

Charity Registration No. SC 028726

Company Registration No. SC 192486 (Scotland)

ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)
COMPANY LIMITED BY GUARANTEE
DIRECTORS' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2011

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**ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)
COMPANY LIMITED BY GUARANTEE
LEGAL AND ADMINISTRATIVE INFORMATION**

Directors

John Kinnon
Vinaykant Ruparelia
Steve Mackison
Murray Matthew
Robert Antczak
Dr Alan Sinclair
David Presly

Charity number

SC 028726

Company number

SC 192486

Principal address

Axis Business Centre
Thainstone
Inverurie
AB51 5TB

Independent examiner

Johnston Carmichael LLP
Bishops Court
29 Albyn Place
Aberdeen
AB10 1YL

**ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)
COMPANY LIMITED BY GUARANTEE
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ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC) COMPANY LIMITED BY GUARANTEE DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2011

The directors, who are also the trustees for the purpose of charity law, present their report and accounts for the year ended 31 March 2011.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Articles of Association, Memorandum of Association, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in October 2005.

The Aberdeenshire Life Education Centre was approved by the Inland Revenue Charity Division on 12 January 1999. The charitable company is a registered charity (registration number SC 028726).

Structure, governance and management

The charity is a charitable company limited by guarantee. The charitable company's objects are to enable young people to make positive choices about their health and to resist the pressures they may face to experiment with drugs.

The directors who served during the year were:

John Kinnon
Vinaykant Ruparelia
Steve Mackison
Murray Matthew
Robert Antczak
Dr Alan Sinclair
David Presly

None of the directors has any beneficial interest in the company.

Directors of the company are recruited by way of nomination by the existing directors of the company and appointed at the Annual General Meeting. New directors receive informal advice and information from existing directors regarding their duties and objectives of the charity.

Objectives, activities and achievements

The year proved to be another milestone in the evolution of ALEC. Julie Collins completed her training to join Lorraine Morrice and Kim Dodd as a full-time Educator, and Lesley Penny as relief Educator. The third mobile classroom was ordered, delivered and subsequently launched at a successful event in Banchory attended by our Patron, councillors, and other VIPs just after the October 2010 mid-term break.

Thereafter, for the first time, ALEC had 3 Mobile classrooms manned by 3 Educators delivering a quality health education programme to all nursery and primary school children throughout Aberdeenshire. During 2009/10 academic year 104 schools were visited and sessions were delivered to 14,458 pupils. 1,051 parents attended the awareness raising sessions that were offered in every school. With the new mobile classroom in place the statistics for 2010/11 should improve further.

A Transition Assembly Programme to engage parents across Aberdeenshire was piloted and parents were offered "How To Drug Proof Your Kids" courses which will allow young people and their carers to improve communication. To improve the pupil experience of health and substance misuse education during transition from primary to secondary, a new programme for S1 pupils with a particular emphasis on smoking prevention was supported by the funding supplied by Aberdeenshire Local Tobacco Alliance.

**ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)
COMPANY LIMITED BY GUARANTEE
DIRECTORS' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2011

The Educator's enthusiasm and commitment, along with that of Alan Cameron, the tower, has been instrumental in delivering the ALEC programme throughout a year interrupted for long periods due to snow. The support of Aberdeenshire Council, in particular, Quality Improvement Officer, Audrey Hendry, has been much appreciated.

Members of the ALEC committee have met regularly throughout the year and continue to throw their support behind the Charity.

Financial review

The results for the year show a surplus after accounting for the grant received from Aberdeenshire Council. The council continues to meet all running expenditure of the mobiles with effect from August 2004. From this date, however the charity continued to pay for operational expenses that were not paid directly by the council. The operational expenses were reimbursed from Aberdeenshire Council at a later date.

Reserves policy

The company operates two main funds. The unrestricted funds have arisen from past activities and the restricted funds have been received for specific purposes. The directors have examined the requirement for unrestricted funds and consider that there are adequate resources to allow the company to maintain its operational capacity for the foreseeable future, given the circumstances in which it operates.

The company is aiming to build up reserves to meet the refurbishment expenditure of the two existing mobiles which will be required in the next two years.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

This report was approved by the Board on 22/8/11 and signed on its behalf by



Steve Mackison

Director

Dated: 5/9/11

**ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT**

TO THE DIRECTORS OF ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)

I report on the accounts of the charitable company for the year ended 31 March 2011, which are set out on pages 4 to 11.

This report is made to the charity's board of trustees, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's accounts on behalf of the charity's board of trustees and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's board of trustees as a body, for my work or for this report.

Respective responsibilities of directors and examiner

The charity directors 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 directors 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.

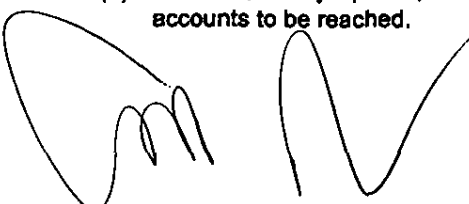
Basis of Independent examiner's report

My examination is 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 seeks 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:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - (ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Graeme Fraser FCCA
On behalf of
Johnston Carmichael LLP
Bishops Court
29 Albyn Place
Aberdeen
AB10 1YL

9 September 2011
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**ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2011**

	Notes	Unrestricted funds £	Restricted funds £	Total 2011 £	Total 2010 £
<u>Incoming resources</u>					
Incoming resources from generated funds					
Donations and legacies	2	10,489	-	10,489	7,743
Investment income	3	36	-	36	53
		<u>10,525</u>	<u>-</u>	<u>10,525</u>	<u>7,796</u>
Incoming resources from charitable activities					
	4	938	23,163	24,101	1,569
Other incoming resources	5	2,490	-	2,490	7,125
		<u>13,953</u>	<u>23,163</u>	<u>37,116</u>	<u>16,490</u>
<u>Resources expended</u>					
Charitable activities					
Costs of activities	6	7,281	6,616	13,897	14,080
Support costs		3,331	-	3,331	2,377
		<u>10,612</u>	<u>6,616</u>	<u>17,228</u>	<u>16,457</u>
Total charitable expenditure					
		<u>900</u>	<u>-</u>	<u>900</u>	<u>823</u>
Governance costs					
		<u>11,512</u>	<u>6,616</u>	<u>18,128</u>	<u>17,280</u>
Total resources expended					
		<u>2,441</u>	<u>16,547</u>	<u>18,988</u>	<u>(790)</u>
Net income/(expenditure) for the year/ Net movement in funds					
		<u>71,292</u>	<u>17,250</u>	<u>88,542</u>	<u>89,332</u>
Fund balances at 1 April 2010					
		<u>73,733</u>	<u>33,797</u>	<u>107,530</u>	<u>88,542</u>
Fund balances at 31 March 2011					

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET**

AS AT 31 MARCH 2011

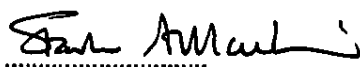
	Notes	2011 £	£	2010 £	£
Fixed assets					
Tangible assets	12		74,776		29,533
Current assets					
Stocks		453		-	
Debtors	13	125		-	
Cash at bank and in hand		32,348		59,009	
		<u>32,924</u>		<u>59,009</u>	
Creditors: amounts falling due within one year	14	<u>(170)</u>		<u>-</u>	
Net current assets			<u>32,754</u>		<u>59,009</u>
Total assets less current liabilities			<u>107,530</u>		<u>88,542</u>
Income funds					
Restricted funds	15		33,797		17,250
Unrestricted funds			<u>73,733</u>		<u>71,292</u>
			<u>107,530</u>		<u>88,542</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 accounts, so far as applicable to the company.

The accounts were approved by the Board on 22nd August 2011



Steve Mackison
Director

Company Registration No. SC 192486

FOR THE YEAR ENDED 31 MARCH 2011

1.1 Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity has availed itself of s396 of the Companies Act 2006, as permitted in paragraph 4(1) of Schedule 1 of SI 2008 No 409, and adapted the Companies Act formats to reflect the special nature of the charity's activities.

All incoming resources are included in full in the Statement of Financial Activities in the year in which the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated services are included at the open market value for the service.

All expenditure is included on an accruals basis and has been classified under headings that aggregate all costs related to that category and includes attributable VAT which cannot be recovered.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	- 10% straight line and 33.33% straight line
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Stock is valued at the lower of cost and net realisable value.

Unrestricted funds are incoming resources generated for the objects of the charity without further specified purposes and are available for general funds.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

**ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2011**

2 Donations and legacies

	2011 £	2010 £
Donations and gifts	<u>10,489</u>	<u>7,743</u>

Included in donations and gifts is donated services from Johnston Carmichael LLP, Chartered Accountants amounting to £900 (2010 - £823). This relates to the provision of the independent examination and company secretarial services. The cost of this is included under governance costs (see note 6).

3 Investment income

	2011 £	2010 £
Interest receivable	<u>36</u>	<u>53</u>

4 Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2011 £	Total 2010 £
Book and tag sales	236	-	236	5
Training fees	702	-	702	-
Fundraising	-	-	-	1,564
LEADER Grant	-	23,163	23,163	-
	<u>938</u>	<u>23,163</u>	<u>24,101</u>	<u>1,569</u>

5 Other incoming resources

	2011 £	2010 £
Aberdeenshire Council reimbursements	<u>2,490</u>	<u>7,125</u>

**ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2011**

6 Total resources expended

	Depreciation	Other costs	Total 2011	Total 2010
	£	£	£	£
Charitable activities				
<u>Costs of activities</u>				
Activities undertaken directly	12,319	1,578	13,897	14,080
<u>Support costs</u>				
Support costs	-	3,331	3,331	2,377
	<u>12,319</u>	<u>4,909</u>	<u>17,228</u>	<u>16,457</u>
Governance costs	-	900	900	823
	<u>12,319</u>	<u>5,809</u>	<u>18,128</u>	<u>17,280</u>

Governance represent the value of the donated services provided by the Independent Examiner of £900 (2010 - £823) in respect of the Independent Examination.

7 Support costs

	2011 £	2010 £
Other general expenses	841	254
Insurance	2,490	2,123
	<u>3,331</u>	<u>2,377</u>

8 Directors

None of the directors (or anyone connected to them) received any remuneration during the year.

Directors were reimbursed a total of £nil (2010 - £nil) for expenses during the year.

9 Employees

There were no employees during the year.

**ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2011**

10 Taxation

The Aberdeenshire Life Education Centre is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

11 Changes in resources available for charity use

	Unrestricted funds £	Restricted funds £	Total 2011 £	Total 2010 £
Net movement in funds for the year	2,441	16,547	18,988	(790)
Net (increase)/decrease in tangible fixed assets	(51,259)	6,016	(45,243)	8,953
Net movement in funds available for future activities	(48,818)	22,563	(26,255)	8,163

12 Tangible fixed assets

	Plant and machinery £
Cost	
At 1 April 2010	124,802
Additions	57,562
At 31 March 2011	182,364
Depreciation	
At 1 April 2010	95,269
Charge for the year	12,319
At 31 March 2011	107,588
Net book value	
At 31 March 2011	74,776
At 31 March 2010	29,533

**ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2011

13 Debtors	2011	2010
	£	£
Other debtors	125	-

14 Creditors: amounts falling due within one year	2011	2010
	£	£
Other creditors	170	-

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at	Movement in funds		Balance at 31
	1 April 2010	Incoming	Resources	March 2011
	£	resources	expended	£
J Burnett-Stuart	900	-	(200)	700
P F Charitable Trust	11,250	-	(2,500)	8,750
The Robertson Trust	4,500	-	(1,000)	3,500
Buchan Development	600	-	(600)	-
Aberdeenshire Council - LEADER Grant	-	23,163	(2,316)	20,847
	17,250	23,163	(6,816)	33,797

Mobile Classrooms

The charity received monies from J Burnett-Stuart, P F Charitable Trust and The Robertson Trust towards the purchase of a new mobile classroom in prior years. In addition, during the year ended 31 March 2011, the charity received a LEADER grant from Aberdeenshire council towards the purchase of a third mobile classroom. The classrooms are depreciated on a 10% straight line basis, and therefore the grants are expended on the same basis.

The charity received money from the Buchan Development Trust in 2010 for Transition Assembly Family Workbooks, which was expended in the year.

**ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2011

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2011 are represented by:			
Tangible fixed assets	40,979	33,797	74,776
Current assets	32,924	-	32,924
Creditors: amounts falling due within one year	(170)	-	(170)
	<u>73,733</u>	<u>33,797</u>	<u>107,530</u>