

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:

Andy Daw Interim Chair from 8 Aug 2022 to 5 June '23, Interim Co-chair from 10 Sept '23

Haiying Liu (a.k.a. Kate) Interim Co-chair from 5 June '23

Barbara Ridhiwani Treasurer, also Interim Co-chair 5 June '23 to 10 Sept '23

Derek McAuley Secretary from 19 September 2023 (Resigned as trustee 7 March 2025)

Olugbenga Folayan

Belinda Kaur Sidhu

Andrew McLaughlin (Resigned 11 December 2023)

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 Christy Lau FCCA CTA DChA, Slade & Cooper Limited

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

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

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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.

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Trustees' annual report
for the year ended 30th June 2024

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 Tujiendeleeze 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.

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.

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Trustees' annual report
for the year ended 30th June 2024

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.

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Trustees' annual report
for the year ended 30th June 2024

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

ICA:UK
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.

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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)
		<hr/>	<hr/>
Net cash provided by/(used in) operating		(13,035)	(11,419)
		<hr/>	<hr/>
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
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year		8,472	21,507
		<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 30 June 2024

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.

Notes to the accounts for the year ended 30 June 2024 (continued)

c Income

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

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

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

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

d Donated services and facilities

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

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

e Interest receivable

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

Notes to the accounts for the year ended 30 June 2024 (continued)

f Fund accounting

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

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

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

g Expenditure and irrecoverable VAT

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

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

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

h Tangible fixed assets

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

Notes to the accounts for the year ended 30 June 2024 (continued)

i Stock

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

j Debtors

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

k Cash at bank and in hand

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

l Creditors and provisions

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

m Financial instruments

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

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).

Notes to the accounts for the year ended 30 June 2024 (continued)

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.

Notes to the accounts for the year ended 30 June 2024 (continued)

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
	<hr/>	<hr/>	<hr/>
Total	49,315	-	49,315
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>	<hr/>
<i>Subtotal</i>	79,544	-	79,544
	<hr/>	<hr/>	<hr/>
Total	79,544	-	79,544
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 30 June 2024 (continued)

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
	<hr/>	<hr/>
	48,826	107,653
	<hr/>	<hr/>
	2024 £	2023 £
Restricted expenditure	-	-
Unrestricted expenditure	48,826	107,653
	<hr/>	<hr/>
	48,826	107,653
	<hr/>	<hr/>

Notes to the accounts for the year ended 30 June 2024 (continued)

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	-
	<hr/>	<hr/>
	1,615	3,457
	<hr/>	<hr/>

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
	<hr/>	<hr/>

Notes to the accounts for the year ended 30 June 2024 (continued)

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
	<hr/>	<hr/>
	16,637	44,397
	<hr/>	<hr/>

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).

Notes to the accounts for the year ended 30 June 2024 (continued)

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.

Notes to the accounts for the year ended 30 June 2024 (continued)

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
		<hr/> 5,160	<hr/> 4,500
		<hr/> <hr/>	<hr/> <hr/>

12 Debtors

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

13 Cash at bank and in hand

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

Notes to the accounts for the year ended 30 June 2024 (continued)

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors and accruals	2,904	9,348
Fees in advance	-	9,469
	<hr/>	<hr/>
	2,904	18,817
	<hr/> <hr/>	<hr/> <hr/>

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)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	7,166	51,669	(48,826)	-	10,009
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	33,231	81,588	(107,653)	-	7,166
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 30 June 2024 (continued)

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.

Notes to the accounts for the year ended 30 June 2024 (continued)

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	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total £</i>
<i>Net current assets/(liabilities)</i>	<i>2,230</i>	<i>4,936</i>	<i>-</i>	<i>7,166</i>
<i>Total</i>	<i>2,230</i>	<i>4,936</i>	<i>-</i>	<i>7,166</i>

Notes to the accounts for the year ended 30 June 2024 (continued)

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.