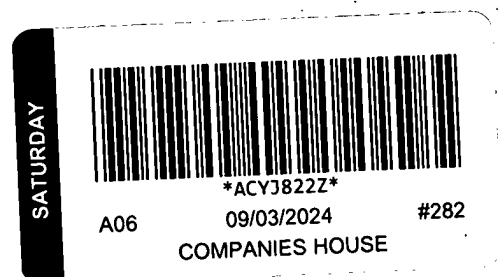


**REGISTERED COMPANY NUMBER: SC147783 (Scotland)**  
**REGISTERED CHARITY NUMBER: 022963**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 30 November 2023**  
**for**  
**The Active Learning Centre**  
**(Limited by Guarantee)**

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



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

**Contents of the Financial Statements  
for the Year Ended 30 November 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6 to 7</b>
<b>Notes to the Financial Statements</b>	<b>8 to 14</b>
<b>Detailed Statement of Financial Activities</b>	<b>15</b>

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

**Report of the Trustees  
for the Year Ended 30 November 2023**

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 30 November 2023. 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Activities and funding**

The Active Learning Centre's most recent major project ran from 2017 to 2022, providing capacity building for councillors across 11 districts in Malawi in collaboration with its NGO partner in Malawi, the Women's Legal Resources Centre, with funding support from the Royal Norwegian Embassy and in partnership with the Malawi Ministry of Local Government, the Malawi Local Government Association (MALGA) and the University of Glasgow's Centre for Research and Development in Adult and Lifelong Learning.

Since completion of that project, the ALC has made contributions from its own resources to a number of projects in Malawi each year in line with ALC objectives. These include the Keeping Girls in Schools project in conjunction with the McConnell International Foundation; a women's training centre in the Zomba District run by a community-based organisation, AYIDO, that provides vocational training to women in a range of construction skills, including welding and carpentry; individual training and education sponsorship; and tree planting in Mzuzu.

**FINANCIAL REVIEW**

The net result for the year was a net outflow of funds of £506.

In recent years, the Active Learning Centre has worked with its two consultants to research and apply for new funds and projects. The Centre continues to explore all available avenues to obtain funding in today's difficult economic climate. but the sector is very competitive with thousands applying and only tens of projects eventually being successful.

Our office and administrative costs have already been reduced, and the Centre will continue to minimise its overheads.

The Centre has general reserves to cover organisations core costs (excluding projects) for at least a further year and is therefore able to operate in the short term. However, unless further income is sourced, the trustees will consider if continuing to operate is a viable proposition.

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

**Report of the Trustees  
for the Year Ended 30 November 2023**

**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"

**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:

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

Also in attendance at Board meetings:

- Professor Margaret Sutherland, Professor of High Ability Studies and Inclusive Practice, University of Glasgow.
- Danny Phillips: consultant and long-standing associate of the Active Learning Centre.
- Susan Dalgety: consultant and long-standing associate of the Active Learning Centre.
- Kate Phillips: long-standing associate and former board member of the Active Learning Centre.

Susan Dalgety and Danny Phillips 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.

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

**Report of the Trustees  
for the Year Ended 30 November 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC147783 (Scotland)

**Registered Charity number**

022963

**Registered office**

505 Great Western Road  
GLASGOW  
G12 8HN

**Trustees**

K Maclachlan  
N Wright

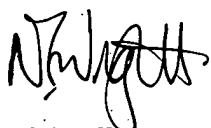
**Company Secretary**

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 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'N Wright', is written over a horizontal line.

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 30 November 2023 set out on pages five to fourteen.

**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. 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.

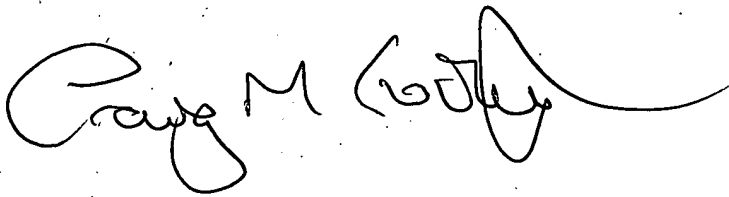
**Independent examiner's statement**

In 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 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 Institute of Chartered Accountants of Scotland

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

19 February 2024

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

**Statement of Financial Activities  
for the Year Ended 30 November 2023**

				Year Ended 30.11.23 Total funds £	Period 1.6.21 to 30.11.22 Total funds £
	Notes	Unrestricted fund £	Restricted funds £		
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	-	-	-	380
Investment income	3	-	-	-	4
<b>Total</b>		-	-	-	384
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Charitable activities		506	-	506	55,307
<b>NET INCOME/(EXPENDITURE)</b>		(506)	-	(506)	(54,923)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		2,405	-	2,405	57,328
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,899</u>	<u>-</u>	<u>1,899</u>	<u>2,405</u>

The notes form part of these financial statements

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

**Balance Sheet  
30 November 2023**

	Notes	Unrestricted fund £	Restricted funds £	30.11.23 Total funds £	30.11.22 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		1,899	-	1,899	3,905
<b>CREDITORS</b>					
Amounts falling due within one year	10	-	-	-	(1,500)
<b>NET CURRENT ASSETS</b>		<u>1,899</u>	<u>-</u>	<u>1,899</u>	<u>2,405</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,899</u>	<u>-</u>	<u>1,899</u>	<u>2,405</u>
<b>NET ASSETS</b>		<u>1,899</u>	<u>-</u>	<u>1,899</u>	<u>2,405</u>
<b>FUNDS</b>	11				
Unrestricted funds				<u>1,899</u>	<u>2,405</u>
<b>TOTAL FUNDS</b>				<u>1,899</u>	<u>2,405</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2023 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.

The notes form part of these financial statements.

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

**Balance Sheet - continued  
30 November 2023**

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 and authorised for issue on 19 February 2024 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'N Wright', is positioned above the name of the trustee.

N Wright - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 30 November 2023**

**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 2019)', 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.

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2023**

**2. DONATIONS AND LEGACIES**

	Year Ended 30.11.23	Period 1.6.21 to 30.11.22
	£	£
Donations	-	380
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	Year Ended 30.11.23	Period 1.6.21 to 30.11.22
	£	£
Deposit account interest	-	4
	<u>          </u>	<u>          </u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Charitable activities			
	230	276	506
	<u>          </u>	<u>          </u>	<u>          </u>

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	Year Ended 30.11.23	Period 1.6.21 to 30.11.22
	£	£
Direct project expenditure	-	45,184
Consultancy fees	-	6,970
Donations and grants paid	230	835
	<u>          </u>	<u>          </u>
	230	52,989
	<u>          </u>	<u>          </u>

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

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2023**

**6. SUPPORT COSTS**

	Management £	Finance £	Totals £
Charitable activities			
	13	263	276
	<u>13</u>	<u>263</u>	<u>276</u>

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

**Management**

	Year Ended 30.11.23 Charitable activities	Period 1.6.21 to 30.11.22 Total activities
	£	£
Subscriptions	-	90
Sundries	13	74
	<u>13</u>	<u>164</u>

**Finance**

	Year Ended 30.11.23 Charitable activities	Period 1.6.21 to 30.11.22 Total activities
	£	£
Bank charges	263	144
	<u>263</u>	<u>144</u>

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2023**

**6. SUPPORT COSTS - continued**  
**Governance costs**

	Year Ended 30.11.23 Total activities £	Period 1.6.21 to 30.11.22 Total activities £
Accountancy fees	-	2,010

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 November 2023 nor for the period ended 30 November 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 November 2023 nor for the period ended 30 November 2022.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	380	-	380
Investment income	4	-	4
<b>Total</b>	<b>384</b>	<b>-</b>	<b>384</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	2,319	52,988	55,307
<b>NET INCOME/(EXPENDITURE)</b>	<b>(1,935)</b>	<b>(52,988)</b>	<b>(54,923)</b>
Transfers between funds	2,330	(2,330)	-
<b>Net movement in funds</b>	<b>395</b>	<b>(55,318)</b>	<b>(54,923)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	2,010	55,318	57,328

Notes to the Financial Statements - continued  
for the Year Ended 30 November 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>2,405</u>	<u>-</u>	<u>2,405</u>

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<b>COST</b>	
At 1 December 2022 and 30 November 2023	<u>4,939</u>
<b>DEPRECIATION</b>	
At 1 December 2022 and 30 November 2023	<u>4,939</u>
<b>NET BOOK VALUE</b>	
At 30 November 2023	<u>-</u>
At 30 November 2022	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.23 £	30.11.22 £
	<u>          </u>	<u>          </u>
Accruals and deferred income	<u>-</u>	<u>1,500</u>

11. MOVEMENT IN FUNDS

	At 1.12.22 £	Net movement in funds £	At 30.11.23 £
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Unrestricted funds</b>			
General fund	2,405	(506)	1,899
<b>TOTAL FUNDS</b>	<u>2,405</u>	<u>(506)</u>	<u>1,899</u>

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2023**

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(506)	(506)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>          </u> <u>          </u>	<u>          </u> <u>          </u>	<u>          </u> <u>          </u>

**Comparatives for movement in funds**

	At 1.6.21 £	Net movement in funds £	Transfers between funds £	At 30.11.22 £
<b>Unrestricted funds</b>				
General fund	2,010	(1,935)	2,330	2,405
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Restricted funds</b>				
Royal Norwegian Embassy	55,318	(52,988)	(2,330)	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>          </u> <u>          </u>	<u>          </u> <u>          </u>	<u>          </u> <u>          </u>	<u>          </u> <u>          </u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	384	(2,319)	(1,935)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Restricted funds</b>			
Royal Norwegian Embassy	-	(52,988)	(52,988)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>          </u> <u>          </u>	<u>          </u> <u>          </u>	<u>          </u> <u>          </u>

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2023**

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 November 2023.

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

**Detailed Statement of Financial Activities  
for the Year Ended 30 November 2023**

	Year Ended 30.11.23 £	Period 1.6.21 to 30.11.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	380
<b>Investment income</b>		
Deposit account interest	-	4
<b>Total incoming resources</b>	-	384
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Direct project expenditure	-	45,184
Consultancy fees	-	6,970
Donations and grants paid	230	835
	230	52,989
<b>Support costs</b>		
<b>Management</b>		
Subscriptions	-	90
Sundries	13	74
	13	164
<b>Finance</b>		
Bank charges	263	144
<b>Governance costs</b>		
Accountancy fees	-	2,010
<b>Total resources expended</b>	506	55,307
<b>Net expenditure</b>	(506)	(54,923)

This page does not form part of the statutory financial statements