

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 2012

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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 CONTENTS

	Page
Directors' report	1 - 2
Independent examiners' report	3
Statement of financial activities	4
Balance sheet	5
Notes to the accounts	6 - 11

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

FOR THE YEAR ENDED 31 MARCH 2012

The directors, who are also the trustees for the purpose of charity law, present their report and accounts for the year ended 31 March 2012.

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

Despite a long period before Christmas when snow prevented the movement and operation of the mobile classrooms, this was the first year when ALEC achieved delivery of its programmes to every nursery and primary child in Aberdeenshire on an annual rotation - an essential step in the effective delivery of the programmes.

Over and above the core programmes, a smoking programme for S1 pupils was introduced across the Shire at the start of the 2011/12 academic session, development of an alcohol programme for S2 pupils was undertaken, Drug Proof Your Kids (DYPK) courses were facilitated and all academy guidance staff were given substance misuse update training.

During 2010/11 academic year 151 primary and additional support needs schools (104 in 2009/10) were visited and sessions were delivered to 19,113 pupils (14,458 in 2009/10). 1,156 parents (1,051 in 2009/10) attended the awareness raising sessions that were offered in every school. 2,722 pupils received the S1 smoking programme in 17 secondary schools.

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

FOR THE YEAR ENDED 31 MARCH 2012

With educator Julie Collins returning to her former position after a two year secondment and Lorraine Morrice, our senior educator, retiring at the end of the academic session, two new educators were appointed. Amy Clark and Dougie Trueman both started their training in June 2011, and subsequently qualified as educators, making their impact from the start. Kim Dodd, our other senior educator, returned to mainstream teaching following her appointment as Headteacher of Kinellar School. Like her former colleagues, Lorraine and Julie, Kim has opted to remain on the ALEC committee and also continues to chair the management steering group.

After a competitive tender process, Alan Cameron secured a further two-year contract for towing and maintaining the mobile classrooms, and we continue to be indebted to him for his dedication and enthusiasm for the job.

The Educators' commitment has been instrumental again in delivering the ALEC programmes throughout the year. The continued support of Aberdeenshire Council is appreciated.

Members of the ALEC committee met on six occasions throughout the year.

Financial review

The results for the year show a deficit of £4,710. 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.

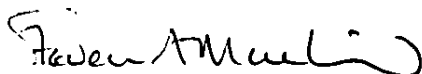
Reserves policy

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 provide for the ongoing maintenance and eventual replacement of the mobile classrooms.

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 and signed on its behalf by



Steve Mackison

Director

Dated: ...8./10/12....

**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 2012, which are set out on pages 4 to 11.

This report is made to the charity's board of directors, 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 directors 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 directors 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.

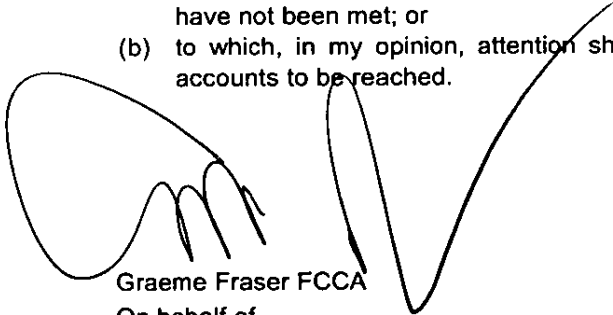
Basis of independent examiner's report

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 directors 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

16 OCT 2012

**ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2012**

	Notes	Unrestricted funds £	Restricted funds £	Total 2012 £	Total 2011 £
<u>Incoming resources</u>					
Incoming resources from generated funds					
Donations and legacies	2	7,518	-	7,518	10,489
Investment income	3	5	-	5	36
		7,523	-	7,523	10,525
Incoming resources from charitable activities					
	4	2,006	9,445	11,451	24,101
Other incoming resources	5	12,039	-	12,039	2,490
Total incoming resources		21,568	9,445	31,013	37,116
<u>Resources expended</u>					
	6				
Charitable activities					
Costs of activities		24,051	7,066	31,117	13,897
Support costs		3,606	-	3,606	3,331
Total charitable expenditure		27,657	7,066	34,723	17,228
Governance costs		1,000	-	1,000	900
Total resources expended		28,657	7,066	35,723	18,128
Net (expenditure)/income for the year/ Net movement in funds		(7,089)	2,379	(4,710)	18,988
Fund balances at 1 April 2011		73,733	33,797	107,530	88,542
Fund balances at 31 March 2012		66,644	36,176	102,820	107,530

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 2012**

	Notes	2012 £	£	2011 £	£
Fixed assets					
Tangible assets	12		63,465		74,776
Current assets					
Stocks		137		453	
Debtors	13	772		125	
Cash at bank and in hand		38,920		32,346	
		<u>39,829</u>		<u>32,924</u>	
Creditors: amounts falling due within one year	14	<u>(474)</u>		<u>(170)</u>	
Net current assets			39,355		32,754
Total assets less current liabilities			<u>102,820</u>		<u>107,530</u>
Income funds					
Restricted funds	15		36,176		33,797
Unrestricted funds			<u>66,644</u>		<u>73,733</u>
			<u>102,820</u>		<u>107,530</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 2012. 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 8/10/12



Steve Mackison
Director

Company Registration No. SC 192486

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

FOR THE YEAR ENDED 31 MARCH 2012

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention and are in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008).

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.

1.2 Incoming resources

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.

1.3 Resources expended

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.

1.4 Tangible fixed assets and depreciation

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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1.5 Stock

Stock is valued at the lower of cost and net realisable value.

1.6 Unrestricted funds

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

1.7 Restricted 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 2012**

2 Donations and legacies

	2012 £	2011 £
Donations and gifts	<u>7,518</u>	<u>10,489</u>

Included in donations and gifts is donated services from Johnston Carmichael LLP, Chartered Accountants amounting to £1,000 (2011 - £900). 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

	2012 £	2011 £
Interest receivable	<u>5</u>	<u>36</u>

4 Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2012 £	Total 2011 £
Book and tag sales	836	-	836	236
Training fees	1,170	-	1,170	702
LEADER Grant	-	9,445	9,445	23,163
	<u>2,006</u>	<u>9,445</u>	<u>11,451</u>	<u>24,101</u>

5 Other incoming resources

	2012 £	2011 £
Coram reimbursements	1,629	-
Aberdeenshire Council reimbursements	10,410	2,490
	<u>12,039</u>	<u>2,490</u>

**ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2012**

6 Total resources expended

	Depreciation	Other costs	Total 2012	Total 2011
	£	£	£	£
Charitable activities				
<u>Costs of activities</u>				
Activities undertaken directly	12,471	18,646	31,117	13,897
<u>Support costs</u>				
Support costs	-	3,606	3,606	3,331
	<u>12,471</u>	<u>22,252</u>	<u>34,723</u>	<u>17,228</u>
Governance costs	-	1,000	1,000	900
	<u>12,471</u>	<u>23,252</u>	<u>35,723</u>	<u>18,128</u>

Governance costs represent the value of the donated services provided by the Independent Examiner of £1,000 (2011 - £900) in respect of the Independent Examination.

7 Support costs

	2012	2011
	£	£
Other general expenses	1,356	841
Insurance	2,250	2,490
	<u>3,606</u>	<u>3,331</u>

8 Directors

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

Five directors were reimbursed a total of £1,056 (2011 - £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 2012

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 2012 £	Total 2011 £
Net movement in funds for the year	(7,089)	2,379	(4,710)	18,988
Net decrease/(increase) in tangible fixed assets	4,245	7,066	11,311	(45,243)
Net movement in funds available for future activities	(2,844)	9,445	6,601	(26,255)

12 Tangible fixed assets

	Plant and machinery £
Cost	
At 1 April 2011	182,364
Additions	1,160
At 31 March 2012	183,524
Depreciation	
At 1 April 2011	107,588
Charge for the year	12,471
At 31 March 2012	120,059
Net book value	
At 31 March 2012	63,465
At 31 March 2011	74,776

**ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2012**

13 Debtors	2012	2011
	£	£
Other debtors	772	125

14 Creditors: amounts falling due within one year	2012	2011
	£	£
Other creditors	474	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 2011	Incoming	Resources	March 2012
	£	resources	expended	£
J Burnett-Stuart	700	-	(200)	500
P F Charitable Trust	8,750	-	(2,500)	6,250
The Robertson Trust	3,500	-	(1,000)	2,500
Aberdeenshire Council - LEADER Grant	20,847	9,445	(3,366)	26,926
	33,797	9,445	(7,066)	36,176

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 years ended 31 March 2011 and 2012, 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.

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

FOR THE YEAR ENDED 31 MARCH 2012

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2012 are represented by:			
Tangible fixed assets	27,289	36,176	63,465
Current assets	39,829	-	39,829
Creditors: amounts falling due within one year	(474)	-	(474)
	<u>66,644</u>	<u>36,176</u>	<u>102,820</u>