

Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 January 2017
for
Development Studies Association

Sterling Partners Limited
Chartered Accountants
Chartered Tax Advisors
2nd Floor, Grove House
774-780 Wilmslow Road
Didsbury
Manchester
Greater Manchester
M20 2DR

Development Studies Association

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for the Year Ended 31 January 2017**

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Development Studies Association

Report of the Trustees **for the Year Ended 31 January 2017**

The trustees present their report with the financial statements of the charity for the year ended 31 January 2017. The trustees have adopted the provisions of 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

OBJECTIVES

The objectives of the Association are to advance knowledge of the alternative processes and methods of socio-economic change, which studies are commonly referred to as development studies, through inter-disciplinary studies, meetings, conferences, and the dissemination of information about research results, operation and practice, course curricula, and training schemes.

VISION

- i. The DSA exists to nurture the intellectual tradition of development studies, to be: politically sensitive, reflective, critical, normative and multidisciplinary etc.
- ii. Core to this is the support from the DSA to institutions that teach and do research on development studies and provision of a platform for their collective voice
- iii. Because plurality and diversity is valued by us, and because change requires a broad coalition of actors, the DSA wants to engage with a wider ecosystem of research, practice and policy in international development
- iv. We recognise that aid is neither necessary nor sufficient for development but that it accelerates development under the right conditions and that given our wide knowledge of development-and because we want to see our work lead to change - we have an important role to play in supporting aid to promote 'good change '
- v. We are committed to being inclusive as an Association but, on occasion, will not admit to membership institutions or organisations that do not support our purpose
- vi. The DSA is committed to maintaining the highest possible standards and quality in all of its activities

ACTIVITIES

Within the DSA's objectives, activities centre around three pillars:

1. To mobilise the UK and Ireland's collective capacity and knowledge on development to accelerate development
2. The nurturing of the next generation of development professionals
3. To invest in the infrastructure necessary for world-leading development studies

In these regards, DSA achieved the following during the Financial Year 2016-2017:

Mobilising collective capacity

The 2016 Annual Conference was held at the University of Oxford, 12th-14th September. Key statistics from the Conference are as follows: Participants: 606; Number of papers/presentations: 414; Plenary sessions: 2; Panels and study groups: 65. Planning for the next annual conference began in November 2016 and it was agreed that a 3-day event would be held at the University of Bradford.

The DSA Bulletin is emailed out monthly to nearly 1700 individuals. The Bulletin performs an important service, much appreciated by members and the sector as a whole, to allow members to publicise events, publications, jobs and other news of interest to the sector. It is compiled of contributions from members and continues to attract interest as a means of others to reach the development sector worldwide.

Study Group activity has remained high, with a very active participation in the annual conference at Oxford. The following activities were undertaken:

- The Business and Development Study group held a one-day workshop in December 2016 in London on: Moving past 'business as usual': What role for the private sector in development? They organised a panel at DSA2016 on NGOs and the corporate sector: the political-economy of partnership.
- The DSA Scotland Study group held a one-day conference at the University of Edinburgh in June 2016.
- The Environment, natural resources and climate change Study group organised a panel at DSA2016 on: The politics of environment and natural resource governance and livelihoods.
- The Gender, Policy and Practice Study group organised a panel at DSA2016: Bringing feminism back into development practice

Development Studies Association

Report of the Trustees for the Year Ended 31 January 2017

OBJECTIVES AND ACTIVITIES

- The Information, Technology and Development Study group organised a one-day workshop at University of Manchester in July 2016, on Big and Open Data for International Development. They organised a panel on 'Power, Politics and Digital Development' at DSA2016.
- The Media and Development Study group organised a panel at DSA2016 on The politics of 'looking good' whilst 'doing good': Understanding the role(s) of media in international development.
- The Migration, Development and Social Change Study group organised a one-day workshop with the UCL Institute of the Americas, in February 2016, on Latin American Perspectives on Migration, Social Inequalities and Life Transitions. They organised two panels at DSA2016 on: The politics of the migration-development nexus: re-centring South to South migrations. And on: Migration, life transitions and socio-political inequalities.
- The Multidimensional Poverty and Poverty Dynamics Study group organised a panel at DSA2016 on Poverty dynamics: shame, blame and responsibility.
- The NGOs in development Study group organised a panel at DSA2016 entitled Political or apolitical; powerful or powerless? NGOs, politics and power.
- The Religions and Development Study group launched themselves with a workshop in April 2016. They organised a panel at DSA2016 on: The role of religion in defining and realising the SDGs.
- The Rising Powers Study group organised two panels at DSA2016 on: South-South cooperation and post-2015 development agenda: divergence or convergence between new players and traditional actors? And on: China and the rising powers as development actors: looking across, looking back, looking forward.
- The Tourism Study group organised a series of talks/lectures through the year, at the RAI in London. They organised a panel at DSA2016.
- The Urbanisation and Development Study group organised a one-day workshop at the IDS in Sussex in July 2016. They organised a panel at DSA2016 on Gender, work and welfare in changing urban contexts.
- The Wellbeing and Psycho-social perspectives Study group organised a panel at DSA2016 on Psy-expertise and the new politics of the personal in international development.

Nurturing the Next Generation

The student representative on the council together with other council members, has continued to focus on activities that might appeal to students. On 31st January 2017 there were 181 student members of the association (29% of the total membership). This comprised 25 Masters' students, 152 PhD students and 4 Undergraduate students. Student membership is currently priced at £20. A membership flyer redesign is in progress which could be used to target new students, offering an additional half year's membership for free, tying in better with the start of the academic term/semester. The annual DSA student Facebook group has been maintained, providing updates on DSA news, development sector news, job and paid internship opportunities as well as workshops, conference and training opportunities. A networking opportunity for student members was held as part of DSA2016, along with a Publication strategies briefing for students and early career researchers (ECR), which proved to be very popular. These will thus be repeated at DSA2017.

The DSA's partnership with the International Consulting Economists Association (ICEA) offering an annual Masters' level economic development and development studies dissertation prize, has continued. The second award was made after DSA2016, to Robert Mwanamanga from Bradford University, for his work "Does foreign aid promote growth? Evidence from Malawi". It is hoped he will be given his award at DSA2017, along with the 2017 winners. The information and access to the winning dissertations continues to be posted on the DSA website.

Investing in Research Infrastructure

A Heads of Centres Meeting was not held within 2016-17, but a meeting is planned for 2017-18.

FINANCIAL REVIEW

Membership

Individual membership at 31st January 2017 was up from 381 to 588. Student membership had recovered to 2015 levels (from 96 to 181), and the growth overall can largely be attributed to the successful annual conference. Institutional membership stayed steady at 35. The new administrative practices have now bedded in (direct debits, fixed membership years, regular chasing of unpaid invoices for subs), perhaps resulting in better retention and enabling a steady increase over the coming years.

Finances

Development Studies Association

Report of the Trustees **for the Year Ended 31 January 2017**

FINANCIAL REVIEW

The DSA again achieved a good financial result following the successful turnaround of the previous year. Management of conference finances for the Oxford event reverted to DSA control so that both income and expenditure have increased to reflect this. As this was a particularly popular and successful event the level of surplus was higher than anticipated and contributed significantly to net income. Administration is skewed by the late payment of a contractual amount of £10,000 in 2017 which related to 2016 so the adjusted figure for Administration in 2017 would be £24,321. Cash at bank increased from £69,107 to £96,888.

Administration

The administration of the DSA continued to be carried out by NomadIT.

FUTURE PLANS

Organize a lively, well-attended 3 day conference at the University of Oxford in September.

Commence organization of the 2017 conference and seek proposals for hosting the 2018 conference.

Convene at least one 'Heads of Centres' meeting, with focus on teaching in international development and the Research Excellence Framework preparations.

AIMS FOR THE COMING YEAR (2017-18)

- Organize a lively three-day conference at the University of Bradford in September.
- Commence organization of the 2018 conference and seek proposals for hosting the 2019 conference.
- Convene at least one 'Heads of Centres' meeting, with focus on teaching in international development and the Research Excellence Framework preparations.
- Maintain institutional and individual membership levels for the ongoing sustainability of the Association.
- Continue to support the Study Groups in their work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The DSA Council reviews sources of, and responses to, risks at least annually. Sources of risk include fluctuating membership, conference attendance, level of study group activity and the status of development studies in the UK. Risks are mitigated through regular consultation with institutional members through Heads of Centres' meetings, monthly bulletins and email communication, reviewing membership categories and rates, reviewing the purpose and design of annual conferences and reviewing costs involved in administering the charity. This has been done during the past year, leading to a reduction in costs and the introduction of a new institutional member category to increase income.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

283670

Principal address

23 Linton Road
Hove
BN3 5HF

Development Studies Association

Report of the Trustees
for the Year Ended 31 January 2017

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Dr B Jones
Professor G Mohan
Dr F Nunan
G Wall - resigned 14.9.2016
Dr J Devine
Dr E Mawdsley - resigned 14.9.2016
Dr S White
T Travers
Dr L Camfield
Professor D Hulme
Professor U Kothari
J Linton
M Wright - resigned 14.9.2016
Dr N Gooptu
Dr L C Hammond
Miss S Peck - appointed 14.9.2016
Dr P Jolliffe - appointed 14.9.2016
Ms H Yanacopulos - appointed 14.9.2016
P Anand - appointed 14.9.2016

Independent examiner

Sterling Partners Limited
Chartered Accountants
Chartered Tax Advisors
2nd Floor, Grove House
774-780 Wilmslow Road
Didsbury
Manchester
Greater Manchester
M20 2DR

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

**Independent Examiner's Report to the Trustees of
Development Studies Association**

I report on the accounts for the year ended 31 January 2017 set out on pages six to thirteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

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

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr Saeid Mokhtassi
Sterling Partners Limited
Chartered Accountants
Chartered Tax Advisors
2nd Floor, Grove House
774-780 Wilmslow Road
Didsbury
Manchester
Greater Manchester
M20 2DR

Date:

Development Studies Association

**Statement of Financial Activities
for the Year Ended 31 January 2017**

	Notes	Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Promotion of development research		181,031	-	181,031	58,923
Investment income	2	135	-	135	152
Other income		848	-	848	-
Total		<u>182,014</u>	<u>-</u>	<u>182,014</u>	<u>59,075</u>
EXPENDITURE ON					
Charitable activities					
Promotion of development research		152,278	-	152,278	28,913
Other		1,955	-	1,955	-
Total		<u>154,233</u>	<u>-</u>	<u>154,233</u>	<u>28,913</u>
NET INCOME		<u>27,781</u>	<u>-</u>	<u>27,781</u>	<u>30,162</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>69,107</u>	<u>-</u>	<u>69,107</u>	<u>38,945</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>96,888</u></u>	<u><u>-</u></u>	<u><u>96,888</u></u>	<u><u>69,107</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Development Studies Association

Balance Sheet
At 31 January 2017

	Notes	Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
CURRENT ASSETS					
Cash at bank	6	96,888	-	96,888	69,107
NET CURRENT ASSETS		<u>96,888</u>	<u>-</u>	<u>96,888</u>	<u>69,107</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>96,888</u>	<u>-</u>	<u>96,888</u>	<u>69,107</u>
NET ASSETS		<u><u>96,888</u></u>	<u><u>-</u></u>	<u><u>96,888</u></u>	<u><u>69,107</u></u>
FUNDS	7				
Unrestricted funds				96,888	69,107
TOTAL FUNDS				<u><u>96,888</u></u>	<u><u>69,107</u></u>

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....
Trustee

Development Studies Association

Notes to the Financial Statements **for the Year Ended 31 January 2017**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2017	2016
	£	£
Interest received	135	152
	<u>135</u>	<u>152</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2017 nor for the year ended 31 January 2016.

Trustees' expenses

Trustees expenses of £1,392 (2015: £2,074) were paid during the year.

Development Studies Association

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2017**

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Promotion of development research	58,923	-	58,923
Investment income	152	-	152
Total	59,075	-	59,075
EXPENDITURE ON			
Charitable activities			
Promotion of development research	28,913	-	28,913
Total	28,913	-	28,913
NET INCOME	30,162	-	30,162
RECONCILIATION OF FUNDS			
Total funds brought forward	38,945	-	38,945
TOTAL FUNDS CARRIED FORWARD	69,107	-	69,107

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 February 2016 and 31 January 2017	715
DEPRECIATION	
At 1 February 2016 and 31 January 2017	715
NET BOOK VALUE	
At 31 January 2017	-
At 31 January 2016	-

Development Studies Association

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2017**

6. CASH AT BANK

	General fund	2017 Total funds	2016 Total funds
	£	£	£
Cash at bank and in hand	96,888	96,888	69,107

7. MOVEMENT IN FUNDS

Each of the below funds have arisen due to the donors specifying that the funds donated have to be spent on the specific projects.

Restrictions are imposed through contracts which are signed at the beginning of each project.

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2017.

9. FUNDS

Project	Funds brought forward £	Income £	Expenditure £	Transfer between funds £	Funds carried forward £
RESTRICTED FUNDS					
Welsh Assembly	-	-	-	-	-
Conference 2011	-	-	-	-	-
New Ideas	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNRESTRICTED FUNDS					
General fund	69,107	180,052	152,271	-	96,888
	<u>69,107</u>	<u>180,052</u>	<u>152,271</u>	<u>-</u>	<u>96,888</u>
TOTAL FUNDS	<u>69,107</u>	<u>180,052</u>	<u>152,271</u>	<u>-</u>	<u>96,888</u>

Development Studies Association

**Reconciliation of Income and Expenditure
for the Year Ended 31 January 2016**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
INCOME AND ENDOWMENTS FROM				
Charitable activities		58,923	-	58,923
Investment income		152	-	152
Other income		-	-	-
		<hr/>	<hr/>	<hr/>
Total		59,075	-	59,075
 EXPENDITURE ON				
Charitable activities		28,913	-	28,913
Other		-	-	-
		<hr/>	<hr/>	<hr/>
NET INCOME		30,162	-	30,162
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Development Studies Association

Reconciliation of Funds

At 1 February 2015

(Date of Transition to FRS 102)

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
		—	—	—
		-	-	-
TOTAL ASSETS LESS CURRENT LIABILITIES		-	-	-
		—	—	—
		-	-	-
		==	==	==
FUNDS		—	—	—
		-	-	-
TOTAL FUNDS		==	==	==

Development Studies Association

Reconciliation of Funds

At 31 January 2016

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
CURRENT ASSETS				
Cash at bank		69,107	-	69,107
		<u>69,107</u>	<u>-</u>	<u>69,107</u>
NET CURRENT ASSETS		<u>69,107</u>	<u>-</u>	<u>69,107</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		69,107	-	69,107
		<u>69,107</u>	<u>-</u>	<u>69,107</u>
NET ASSETS		<u>69,107</u>	<u>-</u>	<u>69,107</u>
FUNDS				
Unrestricted funds		69,107	-	69,107
		<u>69,107</u>	<u>-</u>	<u>69,107</u>
TOTAL FUNDS		<u>69,107</u>	<u>-</u>	<u>69,107</u>

Development Studies Association

**Detailed Statement of Financial Activities
for the Year Ended 31 January 2017**

	2017 £	2016 £
INCOME AND ENDOWMENTS		
Investment income		
Interest received	135	152
Charitable activities		
Subscriptions	48,504	58,923
Conference and exhibitions	132,527	-
	<hr/> 181,031	<hr/> 58,923
Other income		
Other income	848	-
	<hr/> 182,014	<hr/> 59,075
EXPENDITURE		
Charitable activities		
Affiliations	-	431
Conference	111,155	103
Administration	34,321	20,312
Study groups	3,196	1,626
Web maintenance	70	2,991
Stationery, print and postage	-	426
Council expenses	1,257	1,392
Bank and credit charges	2,279	1,082
Book-keeping	-	550
	<hr/> 152,278	<hr/> 28,913
Support costs		
Governance costs		
Sundries	155	-
Accountancy and legal fees	1,800	-
	<hr/> 1,955	<hr/> -
Total resources expended	<hr/> 154,233	<hr/> 28,913
Net income	<hr/> <hr/> 27,781	<hr/> <hr/> 30,162

This page does not form part of the statutory financial statements