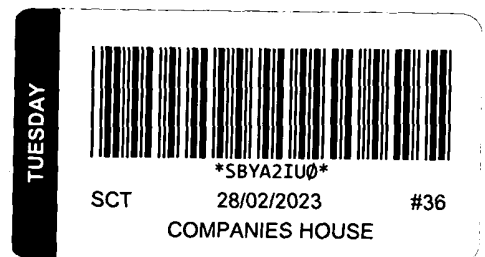


REGISTERED COMPANY NUMBER: SC147783 (Scotland)
REGISTERED CHARITY NUMBER: 022963

Report of the Trustees and
Unaudited Financial Statements for the Period 1 June 2021 to 30 November 2022
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 Period 1 June 2021 to 30 November 2022**

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

**Report of the Trustees
for the Period 1 June 2021 to 30 November 2022**

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 period 1 June 2021 to 30 November 2022. 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 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, which provides capacity building for councillors across 11 districts in Malawi, was due to complete its 3-year term on 31 December 2020. However, the impact of the global pandemic meant that the project had to be put on hold, and the final phase ran from September 2021 to end June 2022. This was agreed with the funder, the Royal Norwegian Embassy and the funds for the project were protected. The project's final report was submitted to the Embassy in October 2022.

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, the Malawi Local Government Association (MALGA) and the Royal Norwegian Embassy.

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

The ALC was able to support one small project in Malawi in 2021-22. It made a contribution to a women's training centre in the Zomba District, run by a community-based organisation, AYIDO. It provides vocational training to women in a range of construction skills, including welding and carpentry.

FINANCIAL REVIEW

Reserves policy

Strategy for reserves

In recent years, the Active Learning Centre has worked with its two consultants to research and apply for new funds and projects.

The Centre kept office costs to a minimum with its consultants working from home, to minimise costs.

The Centre competed for funds in a very competitive sector, with thousands applying and only tens of projects eventually being successful. Given the uncertain funding landscape it is now operating in, the Centre's trustees will consider its future operation at a series of meetings at a special meeting following its AGM in February 2023.

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 one year.

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

**Report of the Trustees
for the Period 1 June 2021 to 30 November 2022**

FINANCIAL REVIEW

Funding

The net result for the year was a net outflow of funds of £54,923.

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

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 delivery of an active democracy project in Malawi, building the capacity of all 120 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.

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

**Report of the Trustees
for the Period 1 June 2021 to 30 November 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

- Kate 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

Registered office

505 Great Western Road
GLASGOW
G12 8HN

Trustees

K Maclachlan
N Wright

Company Secretary

D Phillips

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

**Report of the Trustees
for the Period 1 June 2021 to 30 November 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

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 20 February 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'N Wright', with a stylized flourish at the end.

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 period 1 June 2021 to 30 November 2022 set out on pages six to fifteen.

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

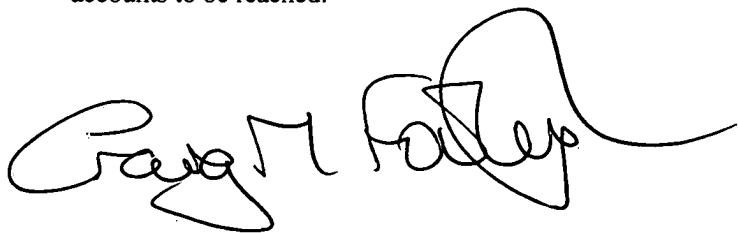
In connection with my examination, no matter has come to my attention :

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

20 February 2023

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

**Statement of Financial Activities
for the Period 1 June 2021 to 30 November 2022**

				Period 1.6.21 to 30.11.22 Total funds £	Year Ended 31.5.21 Total funds £
	Notes	Unrestricted fund £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	380	-	380	55,041
Investment income	3	4	-	4	3
Total		<u>384</u>	<u>-</u>	<u>384</u>	<u>55,044</u>
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		2,319	52,988	55,307	35,011
Support costs		-	-	-	152
Total		<u>2,319</u>	<u>52,988</u>	<u>55,307</u>	<u>35,163</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	(1,935)	(52,988)	(54,923)	19,881
		<u>2,330</u>	<u>(2,330)</u>	<u>-</u>	<u>-</u>
Net movement in funds		395	(55,318)	(54,923)	19,881
RECONCILIATION OF FUNDS					
Total funds brought forward		2,010	55,318	57,328	37,447
TOTAL FUNDS CARRIED FORWARD		<u>2,405</u>	<u>-</u>	<u>2,405</u>	<u>57,328</u>

The notes form part of these financial statements

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

**Balance Sheet
30 November 2022**

	Notes	Unrestricted fund £	Restricted funds £	30.11.22 Total funds £	31.5.21 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		3,905	-	3,905	58,229
CREDITORS					
Amounts falling due within one year	10	(1,500)	-	(1,500)	(901)
NET CURRENT ASSETS		<u>2,405</u>	<u>-</u>	<u>2,405</u>	<u>57,328</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,405	-	2,405	57,328
NET ASSETS		<u>2,405</u>	<u>-</u>	<u>2,405</u>	<u>57,328</u>
FUNDS	11				
Unrestricted funds				2,405	2,010
Restricted funds				-	55,318
TOTAL FUNDS				<u>2,405</u>	<u>57,328</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 November 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 November 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 Active Learning Centre
(Limited by Guarantee)**

**Balance Sheet - continued
30 November 2022**

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 20 February 2023 and were signed on its behalf by:

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

N Wright - Trustee

**Notes to the Financial Statements
for the Period 1 June 2021 to 30 November 2022**

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 Period 1 June 2021 to 30 November 2022**

2. DONATIONS AND LEGACIES

	Period 1.6.21 to 30.11.22 £	Year Ended 31.5.21 £
Donations	380	-
Grants	-	55,041
	<u>380</u>	<u>55,041</u>

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

	Period 1.6.21 to 30.11.22 £	Year Ended 31.5.21 £
Royal Norwegian Embassy	-	55,041
	<u>-</u>	<u>55,041</u>

3. INVESTMENT INCOME

	Period 1.6.21 to 30.11.22 £	Year Ended 31.5.21 £
Deposit account interest	4	3
	<u>4</u>	<u>3</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Charitable activities	52,989	2,318	55,307
	<u>52,989</u>	<u>2,318</u>	<u>55,307</u>

**Notes to the Financial Statements - continued
for the Period 1 June 2021 to 30 November 2022**

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Period 1.6.21 to 30.11.22 £	Year Ended 31.5.21 £
Direct project expenditure	45,184	31,560
Website	-	152
Consultancy fees	6,970	700
Donations and grants paid	835	995
	<u>52,989</u>	<u>33,407</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable activities				
	<u>164</u>	<u>144</u>	<u>2,010</u>	<u>2,318</u>

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

Management

	Period 1.6.21 to 30.11.22 Charitable activities £	Year Ended 31.5.21 Total activities £
Postage and stationery	-	9
Subscriptions	90	219
Sundries	74	55
	<u>164</u>	<u>283</u>

**Notes to the Financial Statements - continued
for the Period 1 June 2021 to 30 November 2022**

**6. SUPPORT COSTS - continued
Finance**

	Period 1.6.21 to 30.11.22 Charitable activities	Year Ended 31.5.21 Total activities
	£	£
Bank charges	144	63
	<u> </u>	<u> </u>
Governance costs		
	Period 1.6.21 to 30.11.22 Charitable activities	Year Ended 31.5.21 Total activities
	£	£
Accountancy fees	2,010	1,410
	<u> </u>	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 November 2022 nor for the year ended 31 May 2021.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 November 2022 nor for the year ended 31 May 2021.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	55,041	55,041
Investment income	3	-	3
	<u> </u>	<u> </u>	<u> </u>
Total	3	55,041	55,044
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			

**Notes to the Financial Statements - continued
for the Period 1 June 2021 to 30 November 2022**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Charitable activities			
	2,456	32,555	35,011
Support costs			
	152	-	152
Total	<u>2,608</u>	<u>32,555</u>	<u>35,163</u>
NET INCOME/(EXPENDITURE)	(2,605)	22,486	19,881
Transfers between funds	<u>1,865</u>	<u>(1,865)</u>	<u>-</u>
Net movement in funds	(740)	20,621	19,881
RECONCILIATION OF FUNDS			
Total funds brought forward	2,750	34,697	37,447
TOTAL FUNDS CARRIED FORWARD	<u>2,010</u>	<u>55,318</u>	<u>57,328</u>

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 June 2021 and 30 November 2022	<u>4,939</u>
DEPRECIATION	
At 1 June 2021 and 30 November 2022	<u>4,939</u>
NET BOOK VALUE	
At 30 November 2022	<u>-</u>
At 31 May 2021	<u>-</u>

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

**Notes to the Financial Statements - continued
for the Period 1 June 2021 to 30 November 2022**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.22	31.5.21
	£	£
Accruals and deferred income	1,500	901
	<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS

	At 1.6.21	Net movement in funds	Transfers between funds	At 30.11.22
	£	£	£	£
Unrestricted funds				
General fund	2,010	(1,935)	2,330	2,405
Restricted funds				
Royal Norwegian Embassy	55,318	(52,988)	(2,330)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>57,328</u>	<u>(54,923)</u>	<u>-</u>	<u>2,405</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	384	(2,319)	(1,935)
Restricted funds			
Royal Norwegian Embassy	-	(52,988)	(52,988)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>384</u>	<u>(55,307)</u>	<u>(54,923)</u>

**Notes to the Financial Statements - continued
for the Period 1 June 2021 to 30 November 2022**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.20 £	Net movement in funds £	Transfers between funds £	At 31.5.21 £
Unrestricted funds				
General fund	2,750	(2,605)	1,865	2,010
Restricted funds				
Royal Norwegian Embassy	34,697	22,486	(1,865)	55,318
TOTAL FUNDS	<u>37,447</u>	<u>19,881</u>	<u>-</u>	<u>57,328</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3	(2,608)	(2,605)
Restricted funds			
Royal Norwegian Embassy	55,041	(32,555)	22,486
TOTAL FUNDS	<u>55,044</u>	<u>(35,163)</u>	<u>19,881</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 30 November 2022.

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

**Detailed Statement of Financial Activities
for the Period 1 June 2021 to 30 November 2022**

	Period 1.6.21 to 30.11.22 £	Year Ended 31.5.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	380	-
Grants	-	55,041
	<u>380</u>	<u>55,041</u>
Investment income		
Deposit account interest	4	3
	<u>4</u>	<u>3</u>
Total incoming resources	<u>384</u>	<u>55,044</u>
EXPENDITURE		
Charitable activities		
Direct project expenditure	45,184	31,560
Website	-	152
Consultancy fees	6,970	700
Donations and grants paid	835	995
	<u>52,989</u>	<u>33,407</u>
Support costs		
Management		
Postage and stationery	-	9
Subscriptions	90	219
Sundries	74	55
	<u>164</u>	<u>283</u>
Finance		
Bank charges	144	63
Governance costs		
Accountancy fees	2,010	1,410
	<u>2,010</u>	<u>1,410</u>
Total resources expended	<u>55,307</u>	<u>35,163</u>
Net (expenditure)/income	<u>(54,923)</u>	<u>19,881</u>

This page does not form part of the statutory financial statements