

ALCCP
(Formerly Aberdeen Lads Club Community Project)
CHARITY NUMBER : SC046505

TRUSTEES REPORT
AND
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

ALCCP

INFORMATION PAGE

President

Vice President

Treasurer

Business Address

Accountants

Bankers

Bank of Scotland
PO Box 1000
BX2 1LB

ALCCP
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ALCCP

TRUSTEES ANNUAL REPORT **YEAR ENDED 31 MARCH 2025**

Objectives and Activities

The Organisation will promote, advance and further Charitable Purposes, and in particular the objects are:-

- the advancement of education;
- the provision of recreational activities, or the organisation of recreational activities, with the objective of improving the conditions of life for the persons for whom the facilities or activities are primarily intended;
- the advancement of public participation in sport; and the advancement of citizenship or community development.

Achievements and Performance

ALCCP has become a well-established essential community provision in Tillydrone. We provide early years childcare, education and support to the most vulnerable children and hard to reach families in the local community, which is amongst the most deprived areas in the city of Aberdeen. We aim to involve local residents and volunteers in creating, managing and delivering our childcare services, with the aim of increasing opportunities, improve living standards and lessen the effects of poverty for local families.

It has been another challenging year, great efforts have been made to continue to support our children and families through an extremely difficult time with ever increasing financial demands on household income. The increasing financial pressures has left many of our families facing greater financial hardships and we are seeing increased mental health concerns with many local families depending on food donations and charitable assistance to enable them to provide for their family. Our organisation has worked closely with a wide range of local and city wide organisations to enable us to provide focused support to the vulnerable families in our local community.

Our childcare and community services continue to be vital to many local families, some of which are families facing severe financial difficulties through loss of employment and income. Our childcare services have enabled many of our local families to continuing their education, training and employment. We have recently seen a large increase in the number of families requiring our support. The array of difficulties our families are facing varies greatly from battling addictions to their family facing eviction for rent arrears or anti-social behaviour. We also support families who are at risk of having their children taken into care, these are just some examples, but whatever the circumstances it means the children and young people in those families are at risk. Our community services and support enable us to respond to the problem with the family and assist them to understand and address the underlying problems in order to initiate positive change.

Like many charities we find ourselves in a situation where demand for our services is increasing and, we anticipate, will continue to increase while at the same time funding to deliver our vital community services receives no increase and is harder to attain from grant givers under huge pressure from increased demand. Our focus for the coming year will be on expanding the support and services we offer the children and families that rely on us. We will also aim to identify new revenue and capital funding opportunities to ensure our charitable activities are sustained, improved and increased..

ALCCP
TRUSTEES ANNUAL REPORT (CONT'D)
YEAR ENDED 31 MARCH 2025

Financial Review

The charity operates from one general unrestricted fund. The balance on the general fund has increased this year, as a result of the operational surplus for the year.

The fourth full year of trading has produced a satisfactory performance both in terms of financial results and the operational performance. The Dill Road nursery project has not be fully taken up and has been operating at only circa 60% capacity; this is disappointing but it is reflected in the capacity of the other nursery establishments in the area. The long term target is to bring the numbers attending the Dill Road nursey project nearer to 100%. The Little Learners nursery [at the Tillydrone Community Campus] continues to operate at full capacity and the aim is to continue at this level.

The Me2 and Early Years funding from the Scottish government is the main source of income for the project and has been supplemented by additional Covid support from Aberdeen City Council.

The income and expenditure account shows a net increase in funds of £97,441 for the year. It is anticipated with some cost management that the operational performance will generate a surplus in the short term as the project is expected to operate at full capacity. The Trustees recognise that the success of the project is determined by the ability to maximise occupancy within the activities. Further expansion of the activities will only come with additional locations being introduced to the charity.

Structure, Governance and Management

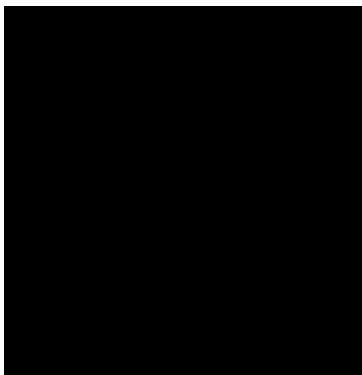
The charity is an unincorporated organisation governed by its constitution. The management of the organisation is undertaken by the Trustees who are responsible to the members for the charity's adherence to those objectives.

The Trustees are appointed annually by the members during its Annual General Meeting. The ALCCP manager and club administrator delegated with the responsibility of implementing the directives as given by the Trustees and reporting to the Trustees on the affairs of the charity.

The charity is managed by the Trustees. The Trustees members for the year were as follows:

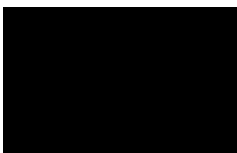
Name

Office (if any)



President
 Vice President
 Treasurer

ALCCP Manager/Community Learning Worker:
Club Administrator:
Staff Representative



ALCCP
TRUSTEES ANNUAL REPORT (CONT'D)
YEAR ENDED 31 MARCH 2025

Contact Details

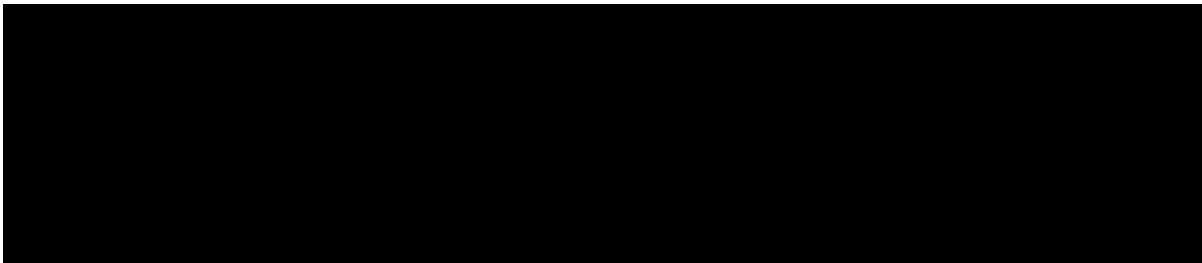
Main Address:

Telephone Number:

E-mail Addresses:



The Trustees declare that they have approved the Trustees Annual Report on 10 December 2025.



ALCCP
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF ALCCP

Opinion

We have audited the financial statements of ALCCP (SCIO) (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025, and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

ALCCP

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ALCCP (CONT'D)

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

ALCCP

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ALCCP (CONT'D)

In identifying and assessing the risk of material misstatement due to non-compliance with laws and regulations we have:

- Ensured that the engagement team had the appropriate competence, capabilities and skills to identify or recognise non-compliance with laws and regulations;
- Identified the laws and regulations applicable to the charity through discussions with trustees and management and through our own specialist knowledge of the sector;
- Focused on the specific laws and regulations we consider may have a direct effect on the financial statements, including FRS 102, the Charities SORP the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended);
- Focused on the specific laws and regulations we consider may have an indirect effect on the financial statements that are central to the charity's ability to operate;
- Reviewed the financial statement disclosures and tested to supporting documentation to assess compliance with applicable laws and regulations;
- Made enquiries of management and inspected correspondence with the charity's regulator OSCR and legal correspondence;
- Reviewed minutes of meetings of those charged with governance; and
- Ensured the engagement team remained alert to instances of non-compliance throughout the audit.

In identifying and assessing the risk of material misstatement due to irregularities, including fraud and how it may occur, and the potential for management bias and the override of controls we have:

- Obtained an understanding of the entity's operations, including the nature of its revenue sources and of its objectives and strategies, to understand the classes of transactions, account balances, expected financial disclosures and business risks that may result in risk of material misstatement;
- Obtained an understanding of the internal controls in place to mitigate risks of irregularities, including fraud;
- Vouched balances and reconciling items in key control account reconciliations to supporting documentation;
- Carried out detailed testing, on a sample basis, to verify the completeness, occurrence, existence and accuracy of transactions and balances;
- Carried out detailed testing to verify the completeness, validity, existence and accuracy of income including cut-off testing and ensuring income recognition is in line with stated accounting policies;
- Made enquiries of management as to where they consider there was a susceptibility to fraud, and their knowledge of any actual, suspected or alleged fraud;
- Tested journal entries to identify any unusual transactions;
- Investigated the rationale behind any significant or unusual transactions; and
- Evaluated the appropriateness of accounting policies and the reasonableness of accounting estimates.

We did not identify any matters relating to non-compliance with laws and regulations, or relating to fraud.

Because of the inherent limitations of an audit, there is an unavoidable risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk of not detecting a material misstatement due to fraud is inherently more difficult than detecting those that result from error as fraud may involve intentional concealment, forgery, collusion, omission or misrepresentation. In addition, the further removed any non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

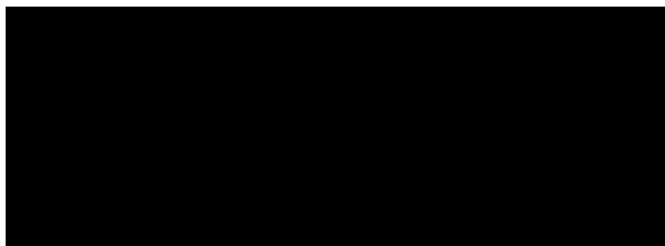
ALCCP

INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF ALCCP (CONT'D)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



ALCCP**INCOME AND EXPENDITURE ACCOUNT**
STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

		2025	2024
	Notes	£	£
Incoming from:			
Donations		90,895	117,940
Investment Income	3	362	1,206
Income from Charitable Activities:			
Grants Received	4	479,493	180,436
Café Sales		1,819	527
Fees and Memberships		<u>29,095</u>	<u>6,458</u>
Total		<u>601,664</u>	<u>306,567</u>
Expenditure on:			
Charitable Activities	5	<u>504,223</u>	<u>183,889</u>
Total Resources Expended		<u>504,223</u>	<u>183,889</u>
Net movement in funds		97,441	122,678
Reconciliation of funds			
Total funds brought forward		<u>131,587</u>	<u>8,909</u>
Total funds carried forward		<u>229,028</u>	<u>131,587</u>

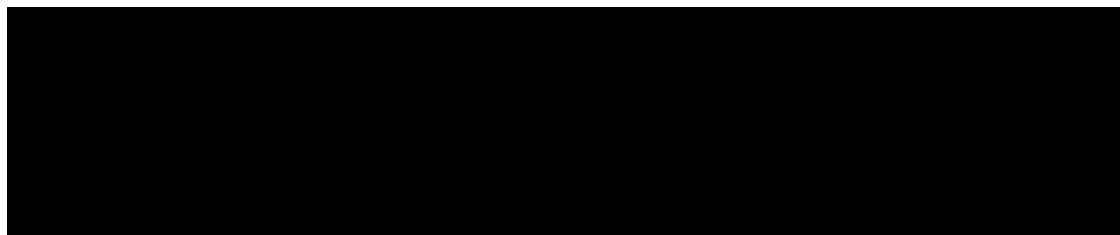
The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

ALCCP**BALANCE SHEET**
AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets			33,222		16,012
Current Assets					
Debtors and Prepayments			12,517		7,020
Bank Balances			<u>216,827</u>		<u>133,245</u>
			229,343		140,265
Current Liabilities					
Creditors & Accruals			(33,537)		(24,690)
Total Net Assets			<u>229,028</u>		<u>131,587</u>
Represented by:					
General Fund					
General Unrestricted Funds			116,365		75,817
Designated Funds			<u>112,663</u>		<u>55,770</u>
			<u>229,028</u>		<u>131,587</u>

Approved by Trustees on 10 December 2025 and signed on their behalf by



ALCCP**STATEMENT OF CASHFLOWS**
YEAR ENDED 31 MARCH 2025

	2025	2024
	£	£
Cash flows (used in)/generated from operating activities		
Cash (used in)/generated from operations (Note i)	<u>110,361</u>	<u>(34,150)</u>
Investing activities		
Purchase of tangible fixed assets	(31,778)	(17,079)
Investment income received	<u>4,999</u>	<u>-</u>
Net cash used in investing activities	<u>(26,779)</u>	<u>(17,079)</u>
Financing activities		
Proceeds from borrowings	-	-
Repayment of borrowings	<u>-</u>	<u>-</u>
Net cash generated used in financing activities	<u>-</u>	<u>-</u>
Net (decrease) increase in cash and cash equivalents	83,582	50,278
Cash and cash equivalents at beginning of year	<u>133,245</u>	<u>82,967</u>
Cash and cash equivalents at end of year	<u><u>216,827</u></u>	<u><u>133,245</u></u>

ALCCP

NOTES TO THE ACCOUNTS **YEAR ENDED 31 MARCH 2025**

1. Accounting Policies

(a) Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

(b) Going Concern

The charity has adequate resources and is reasonably well placed to manage future risks. The charity's planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. The management committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The management committee believe that there are no material uncertainties that call into doubt the charity's ability to continue. The financial statements have therefore been prepared on the basis that the charity is a going concern.

(c) Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of those resources can be measured with sufficient reliability.

(d) Resources Expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(e) Funds Structure

The charity has a single unrestricted fund which is available for the trustees to use at their discretion for the general purposes of the charity.

(f) Pension

The charity operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the financial statements in the year they are payable.

(g) Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

(h) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

ALCCP

NOTES TO THE ACCOUNTS (CONT'D)
YEAR ENDED 31 MARCH 2025

1. Accounting Policies (Continued)

(i) Value Added Tax

The charity is not VAT registered and as a result all VAT on expenditure is irrecoverable, therefore it is included in the relevant expense or asset cost as appropriate

(j) Employee Benefits

The cost of short term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. Trustees Remuneration

No trustees received remuneration during the year (2024 - £nil).

Trustees' expenses:

No expenses were reimbursed to trustees during the year (2024 - £nil).

3. Investment Income

	2025	2024
	£	£
Bank Interest Received	12	15
Dividend Income	351	1,190
	<u>362</u>	<u>1,205</u>

In 2025 and 2024 all investment income was attributable to Unrestricted funds.

4. Income from Charitable Activities – Grants Received

	2025	2024
	£	£
Aberdeen City Council	133,256	400
SYC Grant	3,051	-
ASC Grant	19,000	-
Early Years Funding	324,186	180,037
	<u>479,439</u>	<u>180,437</u>

In 2025 and 2024 all grants received were attributable to Unrestricted funds.

ALCCP**NOTES TO THE ACCOUNTS (CONT'D)**
YEAR ENDED 31 MARCH 2025**5. Expenditure**

	2025	2024
	£	£
Staffing Costs	337,888	131,987
Property Costs	68,381	28,500
Supplies and Services	35,378	8,765
Administration Costs	60,959	14,637
Loss on sale of fixed assets	<u>1,617</u>	<u>-</u>
	<u>504,223</u>	<u>183,890</u>

In 2025 and 2024 all expenditure was attributable to Unrestricted funds.

6. Employees**Number of employees**

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Management and administration	2	2
Clubs and Projects	<u>20</u>	<u>20</u>
	<u>22</u>	<u>22</u>

Employment costs

	2025	2024
	£	£
Wages and Salaries	319,384	120,608
Social Security Costs	8,032	7,155
Other Pension Costs	<u>10,472</u>	<u>4,224</u>
	<u>337,888</u>	<u>131,987</u>
Defined Contribution Pension Costs	<u>10,472</u>	<u>4,224</u>

There were no employees whose annual remuneration was £60,000 or more.

The key management personnel of the charity are defined as those who have the authority and responsibility for planning, directing, and controlling the entity's activities. Within ALCCP, this comprises more than one individual. The total remuneration of key management personnel in the year amounted to £106,456 (2024 - £75,372) .

ALCCP

NOTES TO THE ACCOUNTS (CONT'D)
YEAR ENDED 31 MARCH 2025

7. Independent examiner's remuneration

The independent examiner's remuneration constituted an independent exam fee of £2,000 (2024 - £1,250).

8. Fixed Assets

	Equipment	Total
Cost	£	£
As at 1 April 2024	17,079	17,079
Additions	31,778	31,778
Disposals	<u>(9,410)</u>	<u>(9,410)</u>
As at 31 March 2025	<u>39,447</u>	<u>39,447</u>
Depreciation and impairment		
As at 1 April 2024	1,067	1,067
Depreciation charged in the year	7,953	7,953
Disposals	<u>(2,974)</u>	<u>(2,974)</u>
As at 31 March 2025	<u>6,227</u>	<u>6,225</u>
Carrying amount		
As at 31 March 2025	<u>33,222</u>	<u>33,222</u>
As at 31 March 2024	<u>16,012</u>	<u>16,012</u>

All amounts are attributable to unrestricted funds.

9. Debtors

	2025	2024
	£	£
Trade Debtors	107	-
Prepayments and accrued income	<u>12,410</u>	<u>7,020</u>
	<u>12,517</u>	<u>7,020</u>

In 2025 and 2024, all amounts are attributable to unrestricted funds.

ALCCP**NOTES TO THE ACCOUNTS (CONT'D)**
YEAR ENDED 31 MARCH 2025**10. Creditors**

	2025	2024
	£	£
Trade creditors	4,146	24,690
Other creditors	<u>29,391</u>	<u>-</u>
	<u><u>33,537</u></u>	<u><u>24,690</u></u>

In 2025 and 2024, all amounts are attributable to unrestricted funds.

11. Unrestricted Funds

	Balance at 1 April 2024	Incoming Resources	Outgoing Resources	Transfer	Balance at 31 March 2025
	£	£	£	£	£
Unrestricted Funds					
General	75,817	544,771	(504,223)	-	116,365
Designated Funds					
Charitable Activities	55,770	56,893	-	-	112,663
	<u>131,587</u>	<u>601,664</u>	<u>(502,606)</u>	<u>-</u>	<u>229,028</u>

12. Pension**Defined Contribution**

	2025	2024
	£	£
Contribution payable by the charity for the year	<u>10,472</u>	<u>3,807</u>

13. Related Party Transactions

ALCCP considers its trustees and key management personnel to be related parties. The only related party transactions during the year was the remuneration of the key management personnel, noted in Note 6.

There were no other related party transactions during the year.

ALCCP

NOTES TO THE ACCOUNTS (CONT'D)
YEAR ENDED 31 MARCH 2025

14. Cash flows from operations

	2025	2024
	£	£
Surplus for the year	(97,441)	(122,678)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	9,570	1,067
Movements in working capital:		
Increase in debtors	(5,497)	(7,020)
Increase/(Decrease) in creditors	8,847	(49,368)
Cash generated from/(used by) operations	<u>110,361</u>	<u>67,357</u>

15. Analysis of changes in net funds

The charity has no material debt during the year.