

Agrigento SCIO

Scotland · Charity number SC048679

Details

Known as	Agrigento
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2018-09-04
Register	View on the OSCR register

Contact

Address
14 Saxe Coburg Place
Edinburgh
Edinburgh
midlothian
EH3 5BR

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of the arts, heritage, culture or science'

What the charity does: To research music as social action, and to make grants to organisations involved in this space.

Beneficiaries: 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

Objectives: The purposes of the SCIO are:- (i) the advancement of the arts and culture through the creation, development and support of sustainable music projects. and (ii) to promote similar charitable purposes, objects or institutions in such proportions and manner as the Trustees think fit.

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** UK and overseas

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£186,265	£169,893	-	1
2024-09-30	£153,890	£163,465	-	1
2023-09-30	£158,560	£150,581	-	1
2022-09-30	£206,001	£135,326	-	1
2021-09-30	£63,558	£94,804	-	1

Agrigento SCIO

Scotland - Charity number SC048679

Accounts

AGRIGENTO
(registered as a Scottish Charitable Incorporated Organisation)

SCOTTISH CHARITY NUMBER: SC048679

**REPORT OF THE BOARD OF TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

AGRIGENTO SCIO

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AGRIGENTO SCIO

CHARITY INFORMATION

LEGAL NAME: Agrigento SCIO

SCOTTISH CHARITY NUMBER: SC048679

PRINCIPAL ADDRESS: 14 Saxe Coburg Place
Edinburgh
EH3 5BR

BOARD OF TRUSTEES: Tom Prew
Maria Prew
Joanne Davies

BANKERS: Triodos Bank
Deanery Road
Bristol
BS1 5AS

INDEPENDENT EXAMINER: Paul Marshall CA
MHA
6 St Colme Street
Edinburgh
EH3 6AD

AGRIGENTO SCIO

REPORT OF THE BOARD OF TRUSTEES for the year ended 30 September 2025

The Board of Trustees present their report and the financial statements for the year ended 30 September 2025.

Objectives and activities

The organisation's purposes as defined in its SCIO constitution are:

- a) the advancement of the arts and culture through the creation, development and support of sustainable music projects
- b) to promote similar charitable purposes, objects or institutions in such proportions and manner as the Trustees think fit.

Achievements and performance

2025 saw the second version of the Innovar scheme, designed to promote pedagogical innovation in music as social action (MASA) in Latin America. We again issued an open call for proposals. This year, fourteen projects were selected for seed-funding. The results at the end of the year confirmed that this is an effective way for us to work. All the projects produced decent results, and some of them were really excellent. Small grants seem to go a long way.

We offered follow-on funding to four of the Innovar projects from 2024, and all of them produced work that justified the continued support. We have decided to fund one of them, Preserving the Legacy of Bullerengue, for a third and final year.

We supported the Brazilian project Música do Círculo for a second year. As this was the second in a two-year cycle, there is not much new to note, but we continue to believe that MdC offers a valuable and distinctive approach to MASA. As such, it is well worth our continued support.

We also offered a small grant for a second year to Proyecto 7 de Abril in Colombia, which has done some very original work at the intersection of music, football, and psychosocial support. Gratifyingly, this project has now secured funding from another source in Colombia and will be continued in 2026.

In 2025 we wrapped up our support for two of our most important partners: Sonido Colectivo in Colombia, and Instituto Conectar in Brazil. These alliances have been very rewarding and productive. We feel that after three years of funding, it is time to encourage these organizations to become independent, but we will continue in close contact with them and will support them in other ways. In order to avoid a "cliff edge" with Sonido Colectivo, we have agreed to fund a major event that they are organizing in 2026 – the next National Meeting of Community Musics. But the organization itself no longer receives financial support from Agrigento.

In a similar vein, we offered follow-on funding to The Choral Commons to avoid a cliff-edge in 2025. Unfortunately, the political changes in the US this year made the original project impossible, so with Agrigento's approval, TCC's leaders invested the money in other work with similar goals.

We funded the first year of the new National Network of Community Musics in Colombia. This network made a solid start. At the recommendation of Sonido Colectivo, we decided not to refund it – not because it was a failure, but because we agreed that it was important for the network to become self-sustaining as soon as possible. This is likely to make it stronger in the long term, as it requires more self-organizing.

**REPORT OF THE BOARD OF TRUSTEES
for the year ended 30 September 2025**

Achievements and performance (continued)

The Singing Indigenous Languages Collective (SILC) project in Australia finally came to a conclusion. The project changed shape and was delayed several times, but the end results were very pleasing. The group seems to have laid a solid and ethically grounded foundation for future work on music and Indigenous languages. They have also had productive exchange with a Mexican project run by a previous Agrigento grantee, Héctor Vázquez-Córdoba. These kinds of international, inter-project connections have occurred several times now and they are very gratifying.

We continue to fund the Diploma in Peacebuilding Through Music at the National University of Colombia. Agrigento's funding provides scholarships for those unable to pay the full cost of inscription. We see the results of this diploma as graduates play prominent roles in Sonido Colectivo's events and networks and apply for our Innovar grants.

In a departure from our usual work, we funded professional development for an Oxford-based community music group called Starling Sessions. This support was much appreciated and seemed to have had the right effect: Starling subsequently secured significant grants (e.g. Arts Council) to expand their work.

Director of Research Geoff Baker made three trips to Latin America in 2025. First, he attended a week-long course in Brazil run by Música do Círculo, giving him an intensive taste of their work. Second, he travelled to Colombia and visited a number of the projects that we work with and fund there, including ones in parts of the countries that he had not previously visited. It was very valuable to get to know more of the contexts from which we receive applications, as well as seeing some of our funded work in action. Third, he was invited to work with the Mexican state program Vientos Musicales for a week, which included a keynote speech. Although we do not fund VM, this was a great opportunity to feed our knowledge into a sizeable program, which has been using Geoff's book on rethinking social action through music to inform its strategy.

Geoff participated in the SIMM (Social Impact of Making Music) conference in Brussels, as a presenter and panel chair. He also gave guest lectures on university courses on MASA in Ghent and Geneva and on the Colombian diploma course. He continued to participate in monthly discussions with Japan's Min-On Music Research Institute (MOMRI), leading up to the next summit (in Belfast in June 2026).

Plans for the future

The Trustees will continue to seek to fulfil the charity's objectives and will consider how best to identify sustainable music projects to develop and support.

Financial review

The net income for the year was £16,372 (2024: net expenditure of £9,575). This charity has carried forward funds of £107,231 at the year end (2024: £90,859).

Reserves policy

The Trustees will continue to review their reserves policy as the activities of the charity develop further over the next year. At the year end the unrestricted "free" reserves amount to £107,231 (2024: £90,859).

AGRIGENTO SCIO

REPORT OF THE BOARD OF TRUSTEES for the year ended 30 September 2025

Structure, governance and management

Agrigento is a Scottish Charitable Incorporated Organisation formed on 4 September 2018.

Organisation and Trustee Appointment

Trustees are appointed and removed by the Board of Trustees in accordance with the rules of the SCIO. The Trustees meet regularly to discuss the activities and advancement of the charity.

Trustees' Responsibilities Statement

The Trustees are responsible for preparing the Report of the Board of Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 10 April 2026 and signed on its behalf by



**Tom Prew
Trustee**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AGRIGENTO

I report on the financial statements of the charity for the year ended 30 September 2025 which are set out on pages 6 to 11.

Respective responsibilities of the Trustees and Examiner

The charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's Trustees 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 financial statements 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 statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent Examiner's statement

In the course of my examination, no matter has come to my attention:

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



Paul Marshall CA
MHA
Chartered Accountants
6 St Colme Street
Edinburgh
EH3 6AD

10 April 2026

AGRIGENTO SCIO**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2025**

	Notes	Unrestricted 2025 £	Unrestricted 2024 £
Income from:			
Charitable activities	2	184,882	153,525
Investment income	3	<u>1,383</u>	<u>365</u>
Total income		<u>186,265</u>	<u>153,890</u>
Expenditure on:			
Charitable activities	4	<u>169,893</u>	<u>163,465</u>
Total expenditure		<u>169,893</u>	<u>163,465</u>
Net income/(expenditure) and net movement in funds		16,372	(9,575)
Total funds brought forward	9	<u>90,859</u>	<u>100,434</u>
Total funds carried forward	9	<u><u>107,231</u></u>	<u><u>90,859</u></u>

The statement of financial activities includes all gains and losses in the year. All income and expenditure derives from continuing activities.

AGRIGENTO SCIO

BALANCE SHEET
as at 30 September 2025

	Notes	2025 £	2024 £
Current assets			
Cash at bank and in hand		105,151	70,034
Debtors	7	<u>6,976</u>	<u>27,282</u>
		112,127	97,316
Liabilities			
Creditors: amounts falling due within one year	8	<u>(4,896)</u>	<u>(6,457)</u>
Net current assets		<u>107,231</u>	<u>90,859</u>
Net assets		<u>107,231</u>	<u>90,859</u>
Charity funds			
Unrestricted funds	9	<u>107,231</u>	<u>90,859</u>

The financial statements were approved and authorised for issue by the Board of Trustees on 10 April 2026 and were signed on their behalf by:



Tom Prew
Trustee

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2025**

1. Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below.

Basis of preparation and going concern

The financial statements have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements. The financial statements are presented in Sterling which is the functional currency of the charity and rounded to the nearest £.

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

Agrigento meets the definition of a public benefit entity under FRS 102.

The Trustees have confirmed they consider it appropriate to prepare the financial statements on a going concern basis. This assumes that the charity will continue its operations for a period of at least twelve months from the date of approval of the financial statements.

Income

All income is recognised when the charity is legally entitled to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations that provide core funding or are of a general nature are recognised in the year in which they are receivable, which is when the charity becomes entitled to the resource.

Interest on funds held on deposit is included when receivable. This is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably. The charity is not registered for VAT therefore all costs are shown gross of irrecoverable VAT.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, those costs of an indirect nature necessary to support them and an allocation of governance costs.

Support costs are allocated between governance costs and other support costs. Governance costs comprise those costs involving the public accountability of the charity and its compliance with regulations and good practice. They therefore include the costs of independent examination. Other support costs relate to the administrative costs of running the charity.

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 30 September 2025

1. Accounting policies

Foreign currency transactions

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date and the gains and losses on translation are included in the statement of financial activities.

Debtors

Debtors are measured at their recoverable amount and included when reasonable certainty exists over their receipt.

Cash at bank

Cash at bank includes cash and highly liquid short term investments with a maturity of three months or less from the date of acquisition of the deposit or similar account.

Creditors

Creditors are recognised when 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 reliably.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

2. Income from charitable activities

	Unrestricted 2025 £	Unrestricted 2024 £
Donations	<u>184,882</u>	<u>153,525</u>

All income received during both 2025 and 2024 was unrestricted.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2025

3. Investment income

	Unrestricted 2025 £	Unrestricted 2024 £
Bank interest received	257	365
Interest on gift aid claims	1,126	-
	<u>1,383</u>	<u>365</u>

All income received during both 2025 and 2024 was unrestricted.

4. Expenditure on charitable activities

	Unrestricted 2025 £	Unrestricted 2024 £
Grants paid	81,930	86,230
Wages and salaries	74,019	72,900
Travel and office expenses	9,571	1,610
Other professional fees	1,097	-
Bank charges	674	296
Payroll costs	562	504
Governance costs	2,040	1,925
	<u>169,893</u>	<u>163,465</u>
Governance costs comprise:		
Independent Examiner's fee	<u>2,040</u>	<u>1,925</u>

All expenditure during both 2025 and 2024 was unrestricted.

5. Wages and salaries

	2025 £	2024 £
Salaries	65,140	64,200
Employer National Insurance	2,199	2,315
Employer pension	6,680	6,385
	<u>74,019</u>	<u>72,900</u>

One employee received emoluments of between £60,000 and £70,000 in the current year (2024: One employee received emoluments of between £60,000 and £70,000).

The total amount of remuneration received by Key Management Personnel in the year was £74,019 (2024: £72,900).

AGRIGENTO SCIO

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 September 2025

6. Trustee's remuneration

No Trustee received any remuneration or was reimbursed expenses during the year.

7. Debtors

	2025 £	2024 £
Gift aid receivable	<u>6,976</u>	<u>27,282</u>

8. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	2,881	2,310
Taxation and social security costs	1,458	3,612
Pensions payable	<u>557</u>	<u>535</u>
	<u>4,896</u>	<u>6,457</u>

9. Analysis of movements in funds

	At 1 Oct 2024 £	Income £	Expenditure £	At 30 Sep 2025 £
Unrestricted funds	<u>90,859</u>	<u>186,265</u>	<u>(169,893)</u>	<u>107,231</u>

	At 1 Oct 2023 £	Income £	Expenditure £	At 30 Sep 2024 £
Unrestricted funds	<u>100,434</u>	<u>153,890</u>	<u>(163,465)</u>	<u>90,859</u>

10. Related parties

During the year one Trustee made donations of £177,906 to the charity (2024: £137,820 to the charity). In addition, gift aid on Trustee donations of £6,976 was receivable at the year end (2024: £27,282).

Agrigento SCIO

Scotland - Charity number SC048679

Accounts

AGRIGENTO
(registered as a Scottish Charitable Incorporated Organisation)

SCOTTISH CHARITY NUMBER: SC048679

**REPORT OF THE BOARD OF TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

AGRIGENTO SCIO

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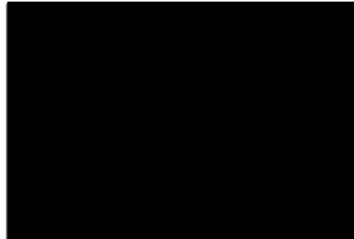
AGRIGENTO SCIO

CHARITY INFORMATION

LEGAL NAME: Agrigento SCIO

SCOTTISH CHARITY NUMBER: SC048679

PRINCIPAL ADDRESS:



BOARD OF TRUSTEES:

BANKERS:

Triodos Bank
Deanery Road
Bristol
BS1 5AS



INDEPENDENT EXAMINER:

MHA
6 St Colme Street
Edinburgh
EH3 6AD

AGRIGENTO SCIO

REPORT OF THE BOARD OF TRUSTEES for the year ended 30 September 2024

The Board of Trustees present their report and the financial statements for the year ended 30 September 2024.

Objectives and activities

The organisation's purposes as defined in its SCIO constitution are:

- a) the advancement of the arts and culture through the creation, development and support of sustainable music projects
- b) to promote similar charitable purposes, objects or institutions in such proportions and manner as the Trustees think fit.

Achievements and performance

The most significant development in 2024 was the launch of a new scheme, Innovar, which was designed to promote pedagogical innovation in the field of music as social action in Latin America. For the first time, we issued an open call for proposals. Twelve projects were selected for seed-funding in 2024. This experiment turned out to be very successful. All twelve projects delivered results by the end of the year, and four were sufficiently impressive that we decided to offer them follow-on funding for 2025. We were unsure whether small grants would be appealing and meaningful, but we received a good number of applications and the feedback from grantees was very positive. It seemed that even small sums of funding were financially significant, but equally noteworthy was the symbolic value of the grants to incipient and grassroots projects. In several cases, receiving funding from an overseas charity was read as offering validation of the project. This increased local visibility, prestige, and community support, giving the projects a greater chance of continuing after the Agrigento grant was finished.

There were also important developments in our work in Brazil. After two years of support from Agrigento, Projeto Conectar (based in Belo Horizonte) has become a registered institution under the new name of Instituto Conectar, putting it on a firmer footing. The project has been successful and has begun to make ambitious plans, and it is currently applying for state funding to allow it to grow. We also began to support the expansion of the organisation Música do Círculo (MdC) into the field of music as social action. MdC has developed an original pedagogy, and we believe it holds great potential for this field. We are providing scholarships for four teachers from disadvantaged communities to undertake MdC's two-year teacher training program; and we are supporting the mentoring of four community project leaders by MdC. Our work with the Brazilian Network for Reflective Musical Practice has not resumed, but Instituto Conectar and MdC have opened up valuable new directions for Agrigento in Brazil.

We continued to support Communities of Knowledge: Sonido Colectivo (Colombia) and The Choral Commons (US/Mexico). Sonido Colectivo organised a National Meeting of Community Musics in Bogotá in October 2024, at which the leader of The Choral Commons, [REDACTED] was the guest of honour and workshop leader. Thanks to Agrigento's support, 70 participants from 35 organisations in 10 cities were able to attend. This was a landmark event in Colombia, and it has given rise to the creation of a National Network of Community Musics, which Agrigento will support in 2025. Sonido Colectivo has also created a network of Colombian university music departments, which is discussing curricular reforms to create more space for community music in higher music education.

We also continue to fund the Diploma in Peacebuilding Through Music at the National University of Colombia, which is building a community of progressive researcher-practitioners in the field of music as social action. Agrigento's funding provides scholarships for those unable to pay the full cost of inscription. We are increasingly seeing the results of this diploma as graduates play prominent roles in Sonido Colectivo's events and networks and apply for our Innovar grants.

AGRIGENTO SCIO

REPORT OF THE BOARD OF TRUSTEES for the year ended 30 September 2024

Achievements and performance (continued)

Director of Research [REDACTED] travelled to Colombia to attend the National Meeting of Community Musics and a music education conference (FLADEM). He also had numerous meetings with Agrigento grantees and partners in Bogotá and Cali, which included visiting music projects. Shortly afterwards, he participated in the SIMM (Social Impact of Making Music) conference in Copenhagen, as a presenter and panel chair (he is also a founding board member of the organisation). Finally, he travelled to Japan for an intensive summit on music and peacebuilding, organised by Japan's Min-On Music Research Institute (MOMRI). He has been participating in monthly discussions with MOMRI for over a year, and this regular commitment will continue until at least 2026, when the next summit is planned.

Plans for the future

The Trustees will continue to seek to fulfil the charity's objectives and will consider how best to identify sustainable music projects to develop and support.

Financial review

The net expenditure for the year was £9,575 (2023: net income of £7,979). This charity has carried forward funds of £90,859 at the year end (2023: £100,434).

Reserves policy

The Trustees will continue to review their reserves policy as the activities of the charity develop further over the next year. At the year end the unrestricted "free" reserves amount to £90,859 (2023: £100,434).

Structure, governance and management

Agrigento is a Scottish Charitable Incorporated Organisation formed on 4 September 2018.

Organisation and Trustee Appointment

Trustees are appointed and removed by the Board of Trustees in accordance with the rules of the SCIO. The Trustees meet regularly to discuss the activities and advancement of the charity.

AGRIGENTO SCIO

**REPORT OF THE BOARD OF TRUSTEES
for the year ended 30 September 2024**

Trustees' Responsibilities Statement

The Trustees are responsible for preparing the Report of the Board of Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 3 June 2025 and signed on its behalf by



Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AGRIGENTO

I report on the financial statements of the charity for the year ended 30 September 2024 which are set out on pages 6 to 11.

Respective responsibilities of the Trustees and Examiner

The charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's Trustees 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 financial statements 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 statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent Examiner's statement

In the course of my examination, no matter has come to my attention:

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



MHA
Chartered Accountants
6 St Colme Street
Edinburgh
EH3 6AD

3 June 2025

AGRIGENTO SCIO

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2024**

	Notes	Unrestricted 2024 £	Unrestricted 2023 £
Income from:			
Charitable activities	2	153,525	158,269
Investment income	3	<u>365</u>	<u>291</u>
Total income		<u>153,890</u>	<u>158,560</u>
Expenditure on:			
Charitable activities	4	<u>163,465</u>	<u>150,581</u>
Total expenditure		<u>163,465</u>	<u>150,581</u>
Net income and net movement in funds		(9,575)	7,979
Total funds brought forward	9	<u>100,434</u>	<u>92,455</u>
Total funds carried forward	9	<u>90,859</u>	<u>100,434</u>

The statement of financial activities includes all gains and losses in the year. All income and expenditure derives from continuing activities.

AGRIGENTO SCIO

BALANCE SHEET

as at 30 September 2024

	Notes	2024 £	2023 £
Current assets			
Cash at bank and in hand		70,034	95,688
Debtors	7	<u>27,282</u>	<u>11,577</u>
		97,316	107,265
Liabilities			
Creditors: amounts falling due within one year	8	<u>(6,457)</u>	<u>(6,831)</u>
Net current assets		<u>90,859</u>	<u>100,434</u>
Net assets		<u>90,859</u>	<u>100,434</u>
Charity funds			
Unrestricted funds	9	<u>90,859</u>	<u>100,434</u>

The financial statements were approved and authorised for issue by the Board of Trustees on 3 June 2025 and were signed on their behalf by:



Trustee

AGRIGENTO SCIO

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 September 2024

1. Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below.

Basis of preparation and going concern

The financial statements have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements. The financial statements are presented in Sterling which is the functional currency of the charity and rounded to the nearest £.

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

Agrigento meets the definition of a public benefit entity under FRS 102.

The Trustees have confirmed they consider it appropriate to prepare the financial statements on a going concern basis. This assumes that the charity will continue its operations for a period of at least twelve months from the date of approval of the financial statements.

Income

All income is recognised when the charity is legally entitled to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations that provide core funding or are of a general nature are recognised in the year in which they are receivable, which is when the charity becomes entitled to the resource.

Interest on funds held on deposit is included when receivable. This is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably. The charity is not registered for VAT therefore all costs are shown gross of irrecoverable VAT.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, those costs of an indirect nature necessary to support them and an allocation of governance costs.

Support costs are allocated between governance costs and other support costs. Governance costs comprise those costs involving the public accountability of the charity and its compliance with regulations and good practice. They therefore include the costs of independent examination. Other support costs relate to the administrative costs of running the charity.

AGRIGENTO SCIO

NOTES TO THE FINANCIAL STATEMENTS (continued) for the year ended 30 September 2024

1. Accounting policies

Foreign currency transactions

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date and the gains and losses on translation are included in the statement of financial activities.

Debtors

Debtors are measured at their recoverable amount and included when reasonable certainty exists over their receipt.

Cash at bank

Cash at bank includes cash and highly liquid short term investments with a maturity of three months or less from the date of acquisition of the deposit or similar account.

Creditors

Creditors are recognised when 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 reliably.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

2. Income from charitable activities

	Unrestricted 2024 £	Unrestricted 2023 £
Donations	<u>153,525</u>	<u>158,269</u>

All income received during both 2024 and 2023 was unrestricted.

3. Investment income

	Unrestricted 2024 £	Unrestricted 2023 £
Bank interest received	<u>365</u>	<u>291</u>

All income received during both 2024 and 2023 was unrestricted.

AGRIGENTO SCIO

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 September 2024

4. Expenditure on charitable activities

	Unrestricted 2024 £	Unrestricted 2023 £
Grants paid	86,230	71,936
Wages and salaries	72,900	67,617
Travel and office expenses	1,610	8,214
Other professional fees		480
Bank charges	296	131
Payroll costs	504	453
Governance costs	1,925	1,750
	<u>163,465</u>	<u>150,581</u>
Governance costs comprise:		
Independent Examiner's fee	<u>1,925</u>	<u>1,750</u>

All expenditure during both 2024 and 2023 was unrestricted.

5. Wages and salaries

	2024 £	2023 £
Salaries	64,200	60,000
Employer National Insurance	2,315	1,617
Employer pension	6,385	6,000
	<u>72,900</u>	<u>67,617</u>

One employee received emoluments of between £60,000 and £70,000 in the current year (2023: One employee received emoluments of between £60,000 and £70,000).

The total amount of remuneration received by Key Management Personnel in the year was £72,900 (2023: £67,617).

6. Trustee's remuneration

No Trustee received any remuneration or was reimbursed expenses during the year.

7. Debtors

	2024 £	2023 £
Gift aid receivable	<u>27,282</u>	<u>11,577</u>

AGRIGENTO SCIO**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2024****8. Creditors: Amounts falling due within one year**

	2024 £	2023 £
Grants payable	-	871
Accruals and deferred income	2,310	1,869
Taxation and social security costs	3,612	3,591
Pensions payable	535	500
	<u>6,457</u>	<u>6,831</u>

9. Analysis of movements in funds

	At 1 Oct 2023 £	Income £	Expenditure £	At 30 Sep 2024 £
Unrestricted funds	<u>100,434</u>	<u>153,890</u>	<u>(163,465)</u>	<u>90,859</u>

	At 1 Oct 2022 £	Income £	Expenditure £	At 30 Sep 2023 £
Unrestricted funds	<u>92,455</u>	<u>158,560</u>	<u>(150,581)</u>	<u>100,434</u>

10. Related parties

During the year one Trustee made donations of £137,820 to the charity (2023: £146,311 to the charity). In addition, gift aid on Trustee donations of £27,282 was receivable at the year end (2023: £11,577).