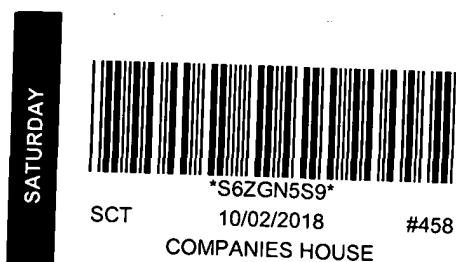


REGISTERED COMPANY NUMBER: SC147783 (Scotland)
REGISTERED CHARITY NUMBER: 022963

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2017
for**

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



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

**Contents of the Financial Statements
for the Year Ended 31 May 2017**

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

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

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 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

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 £17,653.

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 2017**

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.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Board of Directors

The Active Learning Centre is grateful to all the board members who gave 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. (Chair of Board)

Dr Geraldine McDonald: Specialist in international development with most recent experience related to the impacts of extractive industries in southern countries.

Nick Wright: Specialist in Urban Planning

Thanks to the directors who stood down during the year: Lynette Jordan, Helen Martin and Catriona Burness. Their expertise and commitment was very much appreciated by the organisation.

Two new directors were co-opted on to the board, following a seminar held in November 2015 to promote the work of the organisation, they are: David McAllister, Communications Manager for Planning Aid Scotland and Dr Joan McDowell, Senior Lecturer, School of Medicine, University of Glasgow.

In attendance at Board meetings Margaret Sutherland: Lecturer in additional support needs, University of Glasgow, Director Scottish Network for Able Pupils and Depute Director The Centre for Research and Development in Adult and Lifelong Learning (CR&DALL). Margaret is the representative of CR&DALL with whom Active Learning Centre has a memorandum of understanding and is developing joint work.

In attendance to give reports on activities of the organisation: Danny Phillips and Susan Dalgety.

Board development and capacity building

During the year the Board delivered on the strategy facilitated by Professor Mike Donnelly, a leading business strategy academic (Honorary Professor, Heriot-Watt University in Scotland, Honorary Fellow of the Strategic Management Institute of Australia and an Adjunct Professors with the University of the Sunshine Coast in Australia). This included the recruitment of new directors, the development of new products/services and regular review of the organisation's future.

The Board meets on a regular basis (bi-monthly) and is attended by board members and the consultants responsible for managing projects and fundraising. Board members receive and discuss activity reports from the consultants and financial statements. The Board has also discussed and agreed a number of options for current and future funding and organisational development and review progress at every meeting.

The two consultants are responsible for carrying out organisation's administrative tasks, delivering existing project work and consultancy services and identifying new areas of work and potential funds to ensure the long term of the organisation.

The Centre has made one major application in the last 12 months, to the Scottish Government's International Development Fund. this was unsuccessful. It secured two pieces of consultancy work (with Stratagem International and The Conforti Institute) and are in the process of developing a new product, aimed at the University of Glasgow international post-graduates.

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 2017**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office

The University of Glasgow
Room 545, St Andrews Building
11 Eldon Street
GLASGOW
G3 6NH

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 8 February 2018 and signed on its behalf by:

K Maclachlan - 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 2017 set out on pages six 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. 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 Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

8 February 2018

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

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

	Notes	Unrestricted fund £	Restricted funds £	31.5.17 Total funds £	31.5.16 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	53,570	53,570	45,915
Investment income	3	3	1	4	5
Other income		1,417	-	1,417	2,710
Total		<u>1,420</u>	<u>53,571</u>	<u>54,991</u>	<u>48,630</u>
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		1,047	54,449	55,496	85,184
Support costs		410	-	410	1,358
Total		<u>1,457</u>	<u>54,449</u>	<u>55,906</u>	<u>86,542</u>
NET INCOME/(EXPENDITURE)		<u>(37)</u>	<u>(878)</u>	<u>(915)</u>	<u>(37,912)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		378	3,208	3,586	41,498
TOTAL FUNDS CARRIED FORWARD		<u>341</u>	<u>2,330</u>	<u>2,671</u>	<u>3,586</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

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

**Balance Sheet
At 31 May 2017**

	Notes	Unrestricted fund £	Restricted funds £	31.5.17 Total funds £	31.5.16 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		2,051	2,330	4,381	5,806
CREDITORS					
Amounts falling due within one year	11	(1,710)	-	(1,710)	(2,220)
NET CURRENT ASSETS		<u>341</u>	<u>2,330</u>	<u>2,671</u>	<u>3,586</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		341	2,330	2,671	3,586
NET ASSETS		<u>341</u>	<u>2,330</u>	<u>2,671</u>	<u>3,586</u>
FUNDS	12				
Unrestricted funds				341	378
Restricted funds				2,330	3,208
TOTAL FUNDS				<u>2,671</u>	<u>3,586</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 May 2017 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 special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 8 February 2018 and were signed on its behalf by:

K Maclachlan -Trustee



The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 May 2017

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

	31.5.17	31.5.16
	£	£
Grants	<u>53,570</u>	<u>45,915</u>
Grants received, included in the above, are as follows:		
	31.5.17	31.5.16
	£	£
Royal Norwegian Embassy	<u>53,570</u>	<u>45,915</u>

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

3. INVESTMENT INCOME

	31.5.17 £	31.5.16 £
Deposit account interest	4	5
	<u> </u>	<u> </u>

4. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 5) £	Support costs (See note 6) £	Totals £
Charitable activities	54,888	608	55,496
Support costs	-	410	410
	<u>54,888</u>	<u>1,018</u>	<u>55,906</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.5.17 £	31.5.16 £
Direct project expenditure	38,405	58,066
Website	153	301
Consultancy fees	16,330	24,318
	<u>54,888</u>	<u>82,685</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	-	128	480	608
Support costs	410	-	-	410
	<u>410</u>	<u>128</u>	<u>480</u>	<u>1,018</u>

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

Management

	31.5.17 Support costs £	31.5.16 Total activities £
Insurance	147	735
Telephone	-	157
Postage and stationery	212	95
Subscriptions	-	323
Sundries	13	13
Travelling and accommodation	38	35
	<u>410</u>	<u>1,358</u>

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

6. SUPPORT COSTS - continued

Finance

	31.5.17 Charitable activities	31.5.16
	Total activities	
	£	£
Bank charges	<u>128</u>	<u>133</u>

Governance costs

	31.5.17 Charitable activities	31.5.16
	Total activities	
	£	£
Auditors' remuneration	-	1,200
Accountancy fees	480	1,020
AGM expenses	-	146
	<u>480</u>	<u>2,366</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.5.17 £	31.5.16 £
Auditors' remuneration	<u>-</u>	<u>1,200</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2017 nor for the year ended 31 May 2016.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	45,915	45,915
Investment income	5	-	5
Other income	2,710	-	2,710

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted fund £	Restricted funds £	Total funds £
Total	2,715	45,915	48,630
EXPENDITURE ON			
Charitable activities			
Charitable activities	3,265	81,919	85,184
Support costs	1,358	-	1,358
Total	4,623	81,919	86,542
NET INCOME/(EXPENDITURE)	(1,908)	(36,004)	(37,912)
RECONCILIATION OF FUNDS			
Total funds brought forward	2,286	39,212	41,498
TOTAL FUNDS CARRIED FORWARD	378	3,208	3,586
10. TANGIBLE FIXED ASSETS			
			Fixtures and fittings £
COST			
At 1 June 2016 and 31 May 2017			4,939
DEPRECIATION			
At 1 June 2016 and 31 May 2017			4,939
NET BOOK VALUE			
At 31 May 2017			-
At 31 May 2016			-
11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	31.5.17 £	31.5.16 £	
Accruals and deferred income	1,710	2,220	

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

12. MOVEMENT IN FUNDS

	At 1.6.16 £	Net movement in funds £	At 31.5.17 £
Unrestricted funds			
General fund	378	(37)	341
Restricted funds			
Royal Norwegian Embassy	3,208	(878)	2,330
TOTAL FUNDS	<u>3,586</u>	<u>(915)</u>	<u>2,671</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,420	(1,457)	(37)
Restricted funds			
Royal Norwegian Embassy	53,571	(54,449)	(878)
TOTAL FUNDS	<u>54,991</u>	<u>(55,906)</u>	<u>(915)</u>

13. RELATED PARTY DISCLOSURES

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

14. FIRST YEAR ADOPTION

These financial statements for the year ended 31 March 2017 are the first financial statements that comply with FRS 102 Section 1A small entities. The date of transition is 1 June 2016.

There has been no impact on opening equity and profit for the comparative period.

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

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

	31.5.17 £	31.5.16 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	53,570	45,915
Investment income		
Deposit account interest	4	5
Other income		
Other income	1,417	2,710
Total incoming resources	54,991	48,630
EXPENDITURE		
Charitable activities		
Direct project expenditure	38,405	58,066
Website	153	301
Consultancy fees	16,330	24,318
	54,888	82,685
Support costs		
Management		
Insurance	147	735
Telephone	-	157
Postage and stationery	212	95
Subscriptions	-	323
Sundries	13	13
Travelling and accommodation	38	35
	410	1,358
Finance		
Bank charges	128	133
Governance costs		
Auditors' remuneration	-	1,200
Accountancy fees	480	1,020
AGM expenses	-	146
	480	2,366
Total resources expended	55,906	86,542
Net expenditure	(915)	(37,912)

This page does not form part of the statutory financial statements