

## APPENDIX 1

# OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

## Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	04	2025		31	03	2026

## Reference and administration details

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

Adult Learning Friends

ALF

SC039176

c/o Adult Learning

Inveralmond Community High School

Willowbank

Ladywell

Livingston, West Lothian

Postcode EH54 6HW

## Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Jennifer Perry	Chair		ALF Committee
2	Janice Flynn	Secretary		ALF Committee
3	Charles Shepherd	Treasurer		ALF Committee
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

Type of governing document

Managed through ALF Constitution

Trustee recruitment and appointment

Trustees appointed by ALF Committee

## Objectives and activities

Charitable purposes

We support and assist in the advancement of learning for students engaged with Adult Learning and/or the ALF Committee within West Lothian. Where appropriate, we support all learners to extend this learning outwith Adult Learning/ALF and into the wider community. The committee contribute to the planning and delivery of stakeholder events that recognise student achievement, or provide an opportunity for students on limited budgets to experience different genres that will enrich their lives, to which they would have been excluded without ALF involvement.

Summary of the main activities in relation to these objects

Provision of Welcome Packs for new students; provision of support materials for students, eg earphones, memory sticks, learning materials. Support student events giving students and committee members an opportunity to engage in new experiences. Conduct meetings and provide training opportunities for committee members that support skills development such as confidence building

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### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

ALF achievements April 25 to March 26

We continue to provide Welcome Packs for new students, many of whom find it difficult to afford basic materials when starting classes. The students may be in mainstream, ESOL or refugee groups

We have purchased learning materials such as flash cards and tactile objects for use by our students with learning difficulties

### Financial review

#### Brief statement of the charity's policy on reserves

Unrestricted funds represent income earned but not yet utilised to support ALF's stated purposes.

Restricted funds represent the grant provided to support the Driving Ahead course in the past. The remaining funds were reallocated to cover on- and off-line Driving Theory courses which continue to be popular and successful

#### Details of any deficit

n/a

#### Donated facilities and services (if any)

n/a



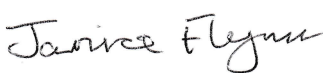

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### Other optional information

### Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b> <i>OSCR will accept digital or typed signatures</i>		
<b>Full name(s)</b>	JANICE FLYNN	JENNIFER PERRY
<b>Position (e.g. Chair)</b>	SECRETARY	CHAIR
<b>Date</b>	25/05/2020	25/05/2020



SC039176



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2025		31	03	2026

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations					-	21
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Refunds					-	23
<b>A1 Sub total</b>	-	-	-	-	-	44
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	44
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	270	46			316	153
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other Bank charges	1				1	
<b>A3 Sub total</b>	271	46	-	-	317	153
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	271	46	-	-	317	153
<b>Net receipts / (payments)</b>	(271)	(46)	-	-	(317)	(109)
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	(271)	(46)	-	-	(317)	(109)

## Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	913	242			1,155	1,264
	Surplus / (deficit) shown on receipts and payments account	(271)	(46)			(317)	(109)
						-	
						-	
	Cash and bank balances at end of year	642	196	-	-	838	1,155
	(Agree balances with receipts and payments account(s))	642	196	-	-	838	1,155

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees  
on behalf of all the trustees

Signature\*

Print Name

Date of  
approval

JANICE FLYNN	JANICE FLYNN	25/5/26
CHARLES SHORROCK	CHARLES SHORROCK	25/05/26

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

£

[illegible]

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

**X**

£


If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

**X**

37


Balance  
outstanding at  
period end (£)

			2017-2018-2019

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### Analysis of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	21
					-	23
					-	
					-	
<b>Total</b>	-	-	-	-	-	44

- - - - - reference

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
<b>Total</b>	-	-	-	

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	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	

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	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Student materials	270				270	95
Student reimbursement		46			46	58
Bank charges	1				1	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>271</b>	<b>46</b>	<b>-</b>	<b>-</b>	<b>317</b>	<b>153</b>

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Driving Ahead Project</b>						
<b>Receipts</b>						
Donations/refunds					-	23
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	23
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	23
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	46				46	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>Sub total</b>	46	-	-	-	46	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	46	-	-	-	46	-
<b>Net receipts / (payments)</b>	(46)	-	-	-	(46)	23
<b>Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	(46)	-	-	-	(46)	23

**Nature and purpose of funds**

Driving Ahead funds are used for the reimbursement of Driving Theory Test fee for students who completed the course and had good attendance.

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## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations					-	21
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	21
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	21
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	270				270	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Bank charges	1				1	
<b>Sub total</b>	271	-	-	-	271	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	271	-	-	-	271	-
<b>Net receipts / (payments)</b>	(271)	-	-	-	(271)	21
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	(271)	-	-	-	(271)	21

## Nature and purpose of funds

Unrestricted funds are used for the purchase of learning materials for students



# APPENDIX 3



		<b>Independent examiner's report on the accounts</b> v2					
<b>Report to the trustees/members of</b>	Charity name Adult Learning Friends						
<b>Registered charity number</b>	SC039176						
<b>On the accounts of the charity for the period</b>	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2025	to	31	03	2016
<b>Set out on pages</b>							(remember to include the page numbers of additional sheets)
<b>Respective responsibilities of trustees and examiner</b>	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.						
<b>Basis of independent examiner's statement</b>	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 the 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.						
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>						
<b>Signed**:</b>	Ruth Hood				<b>Date:</b>	01/06/26	
<b>Name:</b>	RUTH HOOD.						
<b>Relevant professional qualification(s) or body (if any):</b>							
<b>Address:</b>	152 BARCLAY WAY, KNIGHTSRIDGE, LIVINGSTON, EH54 8HB.						

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

\*\* OSCR will accept digital or typed signatures

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose