

Charity Registration No. SC 028726

Company Registration No. SC 192486 (Scotland)

**ABERDEENSHIRE LIFE EDUCATION  
CENTRE (ALEC)**

**(A COMPANY LIMITED BY  
GUARANTEE)**

**DIRECTORS' REPORT AND  
UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2015**

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

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**Directors**

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

**Charity number**

SC 028726

**Company number**

SC 192486

**Registered office**

Axis Business Centre  
Thainstone  
INVERURIE  
AB51 5TB

**Independent examiner**

Graeme Fraser  
Johnston Carmichael LLP  
Bishop's Court  
29 Albyn Place  
ABERDEEN  
AB10 1YL

# **ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)**

## **(A COMPANY LIMITED BY GUARANTEE)**

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# **ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **DIRECTORS' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2015**

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The directors, who are also the trustees for the purpose of charity law, present their report and accounts for the year ended 31 March 2015.

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 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 directors who served during the year were:

John Kinnon

Vinaykant Ruparelia

Murray Matthew

Steve Mackison

Robert Antczak

Dr Alan Sinclair

David Presly

James Arbuckle

(Appointed 15 September 2014)

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 the objectives of the charity.

#### **Objectives and activities**

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.

After a busy couple of years developing new programmes and fundraising for a new Mobile Classroom, the past year has largely been used to consolidate what we have achieved and concentrate on the delivery of programmes. However, in response to demand from schools, the Committee, along with Aberdeenshire Council, has supported the development of a new internet safety programme, "bCyberwise", and associated resources by Coram Life Education. Our educators have been involved in piloting the programme locally.

In the course of the 2014/15 season, visits were made to 87 nurseries, 151 primary schools, 17 academies and 4 special needs schools. Sessions were delivered to 22,857 primary and nursery pupils, 5,081 secondary pupils and 256 special needs pupils. Parent sessions were offered at all primary schools and 1,279 parents attended.

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

The committee met on five occasions throughout the year. The committee are also represented at regular Steering Group meetings with the Council. The Chairman is an elected Trustee of our parent body, Coram Life Education, representing "Celtic" region.

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

**FOR THE YEAR ENDED 31 MARCH 2015**

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**Achievements and performance**

**Financial review**

The results for the year show a deficit of £2,077 (2014: surplus of £38,109). During the year to 31 March 2014 the charity received donations of £45,000 which were used to fund the purchase of a new mobile classroom, no such donations were received in the current year. 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 adequate resources to cover 6 months expenditure is enough 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 7 Oct 2015 and signed on its behalf by



**Steve Mackison**

Director #

Dated: 7 October 2015

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

**TO THE DIRECTORS OF ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)**

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I report on the accounts of the charitable company for the year ended 31 March 2015, which are set out on pages 4 to 10.

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 charitable company's directors (who are also the directors of the company for the purposes of company law) 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 charitable company's 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.

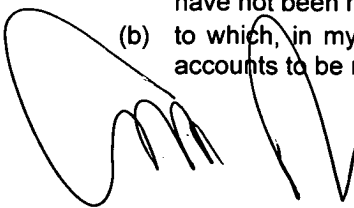
**Basis of independent examiner's report**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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  
For and on behalf of

Johnston Carmichael LLP  
Bishop's Court  
29 Albyn Place  
ABERDEEN  
AB10 1YL

Dated: 14 OCTOBER 2015.

**ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2015**

	Notes	Unrestricted funds £	Restricted funds £	Total 2015 £	Total 2014 £
<b><u>Incoming resources</u></b>					
<b>Incoming resources from generated funds</b>					
Donations and legacies	2	26,411	-	26,411	60,950
Incoming resources from charitable activities	3	628	-	628	1,186
Other incoming resources	4	15,705	-	15,705	16,392
<b>Total incoming resources</b>		<b>42,744</b>	<b>-</b>	<b>42,744</b>	<b>78,528</b>
<b><u>Resources expended</u></b>					
<b>Charitable activities</b>					
Costs of activities	5	27,790	9,716	37,506	34,649
Support costs		5,814	-	5,814	4,420
<b>Total charitable expenditure</b>		<b>33,604</b>	<b>9,716</b>	<b>43,320</b>	<b>39,069</b>
Governance costs		1,501	-	1,501	1,350
<b>Total resources expended</b>		<b>35,105</b>	<b>9,716</b>	<b>44,821</b>	<b>40,419</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>7,639</b>	<b>(9,716)</b>	<b>(2,077)</b>	<b>38,109</b>
Fund balances at 1 April 2014		64,166	62,544	126,710	88,601
<b>Fund balances at 31 March 2015</b>		<b>71,805</b>	<b>52,828</b>	<b>124,633</b>	<b>126,710</b>

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)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**

**AS AT 31 MARCH 2015**

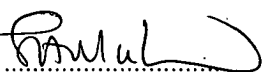
	Notes	2015 £	£	2014 £	£
<b>Fixed assets</b>					
Tangible assets	10		75,836		89,305
<b>Current assets</b>					
Stocks		8		182	
Debtors	11	5,674		2,177	
Cash at bank and in hand		43,680		36,179	
		49,362		38,538	
<b>Creditors: amounts falling due within one year</b>	12	(565)		(1,133)	
<b>Net current assets</b>			48,797		37,405
<b>Total assets less current liabilities</b>			124,633		126,710
<b>Income funds</b>					
Restricted funds	13		52,828		62,544
Unrestricted funds			71,805		64,166
			124,633		126,710

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 2015. 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 7<sup>th</sup> October 2015



Steve Mackison  
Director

Company Registration No. SC 192486



**ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2015**

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**1 Accounting policies**

**1.1 Basis of preparation**

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

The accounts have been prepared in accordance with 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 (as amended).

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)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2015**

**2 Donations and legacies**

	2015 £	2014 £
Donations and gifts	<b>26,411</b>	<b>60,950</b>

Included in donations and gifts is donated services from Johnston Carmichael LLP, Chartered Accountants amounting to £1,500 (2014 - £1,350). This relates to the provision of the independent examination and company secretarial services. The cost of this is included under governance costs (see note 5).

**3 Incoming resources from charitable activities**

	2015 £	2014 £
Book and tag sales	<b>628</b>	1,130
Miscellaneous income	-	56
	<b>628</b>	1,186

**4 Other incoming resources**

	2015 £	2014 £
Other income	-	1,440
Aberdeenshire Council reimbursements	<b>15,705</b>	14,952
	<b>15,705</b>	16,392

**ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2015**

**5 Total resources expended**

	Depreciation	Other costs	Total 2015	Total 2014
	£	£	£	£
<b>Charitable activities</b>				
<u>Costs of activities</u>				
Activities undertaken directly	15,325	22,181	37,506	34,649
<u>Support costs</u>				
Support costs	-	5,814	5,814	4,420
	<u>15,325</u>	<u>27,995</u>	<u>43,320</u>	<u>39,069</u>
<b>Governance costs</b>	-	1,501	1,501	1,350
	<u>15,325</u>	<u>29,496</u>	<u>44,821</u>	<u>40,419</u>

Governance costs represent the value of the donated services provided by the Independent Examiner of £1,500 (2014 - £1,350) in respect of the Independent Examination.

**6 Support costs**

	2015 £	2014 £
Other general expenses	951	670
Insurance	4,863	3,750
	<u>5,814</u>	<u>4,420</u>

**7 Directors**

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

Two directors were reimbursed a total of £3,392 (2014 - £2,310 to five directors) for expenses during the year.

**8 Employees**

There were no employees during the year.

**ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2015**

**9 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.

**10 Tangible fixed assets**

	<b>Plant and machinery £</b>
<b>Cost</b>	
At 1 April 2014	241,237
Additions	1,857
	<u>243,094</u>
<b>At 31 March 2015</b>	<b>243,094</b>
<b>Depreciation</b>	
At 1 April 2014	151,933
Charge for the year	15,325
	<u>167,258</u>
<b>At 31 March 2015</b>	<b>167,258</b>
<b>Net book value</b>	
At 31 March 2015	<u>75,836</u>
At 31 March 2014	<u>89,305</u>

<b>11 Debtors</b>	<b>2015 £</b>	<b>2014 £</b>
Trade debtors	4,726	1,356
Other debtors	948	821
	<u>5,674</u>	<u>2,177</u>

<b>12 Creditors: amounts falling due within one year</b>	<b>2015 £</b>	<b>2014 £</b>
Other creditors	565	1,133
	<u>565</u>	<u>1,133</u>

**ABERDEENSHIRE LIFE EDUCATION CENTRE (ALEC)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2015**

**13 Restricted funds**

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

	Balance at 1 April 2014 £	Movement in funds		Balance at 31 March 2015 £
		Incoming resources £	Resources expended £	
J Burnett-Stuart	100	-	(100)	-
P F Charitable Trust	1,250	-	(1,250)	-
The Robertson Trust	500	-	(500)	-
Aberdeenshire Council - LEADER Grant	20,194	-	(3,366)	16,828
Mobile Classroom 4	40,500	-	(4,500)	36,000
	<u>62,544</u>	<u>-</u>	<u>(9,716)</u>	<u>52,828</u>

**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. During 2014 the charity received money from the Robertson Trust and TAQA towards the purchase of a 4th mobile classroom. The classrooms are depreciated on a 10% straight line basis, and therefore the grants are expended on the same basis.

**14 Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2015 are represented by:			
Tangible fixed assets	23,008	52,828	75,836
Current assets	49,362	-	49,362
Creditors: amounts falling due within one year	(565)	-	(565)
	<u>71,805</u>	<u>52,828</u>	<u>124,633</u>