

REGISTERED COMPANY NUMBER: SC147783 (Scotland)
REGISTERED CHARITY NUMBER: 022963

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2019
for**

**The Active Learning Centre
(Limited by Guarantee)**



The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

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for the Year Ended 31 May 2019**

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**The Active Learning Centre
(Limited by Guarantee)**

**Report of the Trustees
for the Year Ended 31 May 2019**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2019. 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

Activities and funding

The Active Learning Centre would like to acknowledge the support of its funder for its main project, the Royal Norwegian Embassy and its NGO partner in Malawi, the Women's Legal Resources Centre.

This project has just ended its first year and has met all its outcomes, including training 33 local trainers to deliver a training programme for councillors in Malawi, delivering regional roundtables for elected councillors (90 percent attendance, against a target of 80 percent), and the design and delivery of a locally-based training programme in every council in Malawi. This project's AGM will be held in Malawi on 13th October, 2015, and the annual report made available on the ALC website www.activelearningcentre.org

The Centre is very much aware that its work depends on a number of partnerships and it would like to acknowledge their very important contribution, in particular the Malawi Ministry of Local Government, UN Women Malawi, and the Malawi Local Government Association (MALGA).

It also acknowledges the important contribution of the Centre for Research and Development in Adult and Lifelong Learning.

FINANCIAL REVIEW

Reserves policy

Strategy for reserves

Active Learning Centre will continue to work with its two consultants to research and apply for new funds and projects. They have recently been successful in securing funds for a two-year project in Malawi focusing on training councillors (2014 -16).

The Active Learning Centre has always been aware that its work carries a higher than average health risks. Long journeys on poor roads, tropical diseases and living with poor public health standards are just a few of the risks associated with international development work. Reserves required for liabilities for sick pay and replacement staff, have been substantially reduced now that the Centre no longer has full-time employees.

The Centre continues to keep office costs to a minimum further by sharing an office with Visiting Professors to the Education Department. Photocopier, mobile phone contracts and an expensive landline contract with BT have also been terminated.

The Centre continues to compete for funds in a very competitive sector, with thousands applying and only tens of projects eventually being successful. As reported above the Centre has one new project and will continue to seek out funds for further work.

General reserves

The Active Learning Centre is able to operate in the short term but unless further income is sourced, the trustees will have to consider if continuing to operate is a viable proposition. Costs will continue to be carefully monitored.

The Centre has general reserves to cover organisations core costs (excluding projects) for 6 months. It is the board's aspiration to keep its reserves at a level to cover ALC full operational costs (ongoing projects and core costs) for 6 months.

Funding

The net result for the year was a net inflow of funds of £16,753.

The directors continue to explore all available avenues to obtain funding in today's difficult economic climate.

**Report of the Trustees
for the Year Ended 31 May 2019**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Carrying out the aims and objectives of the association

The Active Learning Centre (ALC) was established in 1993 to build democratic participation and implement human rights through research and education with civil organisations, their members and elected representatives. The work of the centre pays particular attention to women, believing that women's predominance amongst the poor is an inevitable result of their lack of rights and representation. The main objective of the association as set out in the company articles is:

"The advancement of education of the public, particularly women, concerning the development of democracy and the maintenance and observance of human rights"

Principal activities

The Centre's principal activity this year has been the design and delivery of an active democracy project in Malawi, building the capacity of all 462 elected councillors in the country.

Company status

The Active Learning Centre is a company limited by guarantee incorporated in Scotland (registration number 147783).

The company secretary is currently Danny Phillips.

The Active Learning Centre is also a recognised Scottish Charity (charity reference number SC022963). The Centre is governed by its Memorandum and Articles of Association which sets out their method of appointing the Board of Directors from members of the association.

Organisational structure

Board of Directors

The Active Learning Centre is grateful to all board members who have given their time and expertise to the Active Learning Centre during this year:

- Kathy Maclachlan: retired literacy specialist from the Department of Adult and Continuing Education (DACE), University of Glasgow
- David McAllister: Communications Manager, Planning Aid Scotland
- Dr Joan McDowell: retired lecturer, formerly of the School of Medicine, University of Glasgow
- Nick Wright: chartered town planner (chair of board)

Also in attendance at Board meetings:

- Margaret Sutherland: Lecturer in additional support needs, University of Glasgow; Depute Director of the Centre for Research and Development in Adult and Lifelong Learning (CR&DALL), Director of Scottish Network for Able Pupils; Margaret is the representative of CR&DALL with which the Active Learning Centre has a long-standing relationship.

- Danny Phillips: consultant and long-standing associate of the Active Learning Centre.

- Susan Dalgety: consultant and long-standing associate of the Active Learning Centre.

Kathy Phillips: long-standing associate and former board member of the Active Learning Centre.

Danny Phillips and Susan Dalgety are responsible for carrying out the organisation's administrative tasks, delivering existing project work and consultancy services, and help to identify new areas of work and potential funds to ensure the long term future of the organisation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC147783 (Scotland)

Registered Charity number

022963

**The Active Learning Centre
(Limited by Guarantee)**

**Report of the Trustees
for the Year Ended 31 May 2019**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office

505 Great Western Road
GLASGOW
G12 8HN

Trustees

K Maclachlan
N Wright

Company Secretary

D Phillips

Independent examiner

C M Fotheringham CA
The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Approved by order of the board of trustees on 19 February 2020 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'N Wright', is written over the printed name.

N Wright - Trustee

**Independent Examiner's Report to the Trustees of
The Active Learning Centre
(Limited by Guarantee)**

I report on the accounts for the year ended 31 May 2019 set out on pages five to twelve.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the 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 Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 I do not express an audit opinion on the view given by the accounts.


Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

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.



C M Fotheringham CA
The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

19 February 2020

**Statement of Financial Activities
for the Year Ended 31 May 2019**

		Unrestricted fund £	Restricted funds £	31.5.19 Total funds £	31.5.18 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	121,143	121,143	44,874
Investment income	3	47	1	48	3
Other income		-	-	-	1,200
Total		<u>47</u>	<u>121,144</u>	<u>121,191</u>	<u>46,077</u>
 EXPENDITURE ON					
Charitable activities	4				
Charitable activities		123	68,261	68,384	45,776
Support costs		-	152	152	206
Total		<u>123</u>	<u>68,413</u>	<u>68,536</u>	<u>45,982</u>
 NET INCOME/(EXPENDITURE)		<u>(76)</u>	<u>52,731</u>	<u>52,655</u>	<u>95</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		1,080	1,686	2,766	2,671
 TOTAL FUNDS CARRIED FORWARD		<u><u>1,004</u></u>	<u><u>54,417</u></u>	<u><u>55,421</u></u>	<u><u>2,766</u></u>

**The Active Learning Centre
(Limited by Guarantee)**

**Balance Sheet
At 31 May 2019**

	Notes	Unrestricted fund £	Restricted funds £	31.5.19 Total funds £	31.5.18 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		1,514	54,927	56,441	3,276
CREDITORS					
Amounts falling due within one year	10	(510)	(510)	(1,020)	(510)
NET CURRENT ASSETS		<u>1,004</u>	<u>54,417</u>	<u>55,421</u>	<u>2,766</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,004</u>	<u>54,417</u>	<u>55,421</u>	<u>2,766</u>
NET ASSETS		<u><u>1,004</u></u>	<u><u>54,417</u></u>	<u><u>55,421</u></u>	<u><u>2,766</u></u>
FUNDS	11				
Unrestricted funds				1,004	1,080
Restricted funds				<u>54,417</u>	<u>1,686</u>
TOTAL FUNDS				<u><u>55,421</u></u>	<u><u>2,766</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 19 February 2020 and were signed on its behalf by:



N Wright -Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 May 2019**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Fixtures and fittings - 33% on cost

Taxation

The charity is exempt from corporation 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. DONATIONS AND LEGACIES

	31.5.19	31.5.18
	£	£
Grants	121,143	44,874

Grants received, included in the above, are as follows:

	31.5.19	31.5.18
	£	£
Royal Norwegian Embassy	121,143	44,874

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2019**

3. INVESTMENT INCOME

	31.5.19	31.5.18
	£	£
Deposit account interest	48	3
	<u>48</u>	<u>3</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 5)	Support costs (See note 6)	Totals
	£	£	£
Charitable activities	66,851	1,533	68,384
Support costs	-	152	152
	<u>66,851</u>	<u>1,685</u>	<u>68,536</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.5.19	31.5.18
	£	£
Direct project expenditure	54,101	39,511
Repaid to funder	1,822	-
Website	153	353
Consultancy fees	10,775	4,935
	<u>66,851</u>	<u>44,799</u>

6. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Charitable activities	-	123	1,410	1,533
Support costs	152	-	-	152
	<u>152</u>	<u>123</u>	<u>1,410</u>	<u>1,685</u>

Support costs, included in the above, are as follows:

Management

	31.5.19	31.5.18
	Support costs	Total activities
	£	£
Postage and stationery	130	140
Sundries	-	13
Travelling and accommodation	22	53
	<u>152</u>	<u>206</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2019

6. SUPPORT COSTS - continued

Finance

	31.5.19 Charitable activities	31.5.18 Total activities
	£	£
Bank charges	123	77
	<u> </u>	<u> </u>

Governance costs

	31.5.19 Charitable activities	31.5.18 Total activities
	£	£
Accountancy fees	1,410	900
	<u> </u>	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2019 nor for the year ended 31 May 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2019 nor for the year ended 31 May 2018.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	44,874	44,874
Investment income	3	-	3
Other income	1,200	-	1,200
	<u> </u>	<u> </u>	<u> </u>
Total	1,203	44,874	46,077
 EXPENDITURE ON			
Charitable activities			
Charitable activities	258	45,518	45,776
Support costs	206	-	206
	<u> </u>	<u> </u>	<u> </u>
Total	464	45,518	45,982
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	739	(644)	95

Notes to the Financial Statements - continued
for the Year Ended 31 May 2019

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	341	2,330	2,671
TOTAL FUNDS CARRIED FORWARD	<u>1,080</u>	<u>1,686</u>	<u>2,766</u>

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 June 2018 and 31 May 2019	<u>4,939</u>
DEPRECIATION	
At 1 June 2018 and 31 May 2019	<u>4,939</u>
NET BOOK VALUE	
At 31 May 2019	<u>-</u>
At 31 May 2018	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.19 £	31.5.18 £
Accruals and deferred income	<u>1,020</u>	<u>510</u>

11. MOVEMENT IN FUNDS

	At 1.6.18 £	Net movement in funds £	At 31.5.19 £
Unrestricted funds			
General fund	1,080	(76)	1,004
Restricted funds			
Royal Norwegian Embassy	1,686	52,731	54,417
TOTAL FUNDS	<u>2,766</u>	<u>52,655</u>	<u>55,421</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2019

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47	(123)	(76)
Restricted funds			
Royal Norwegian Embassy	121,144	(68,413)	52,731
TOTAL FUNDS	<u>121,191</u>	<u>(68,536)</u>	<u>52,655</u>

Comparatives for movement in funds

	At 1.6.17 £	Net movement in funds £	At 31.5.18 £
Unrestricted Funds			
General fund	341	739	1,080
Restricted Funds			
Royal Norwegian Embassy	2,330	(644)	1,686
TOTAL FUNDS	<u>2,671</u>	<u>95</u>	<u>2,766</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,203	(464)	739
Restricted funds			
Royal Norwegian Embassy	44,874	(45,518)	(644)
TOTAL FUNDS	<u>46,077</u>	<u>(45,982)</u>	<u>95</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2019**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.17 £	Net movement in funds £	At 31.5.19 £
Unrestricted funds			
General fund	341	663	1,004
Restricted funds			
Royal Norwegian Embassy	2,330	52,087	54,417
TOTAL FUNDS	<u>2,671</u>	<u>52,750</u>	<u>55,421</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,250	(587)	663
Restricted funds			
Royal Norwegian Embassy	166,018	(113,931)	52,087
TOTAL FUNDS	<u>167,268</u>	<u>(114,518)</u>	<u>52,750</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2019.

**Detailed Statement of Financial Activities
for the Year Ended 31 May 2019**

	31.5.19 £	31.5.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	121,143	44,874
Investment income		
Deposit account interest	48	3
Other income		
Other income	-	1,200
Total incoming resources	121,191	46,077
EXPENDITURE		
Charitable activities		
Direct project expenditure	54,101	39,511
Repaid to funder	1,822	-
Website	153	353
Consultancy fees	10,775	4,935
	66,851	44,799
Support costs		
Management		
Postage and stationery	130	140
Sundries	-	13
Travelling and accommodation	22	53
	152	206
Finance		
Bank charges	123	77
Governance costs		
Accountancy fees	1,410	900
Total resources expended	68,536	45,982
Net income	52,655	95