted £*	*Restricted £*	*Total 2021 £*
Grants			
DFID/FCDO	*-*	*17,656*	*17,656*
Manchester City Council	*6,163*	*-*	*6,163*
Subtotal	*6,163*	*17,656*	*23,819*
Fees and other income			
Fees	*136,713*	*-*	*136,713*
Membership subscriptions	*50*	*-*	*50*
Sales of goods & services	*3,404*	*-*	*3,404*
Subtotal	*140,167*	*-*	*140,167*
Total	*146,330*	*17,656*	*163,986*

5 Analysis of expenditure on charitable activities

	Total 2022 £	*Total 2021 £*
Staff costs	37,145	*42,655*
Associate fees	62,870	*100,033*
Travel, subsistence & staff expenses	4,798	*1,635*
Venues & catering	1,518	*(295)*
Grants awarded	-	*2,816*
Partner organisation transfer (Safe Neighbourhood Foundation in Uganda)	-	*14,729*
Cost of goods & services sold	2,698	*2,367*
IT support	913	*1,865*
Premises costs	4,607	*4,338*
Insurance	719	*666*
Print, post & stationery	31	*401*
Communications	579	*544*
Subscriptions	628	*751*
Advertising & promotion	-	*395*
Bad debts	2,160	*100*
Bank charges	1,736	*1,989*
Governance costs (see note 6)	9,792	*2,302*
	130,194	177,291

	2022 £	*2021 £*
Restricted expenditure	-	*33,986*
Unrestricted expenditure	130,194	*143,305*
	130,194	*177,291*

6 Analysis of governance costs

	2022 £	*2021 £*
Accountancy & independent examination (net)	2,197	*1,918*
Accountancy & independent examination (VAT)	440	*384*
Three year Strategic Planning Meetings	7,155	-
	9,792	*2,302*

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	*2021 £*
Independent examiner's fee		
Independent examination	240	*240*
Accountancy and other services	1,957	*1,678*

8 Staff costs

Staff costs during the year were as follows:

	2022	*2021*
	£	*£*
Wages and salaries	36,466	*41,992*
Social security costs	-	*-*
Pension costs	679	*663*
	37,145	*42,655*

In both 2010/21 and 2021/22, 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 (2021: Nil).

The average number of staff employed during the period was 3 (2021: 3).
The average full time equivalent number of staff employed during the period was 1.6 (2021: 1.6).

The key management personnel includes the Trustees, the Director, the Administrator and the ToP Training Coordinator. The total employee benefits of the key management personnel of the charity were £37,145 (2021: £42,655).

9 Trustee remuneration and expenses, and related party transactions

In December 2020 Derek McAuley, a long-time member and the spouse of one of our long-time Associates, became a Trustee, bringing significant skills and experience to our small group of Trustees. During 2021-22 his spouse, Martin Gilbraith received £1,525 remuneration in Associate fees out of the year's total of £62,870. In 2020-21 Martin's equivalent remuneration was £4,803 out of ICA:UK's total £100,033 Associate fee expenditure. Martin's equivalent remuneration in 2019-20 (the last full year before Derek became a trustee) was £2,601 out of a total £72,232.

In regards contracts with the charity, Martin Gilbraith's company Martin Gilbraith Associates Ltd. paid a total of £1,100 to ICA:UK in 2021-22 under an arrangement where licensed trainers can deliver ICA courses or use ICA curriculum if a required contribution is made to ICA:UK. There was no equivalent income from Martin in 2020-21 but in October 2020, before Derek's appointment as a Trustee, Martin passed across to ICA:UK a £1,000 advance payment for part of a training contract his company had entered into before the pandemic and had been unable to deliver face to face, whereas ICA:UK was at that time developing an online version of the training course, and was in due course able to meet the client's need.

No trustee received travel and subsistence expenses during the 2021-22 year or the 2020-21 year, as due to the pandemic the AGM and Board meetings were all online.

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

10 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	*2021 £*
Manchester City Council	-	*6,163*
DFID/FCDO (see Note 16 below)	-	*17,656*
	-	*23,819*

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	2022 £	*2021 £*
Tujiendeleze Youth Trust Fund	TYTF	-	*2,600*
Safe Neighbourhood Foundation	GG	-	*216*
		-	*2,816*

13 Debtors

	2022 £	*2021 £*
Fees receivable	20,479	*15,815*
Other debtors	1,527	*1,593*
Prepayments and accrued income	1,920	*1,841*
	23,926	*19,249*

14 Cash at bank and in hand

	2022 £	*2021 £*
Short term deposits	34	*34*
Cash at bank and in hand	32,892	*44,948*
	32,926	*44,982*

15 Creditors: amounts falling due within one year

	2022 £	*2021* *£*
Other creditors and accruals	8,443	*8,155*
Fees in advance	16,103	*11,906*
Taxation and social security costs	-	*575*
	24,546	*20,636*

Due to a payroll error during the 2021/22 year pay-related taxation had unusually been overpaid as at 30 June 2022. This has since been resolved.

16 Analysis of movements in restricted funds

Previous reporting period	*Balance at 1 July 2020* *£*	*Income* *£*	*Expenditure* *£*	*Transfers* *£*	*Balance at 30 June 2021* *£*
DFID / FCDO	*6*	*17,656*	*(17,662)*	*-*	*-*
Total	*6*	*17,656*	*(17,662)*	*-*	*-*

Name of restricted fund	**Description, nature and purposes of the fund**
DFID/FCDO	ICA:UK was awarded a grant from the Department for International Development / Foreign and Commonwealth Office (DFID/FCDO) in 2019 through their Small Charities Challenge Fund. The funding is for the "Developing Farmers Skills in Budaka" (a District in Uganda). The project, which comprises mostly training and demonstration of agricultural and environmentally sound practices, is being implemented by the Safe Neighbourhood Foundation, with whom ICA:UK has been working for over 10 years. ICA:UK was project holder with responsibility for oversight. The project also includes some specific capacity development activities for SNF and conducted by ICA:UK.

17 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers £	Balance at 30 June 2022 £
General fund	39,764	115,950	(130,194)	-	25,520
Village Volunteers (VV)	4,996	880	-	-	5,876
TYTF	642	1,140	-	-	1,782
Globalgiving appeal (GG)	53	-	-	-	53
	45,455	117,970	(130,194)	-	33,231

Previous reporting period	*Balance at 1 July 2020 £*	*Income £*	*Expenditure £*	*Transfers £*	*Balance at 30 June 2021 £*
General fund	*49,929*	*146,624*	*(156,789)*	*-*	*39,764*
Village Volunteers (VV)	*4,006*	*990*	*-*	*-*	*4,996*
TYTF	*2,126*	*1,140*	*(2,624)*	*-*	*642*
Globalgiving appeal (GG)	*53*	*216*	*(216)*	*-*	*53*
	56,114	*148,970*	*(159,629)*	*-*	*45,455*

17 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 Benin being the most recent beneficiary. The uncertainty caused by Covid-19 led to a pause in suitable grant requests from partner organisations in Africa, but a grant has been made in autumn 2022.
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). Currently we have one project seeking funds on the Globalgiving site, for Village Savings and Loans Associations in Uganda. This was posted in April 2020 (during the Covid pandemic) and attracted little interest.

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.

18 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Net current assets/(liabilities)	25,520	7,711	-	33,231
Total	25,520	7,711	-	33,231

Previous reporting period	*General fund £*	*Designated funds £*	*Restricted funds £*	*Total £*
Net current assets/(liabilities)	*39,764*	*5,691*	*-*	*45,455*
Total	*39,764*	*5,691*	*-*	*45,455*

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 30 June 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	*Total funds 2020 £*
Income from:					
Donations and legacies	3	2,640	-	2,640	*2,179*
Charitable activities	4	146,330	17,656	163,986	*187,532*
Total income		**148,970**	**17,656**	**166,626**	***189,711***
Expenditure on:					
Charitable activities	5	159,629	17,662	177,291	*182,861*
Total expenditure		**159,629**	**17,662**	**177,291**	***182,861***
Net income/(expenditure) for the year	7	**(10,659)**	**(6)**	**(10,665)**	***6,850***
Transfer between funds		-	-	-	-
Net movement in funds for the year		**(10,659)**	**(6)**	**(10,665)**	***6,850***
Reconciliation of funds					
Total funds brought forward		56,114	6	56,120	*49,270*
Total funds carried forward		**45,455**	**-**	**45,455**	***56,120***

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

Accounts

Company number: 3970365

Charity number: 1090745

ICA:UK

Report and financial statements

For the year ended 30th June 2021

ICA:UK

Reference and administrative information

for the year ended 30th June 2021

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:

Barry Winchester	Chair
Barbara Ridhiwani	Treasurer
Savita Willmott	
Andy Daw	
Derek McAuley	(appointed 18th December 2020)

Key management personnel	Jonathan Dudding	Director to 16th April 2021
	Maria Franchi	Director - designate 22nd February 2021 to 18th April, Director from 19th April 2021
	Clare Vermes	Administrator
	Alice Blackwell	ToP Training Coordinator

Bankers Unity Trust Bank

Nine Brindleyplace, Birmingham, B1 2HB

Independent Examiner Christy Lau FCCA CTA DChA, Slade & Cooper Limited

Beehive Mill, Jersey Street, Ancoats Manchester, M4 6JG

ICA:UK

Trustees' annual report

for the year ended 30th June 2021

The trustees present their report and the unaudited financial statements for the year ended 30th June 2021. 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 2021

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

The response to COVID 19 and the changing situation regarding lockdown and other restrictions was the major influence on activities during the financial year to 30 June 2021. Staff continued to work mainly from home. The year was characterised by an emerging reduction in the financial health and stability enjoyed in recent years, and financial challenges have continued into 2021/22 (see below), although the charity still benefits from its very healthy starting point before the pandemic.

The organisation's activity was led by the priorities first set out at the AGM and conference in February 2017:

- Promoting citizen activism
- Pursuing partnerships with value-aligned organisations
- Demonstrating the impact of the facilitation approach

The core activity of the organisation, and its main source of income, remained training and consultancy work with public, private and voluntary sector clients, focussing primarily on facilitation approaches. The Technology of Participation (ToP) training programme was at the heart of this work, with workshops being undertaken on a private consultancy and public course basis, delivered by ICA:UK and its training Associates. No face to face courses have been run since March 2020. Courses were moved online and in November and December 2020 ICA:UK ran it's first public online Group Facilitation Methods and Participatory Strategic Planning courses. Both of these were well received by the participants and represent a very solid start to the online adaptation, which continued into 2021. In addition, we have run a number of in-house training courses and/or provided online facilitation services to organisations including The Brooke, Soil Association, Internet Advertising Bureau, Boston Scientific, Light for the World, Welsh Women's Aid, National Library Scotland.

ICA:UK and its Associates worked closely together on the development of online curriculum and materials for the GFM and further work was undertaken to improve operational systems to support programme delivery.

Last year the lockdown resulted in the suspending of the Citizen Activist programme and we were not able to revive this programme during 2020-21 but this remains our objective. As participation fees have had to rise to meet increasing costs of training, the Citizen Activist programme will provide the vehicle to enable ICA:UK to reach a wider group of people by offering low cost training, subsidised by internal and/or external funds. ICA:UK has therefore sought to develop new partnerships with like-minded organisations.

Working internationally remains an important part of the mission of ICA:UK, particularly working with other ICA branches and affiliates abroad. The two-year, £50,000 grant, secured from the then Department for International Development (DFID) in FY 2018/19, continued until the 30th June 2021, working with our partners the Safe Neighbourhood Foundation to support farmers in Uganda to improve the sustainability of farming practices in their local area. ICA:UK will continue to look out for opportunities to support partners in this way in future. During the year ICA:UK was keen to support the re-energised ICA International (ICAI).

A grant of £2600 was made to the Tujiendeleze Youth Trust Fund. We also passed on £216 received from the Global Giving appeal to the Safe Neighbourhood Foundation in Uganda. No grants were made from the Village Volunteer scheme in this FY and it is planned that new grants will be made in FY 21/22.

Following the decision of Jonathan Dudding to leave the position of Director an intensive recruitment and selection process was undertaken and the Board was pleased to appoint Maria Franchi. The Board were pleased with the response which reinforced the value of our work. A handover process was successfully implemented and the Board would like to thank Jonathan for his service and commitment to ICA:UK and welcome Maria to the organisation.

In November the Board approved the Non-Employee Handbook and the Climate Policy. ICA:UK declared a climate crisis on the website and a blog was written on the topic.

The Board continued its previous practice of meeting regularly via an online platform, thus minimising travel-costs and travel-time, and enabling all Trustees to engage fully without logistical difficulty. During the year one new Trustee, Derek McAuley, was invited to join the Board in December 2020 and was then confirmed as Trustee at the AGM in February 2021.

The Trustees are hugely grateful, as ever, to the dedicated team of staff and Associates who have contributed so much to the success of ICA:UK during this most recent year.

Beneficiaries of our services

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

a) For the 291 people who attend our main courses (123 public and 168 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) This year we were also able to reach 215 people through our short sessions we offered online.
c) Our work with our partner organisations in Europe and Africa and with organisational clients in the UK 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 14 people) who benefit from income-generating opportunities, from opportunities for professional development, from being part of a community of practice and being able to learn and share with each other. This in turn enables them to spread good practice in facilitation and participation to their own clients.

Financial review

ICA:UK's financial position deteriorated somewhat during 2020/21, with reserves dropping from £56,120 at end June 2020 to £45,455 at end of June 2021, more than reversing the gain from £49,270 the previous year. However, the closing reserves were still healthy for the 2020/21 financial year. Cash holdings have been at or over £50k for several years, so it was also disappointing to see cash at the end of June 2021 down to only £45k as the reserves and cash changes indicate the organisation's many years of financial stability are now showing a shift into a far less certain period. Many charities have had struggles during the pandemic and ICA:UK is not immune to this.

There has also been a drop in income, from £189.7k in 2019/20 from £166.6k in 2020/21. This drop is largely because the restricted grant funding from the UK government DFID (later renamed FCDO) was lower by £17k in our 2020/21 financial year. This grant was for our work with the Safe Neighbourhood Foundation in Uganda. ICA:UK has managed a number of similar grants for DFID with African partners in the past. Unfortunately, the outlook for similar grants in the next few years is not looking promising. A further reason for lower income in 2020/21 is that in relation to the pandemic, ICA:UK received unrestricted grant funding from Manchester City Council in 2019/20 of £10k and in 2020/21 they gave us a smaller unrestricted grant of £6k. Both of these were very gratefully received and have helped us adapt to challenging circumstances by developing online courses to replace our normal face to face course provision.

In the first half of 2021/22 ICA:UK has continued to face financial challenges and as a result cash reserves have continued to drop, however they remain at a reasonable level. Trustees have been looking carefully at what has happened and are taking steps to ensure we can continue to deliver our programme of training courses, while looking to grow new partnerships where we can.

Reserves policy

The Trustees regard the equivalent of 4 months of operational expenses as a reasonable level of Reserves, in normal circumstances. Our core costs currently run at a monthly equivalent of around £5k, so the June 2021 closing unrestricted reserve of £44.8k more than meets this requirement.

Plans for the future

During late 2021 a Participatory Strategic Planning process was undertaken, involving Trustees, Staff and Associates. The outcome will be finalised during 2021-22 and will provide a basis for the development of ICA:UK going forward with a focus on supporting transformational change and inclusion and diversity.

We will continue to develop our structure and processes to support these activities. We will continue to involve our Associates in delivering our work and influencing the direction of the organisation.

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 2021 was 21 (2020: 20). The trustees are also members of the charity. 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 remuneration / 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

ICA:UK also regularly works with / links with the following:

A. IAF: the International Association of Facilitators
B. iNetwork: a network supporting public and voluntary sector organisations particularly in the North West of England

Our newest Trustee, Derek McAuley is the spouse of one of our Associate Trainers, Martin Gilbraith.

Derek brings valuable skills and experience to his work as a Trustee of ICA:UK, having worked as a senior manager in the NHS specialising in Human Resources and Corporate Governance, and more recently having been Chief Officer of the General Assembly of Unitarian and Free Christian Churches from 2009 to 2019. The latter is a substantially bigger charity than ICA:UK. Derek has been an ICA:UK member for many years.

Martin was a staff member of ICA:UK for 9 years up to 2012 and is a long-term supporter of ICA:UK and ICA International. Since 2012 he has worked as a professional facilitator, trainer and consultant, and he has his own small company, Martin Gilbraith Associates Ltd. He is one of ten Associates / Trainers who undertook pieces of work for ICA:UK between July 20 and June 21. One of the requirements of the licence arrangements for Lead Trainers such as Martin, who utilise ICA specific methods in their own facilitation work, is that they train at least one of our core Technology of Participation courses, 'Group Facilitation Methods' per annum. During the 20-21 financial year Martin earned £4,803 in Associate fees from ICA:UK. This was part of the £100,033 total fees paid to Associates in the year (see notes 5 and 9 to the Accounts). During the year he and his company also contributed donations of £370 and annual licence fee of £50 to ICA:UK.

ICA:UK Trustees are mindful of the potential conflict of interest that could arise from Derek becoming a Trustee, but consider the risk is small and manageable. Trustees are not involved in choosing which Associate will undertake particular pieces of work, as that is done by our staff. Also, Associates are all paid according to standard rates for delivering training courses. Derek steps out of any Trustee discussion and decision that relates to his spouse.

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. All 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.

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 19th February 2022 and signed on their behalf by

Barbara Ridhiwani

Treasurer

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 2021 which are set out on pages 10 to 26.

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
Beehive Mill
Jersey Street
Ancoats Manchester
M4 6JG

28th March 2022

ICA:UK

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 30 June 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	*Total funds 2020 £*
Income from:					
Donations and legacies	3	2,640	-	2,640	*2,179*
Charitable activities	4	146,330	17,656	163,986	*187,532*
Total income		**148,970**	**17,656**	**166,626**	***189,711***
Expenditure on:					
Charitable activities	5	159,629	17,662	177,291	*182,861*
Total expenditure		**159,629**	**17,662**	**177,291**	***182,861***
Net income / (expenditure) for the year	7	**(10,659)**	**(6)**	**(10,665)**	***6,850***
Transfer between funds		-	-	-	-
Net movement in funds for the year		**(10,659)**	**(6)**	**(10,665)**	***6,850***
Reconciliation of funds					
Total funds brought forward		56,114	6	56,120	*49,270*
Total funds carried forward		**45,455**	**-**	**45,455**	***56,120***

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 2021

	Note	2021 £	2021 £	*2020* £	*2020* £
Current assets					
Stock		1,860		*2,720*	
Debtors	13	19,249		*12,626*	
Cash at bank and in hand		44,982		*61,741*	
Total current assets		**66,091**		***77,087***	
Liabilities					
Creditors: amounts falling due in less than one year	15	(20,636)		*(20,967)*	
Net current assets			**45,455**		***56,120***
Total assets less current liabilities			45,455		*56,120*
Net assets			**45,455**		***56,120***
The funds of the charity:					
Restricted income funds	16		-		*6*
Unrestricted income funds	17		45,455		*56,114*
Total charity funds			**45,455**		***56,120***

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 26 form part of these accounts.

Approved by the trustees on 19/02/2022 and signed on their behalf by:

Barry Winchester (Chair)

Barbara Ridhiwani (Treasurer)

ICA:UK

Statement of Cash Flows
for the year ending 30 June 2021

	Note	2021 £	*2020* *£*
Cash provided by / (used in) operating activities			
Net income / (expenditure) for the year		(10,665)	*6,850*
Adjustments for:			
Decrease/(increase) in stock		860	*(2,285)*
Decrease/(increase) in debtors		(6,623)	*12,198*
Increase/(decrease) in creditors		(331)	*(7,548)*
Net cash provided by / (used in) operating		(16,759)	*9,215*
Increase/(decrease) in cash and cash equivalents in the year		(16,759)	*9,215*
Cash and cash equivalents at the beginning of the year		61,741	*52,526*
Cash and cash equivalents at the end of the year		**44,982**	***61,741***

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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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.

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 a 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.

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.

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.

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 £209 outstanding contributions at the year end (2020: £125).

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

	Total 2021 £	*Total 2020* *£*
Donations	2,640	*2,179*
Total	2,640	*2,179*

All donations and legacies income is unrestricted.

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2021 £
Grants			
DFID	-	17,656	17,656
Manchester City Council	6,163	-	6,163
Subtotal	6,163	17,656	23,819
Fees and other income			
Fees	136,713	-	136,713
Membership subscriptions	50	-	50
Sales of goods & services	3,404	-	3,404
Subtotal	140,167	-	140,167
Total	146,330	17,656	163,986

Previous reporting period	*Unrestricted £*	*Restricted £*	*Total 2020 £*
Grants			
DFID	-	*33,992*	*33,992*
Manchester City Council (COVID-19)	*10,000*	-	*10,000*
Subtotal	*10,000*	*33,992*	*43,992*
Fees and other income			
Fees	*132,774*	-	*132,774*
Membership subscriptions	*70*	-	*70*
Sales of goods & services	*10,696*	-	*10,696*
Subtotal	*143,540*	-	*143,540*
Total	*153,540*	*33,992*	*187,532*

5 Analysis of expenditure on charitable activities

	Total 2021	*Total 2020*
	£	*£*
Staff costs	42,655	*37,494*
Associate fees	100,033	*72,232*
Travel & subsistence	1,635	*5,884*
Venues & catering	(295)	*13,364*
Grants awarded	2,816	-
Partner organisation transfer (Safe Neighbourhood Foundation in Uganda)	14,729	*29,390*
Cost of goods & services sold	2,367	*5,954*
IT support	1,865	*2,332*
Premises costs	4,338	*3,717*
Insurance	666	*636*
Print, post & stationery	401	*1,212*
Communications	544	*532*
Subscriptions	751	*311*
Advertising & promotion	395	-
Bad debts	100	*740*
Bank charges	1,989	*2,279*
Governance costs (see note 6)	2,302	*6,784*
	177,291	182,861

	2021	*2020*
	£	*£*
Restricted expenditure	17,662	*33,986*
Unrestricted expenditure	159,629	*148,875*
	177,291	*182,861*

Notes to the accounts for the year ended 30 June 2021 (continued)

6 Analysis of governance costs

	2021 £	*2020 £*
Accountancy & independent examination (net)	1,918	*2,044*
Accountancy & independent examination (VAT)	384	*408*
Board meeting expenses and AGM	-	*4,332*
	2,302	*6,784*

7 Net income / (expenditure) for the year

This is stated after charging/(crediting):	2021 £	*2020 £*
Independent examiner's fee		
Independent examination	240	*240*
Accountancy and other services	1,678	*1,804*

8 Staff costs

Staff costs during the year were as follows:

	2021 £	*2020 £*
Wages and salaries	41,992	*36,941*
Social security costs	-	-
Pension costs	663	*553*
	42,655	*37,494*

In both 2019/20 and 2020/21, 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 (2020: Nil).

The average number of staff employed during the period was 3 (2020: 3).
The average full time equivalent number of staff employed during the period was 1.6 (2020: 1.5).

The key management personnel includes the Trustees, the Director, the Administrator and the ToP Training Coordinator. The total employee benefits of the key management personnel of the charity were £42,655 (2020: £37,494).

9 Trustee remuneration and expenses, and related party transactions

In December 2020 Derek McAuley, who is the spouse of one of our long-time Associates, became a Trustee. During 2020-21 his spouse, Martin Gilbraith received £4,803 remuneration in Associate fees out of the year's total £100,033 Associate fees. Martin's remuneration as an Associate in 2019-20 was £2,601 out of a total £72,232. Please also see further information within the annual report (page 6-7 above). In the 2019-20 financial year, neither the trustees nor any persons connected with them received any remuneration.

In October 2020, before Derek's appointment as a Trustee, Martin Gilbraith passed across to ICA-UK a £1000 advance payment for part of a training contract his company had entered into before the pandemic and had been unable to deliver face to face, whereas ICA:UK was at that time developing an online version of the training course. The online course was eventually delivered to the client by ICA:UK in February 2021, with Martin as one of two associate trainers involved.

In the 2019-20 financial year 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 (2020: nil).

No trustee received travel and subsistence expenses during the 2020-21 year. In 2019-20 one trustee received £50 travel expenses.

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

10 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	*2020 £*
Manchester City Council	6,163	*10,000*
DFID (see Note 16 below)	17,656	*33,992*
	23,819	*43,992*

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	2021 £	*2020 £*
Tujiendeleze Youth Trust Fund	TYTF	2,600	-
Safe Neighbourhood Foundation	GG	216	-
		2,816	-

13 Debtors

	2021 £	*2020 £*
Fees receivable	15,815	*11,097*
Other debtors	1,593	-
Prepayments and accrued income	1,841	*1,529*
	19,249	*12,626*

14 Cash at bank and in hand

	2021 £	*2020 £*
Short term deposits	34	*34*
Cash at bank and in hand	44,948	*61,707*
	44,982	*61,741*

15 Creditors: amounts falling due within one year

	2021 £	*2020* *£*
Trade creditors	-	*52*
Other creditors and accruals	8,155	*11,043*
Fees in advance	11,906	*9,652*
Taxation and social security costs	575	*220*
	20,636	*20,967*

16 Analysis of movements in restricted funds

Current reporting period	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers £	Balance at 30 June 2021 £
DFID	6	17,656	(17,662)		-
Total	6	17,656	(17,662)	-	-

Previous reporting period	*Balance at 1 July 2019* *£*	*Income* *£*	*Expenditure* *£*	*Transfers* *£*	*Balance at 30 June 2020* *£*
DFID	*-*	*33,992*	*(33,986)*	*-*	*6*
Total	*-*	*33,992*	*(33,986)*	*-*	*6*

Name of restricted fund	**Description, nature and purposes of the fund**
DFID	ICA:UK was awarded a grant from the Department for International Development (DFID) in 2019 through their Small Charities Challenge Fund. The funding is for the “Developing Farmers Skills in Budaka” (a District in Uganda). The project, which comprises mostly training and demonstration of agricultural and environmentally sound practices, is being implemented by the Safe Neighbourhood Foundation, with whom ICA:UK has been working for over 10 years. ICA:UK is the project holder with responsibility for oversight. The project also includes some specific capacity development activities for SNF and conducted by ICA:UK.

17 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers £	Balance at 30 June 2021 £
General fund	49,929	146,624	(156,789)		39,764
Village Volunteers (VV)	4,006	990	-	-	4,996
TYTF	2,126	1,140	(2,624)	-	642
Globalgiving appeal (GG)	53	216	(216)	-	53
	56,114	148,970	(159,629)	-	45,455

Previous reporting period	*Balance at 1 July 2019 £*	*Income £*	*Expenditure £*	*Transfers £*	*Balance at 30 June 2020 £*
General fund	*44,925*	*153,879*	*(148,875)*	*-*	*49,929*
Village Volunteers (VV)	*3,331*	*675*	*-*	*-*	*4,006*
TYTF	*961*	*1,165*	*-*	*-*	*2,126*
Globalgiving appeal (GG)	*53*	*-*	*-*	*-*	*53*
	49,270	*155,719*	*(148,875)*	*-*	*56,114*

17 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 Benin being the most recent beneficiary. The uncertainty caused by COVID 19 led to no grant being awarded in FY19-20.
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). Currently we have one project seeking funds on the Globalgiving site, for Village Savings and Loans Associations in Uganda. This was posted in April 2020 (during the Covid pandemic) and attracted little interest.

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.

18 Analysis of net assets between funds

Current reporting period

	General fund £	Designated funds £	Restricted funds £	Total £
Net current assets/(liabilities)	39,764	5,691	-	45,455
Total	39,764	5,691	-	45,455

Previous reporting period

	General fund £	*Designated funds £*	*Restricted funds £*	*Total £*
Net current assets/(liabilities)	*49,929*	*6,185*	*6*	*56,120*
Total	*49,929*	*6,185*	*6*	*56,120*