

The Africulture Network

Scotland · Charity number SC051567

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2022-02-04
Register	View on the OSCR register

Contact

Address	18 Auchlee Gardens Aberdeen Aberdeenshire AB12 4AD
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Activities

Activities: 'It carries out activities or services itself'

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

What the charity does: The charity's purposes, which are for the public benefit, are set out in the Articles of Association and are: (1) Improve cultural diversity in Scotland. (2) Promote African culture and heritage. (3) Celebrate the socio-historical connection between Africa and Scotland. Activities (1) Providing a forum for Africans and non-Africans to learn about the rich history and culture of the African continent. (2) Running various educational forums and cultural events in the Scottish economy.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The charitable purpose are as follows: a) Improve cultural diversity in Scotland by providing a forum for Africans and non-Africans to learn about the rich history and culture of the African continent. b) Promote African culture and heritage through various diversity and inclusion fora in the Scottish economy. c) Celebrate the socio-historical connection between Africa and Scotland.

Geography

- **Main operating location:** Aberdeenshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£2,085	£850	-	0
2024-12-31	£0	£4,468	-	0
2023-12-31	£42,320	£38,827	-	0
2022-12-31	£1,775	£1,476	-	0

The Africulture Network

Scotland - Charity number SC051567

Accounts

THE AFRICULTURE NETWORK

**Charity Number: SC051567
Company Number: SC717381**

(A company limited by guarantee)

**Report of the Trustees and Financial Statements
for the year to 31 December 2025**

THE AFRICULTURE NETWORK
Company limited by guarantee

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THE AFRICULTURE NETWORK
Company limited by guarantee

Report of the Trustees for the Year Ended 31 December 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102) second edition (October 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The Africulture Network is a charitable company limited by guarantee, incorporated on 10th December 2021. The company was established under a Memorandum of Association and is governed under its Articles of Association, which set out the objectives and powers of the charitable company. Africulture Network was registered as a charity by the Office of the Scottish Charity Regulator (OSCR) on 4th February 2022.

Recruitment and appointment of new trustees

The directors of the company are the members and trustees of the charity for the purposes of charity law and are known as the trustees. Under the requirements of the Articles of Association, Trustees are appointed by Ordinary Resolution passed at a duly convened General Meeting of the Members or by appointment by the existing Trustees of the charity. Trustees may be removed if they fail to meet the requirements specified in Article 39.

Organisational Structure and Decision Making

The Board of Trustees formally met three times during the period. Between meetings they communicated by email, telephone, video conferencing and/or face-to-face discussion. The Trustees collectively set strategy, and approve the initiation, continuation and termination of significant charitable initiatives.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed. They seek to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. We believe that these safeguards, together with maintaining our cash reserves at the levels indicated in the Financial Review section, will provide sufficient resources in the event of adverse conditions occurring.

Fundraising

The Africulture Network does not employ professional fundraisers and has not sought to register with the Fundraising Regulator but complies with all the relevant sections of the Fundraising Regulator's Code of Fundraising Practice.

OBJECTIVES AND ACTIVITIES

Objects

The charity's purposes, which are for the public benefit, are set out in the Articles of Association and are:

- (1) Improve cultural diversity in Scotland.
- (2) Promote African culture and heritage.
- (3) Celebrate the socio-historical connection between Africa and Scotland.

Activities

- (1) Providing a forum for Africans and non-Africans to learn about the rich history and culture of the African continent.
- (2) Running various educational forums and cultural events in the Scottish economy.

THE AFRICULTURE NETWORK
Company limited by guarantee

Report of the Trustees for the Year Ended 31 December 2025 continued

Public Benefit

In exercising their powers and duties, the Trustees have had due regard for the public benefit guidance of OSCR. All the activities of the Network are undertaken to further its charitable purposes for the public benefit. The Trustees will regularly review the activities of the charity and look at the successes and challenges experienced and the outcomes for the beneficiaries we are seeking to assist. These reviews will help us ensure our planned future activities bring charitable benefit and contribute positively to the aims and objectives set.

ACHIEVEMENT AND PERFORMANCE

Achievements and Performance throughout the year

- Performing six (6) AfriTales sessions at various primary schools across Aberdeen City & Shire. AfriTales sessions involve a visit of two (2) or more charity volunteers to primary schools to read non-fiction books and educate pupils about history and culture of parts of Africa. In some cases, multiple visits were made to schools. We engaged with approximately 450 primary school students.
- Lunch&Learn event delivered in CNR. This was a cultural exhibition to promote the diversity of African culture in Aberdeen. The event was well received by CNR employees that attended the event.
- Charity Kiltwalk – African print and Kilt strut community walk.
- International School Aberdeen (ISA) International Festival – AfriTales session and exhibition and information session.

FINANCIAL REVIEW

Investment policy and objectives

The General Fund currently holds all funds which have been contributed towards the work to be carried out by the charity. It is not the intent of the Trustees to accumulate funds but rather to deploy available funding to finance the activities which will lead to delivery of the purposes, subject to maintaining a reasonable level of working capital.

Reserves policy

The Trustees aim to carry sufficient general unrestricted reserves in cash to meet the committed charitable activities.

Financial position

The Africulture Network had income in this period of £1,835 (2024 - £nil) while total expenditure for the year amounted to £850 (2024 - £4,468) including accrued governance costs. The balance of cash in The Africulture Network bank account at the end of December 2025 was £999 (2024 - £644). Charity funds at the end of the period were £309 (2024 – funding deficit of £(676)).

Going concern

As the trustees have resolved to wind up the charity in the course of the current financial year, the financial statements reflect the ability of the charity to meet its outstanding liabilities in this period prior to winding up.

FUTURE PLANS

The trustees of the Africulture Network have resolved to wind up the charity as it has been determined that there is insufficient support to continue to meet the objectives of the charity. A request will be made to OSCR in the current period for approval for the dissolution of the charity.

THE AFRICULTURE NETWORK
Company limited by guarantee

Report of the Trustees for the Year Ended 31 December 2025 continued

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC717381

Registered Charity number
SC051567

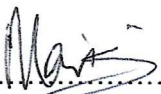
Registered office
18 Auchlee Gardens
Aberdeen, AB12 4AD

Trustees
E. Akiri
T. M. Anagboso
E. Ogosi

Primary Banker
Barclays Bank
163-165 Union Street
Aberdeen, AB11 6SL

Independent examiner
Brian Miller BA CA
94 Blenheim Place
Aberdeen, AB25 2DY

Approved by order of the board of trustees on 31st March 2026 and signed on its behalf by:


.....
T. M. Anagboso - Trustee

THE AFRICULTURE NETWORK
Company limited by guarantee

Independent Examiners' Report to the Trustees of The Africulture Network

I report on the financial statements of The Africulture Network for the year ended 31 December 2025 which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). The charity's trustees are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under Section 44(1)(c) of the 2005 Act.

Basis of independent examiners' report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiners' statement

In connection with 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 386 and 387 of the Companies Act 2006 and Section 44(1)(a) of the 2005 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Companies Act 2006, Section 44(1)(b) of the 2005 Act and 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.



Brian Miller CA

Date: 17th April 2026

THE AFRICULTURE NETWORK
Company limited by guarantee

Charity Number: SC051567
Company Number: SC717381

Statement of Financial Activities
for the year ended 31 December 2025

	Note	Restricted funds	Unrestricted funds	2025 Total	2024 Total
		£	£	£	£
Income and endowments from:					
Donations and legacies	2		2,085	2,085	-
Charitable activities	3			-	-
Total Income			2,085	2,085	-
Expenditure on:					
Raising funds			16	16	-
Charitable activities	4		834	834	4,468
Total Expenditure			850	850	4,468
Net Income/(Expenditure)			1,235	1,235	(4,468)
Transfers between funds				-	-
Net Movement in Funds			1,235	1,235	(4,468)
Reconciliation of funds:					
Total funds brought forward			(676)	(676)	3,792
Total funds carried forward		-	559	559	(676)

Continuing Operations: All income and expenditure has arisen from continuing activities.

THE AFRICULTURE NETWORK
Company limited by guarantee

Charity Number: SC051567
Company Number: SC717381

Balance Sheet
as at 31 December 2025

	Note	Restricted funds £	Unrestricted funds £	2025 £	2024 £
Current assets					
Cash at bank and in hand			999	999	644
		-	999	999	644
Creditors - amounts falling due within one year	5		(440)	(440)	(1,320)
Net current assets		-	559	559	(676)
Net assets		-	559	559	(676)
Funds					
	6				
Restricted funds				-	-
Unrestricted funds				559	(676)
Total funds				559	(676)

The directors' statements required by Sections 475 (2) and (3) are shown on the following page, which forms part of this Balance Sheet.

The notes on pages 10 to 12 form an integral part of these financial statements.

THE AFRICULTURE NETWORK
Company limited by guarantee

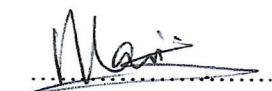
Balance sheet continued

Directors' statements in accordance with Section 475 (2) and (3)
for the year ended 31 December 2025

In approving these accounts as directors of the company, we hereby confirm:

- (a) The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and the Small Companies and Groups (Accounts and Directors' Report) Regulations 2008.
- (b) That for the year stated above the company was entitled to the exemption from audit conferred by Section 477 of the Companies Act 2006 relating to small companies;
- (c) That the members have not required the company to obtain an audit of its financial statements for the year in question in accordance with Section 476; and
- (d) That we acknowledge our responsibilities for complying with the requirements of the Act in respect to accounting records and the preparation of financial statements.
 - 1.) Ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006; and
 - 2.) Preparing financial statements 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 profit for the year then ended in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements were approved by the Board of Trustees on 31st March 2026 and signed on its behalf by:


.....
T.M. Anagboso
Trustee

THE AFRICULTURE NETWORK
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2025

1. Basis of preparation and principal accounting policies

1.1 Basis of preparation of financial statements

The Africulture Network is a charitable company, limited by guarantee, registered in Scotland. It is also registered as a charity with the Office of the Scottish Charity Regulator (OSCR). The registered numbers and address of the registered office can be found in the Report of the Trustees.

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been in accordance with Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the Charities SORP (FRS 102) second edition – October 2019, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

1.2 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from charitable activities includes proceeds from event ticket sales to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

1.3 Expenditure

Tangible Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.4 Support Costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance costs. They are incurred directly in support of expenditure on the objects of the charity.

1.5 Debtors and Creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

THE AFRICULTURE NETWORK
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2025 continued

1.6 Taxation

The charity is exempt from corporation tax on its charitable activities. Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

1.7 Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.8 Ultimate Controlling Party

The entity is controlled by the Trustees.

2 Income from donations and legacies

	Restricted Funds	Unrestricted Funds	2025 Total	2024 Total
	£	£	£	£
General donations		2,085	2,085	-
	-	2,085	2,085	-

3 Expenditure on charitable activities

	Restricted Funds	Unrestricted Funds	2025 Total	2024 Total
	£	£	£	£
Other direct activity costs		394	394	3,951
Support costs		440	440	497
	-	834	834	4,468

5 Creditors

	2025	2024
	£	£
Trustee repayable loans	-	-
Accrued expenses	440	1,320
	690	1,320

THE AFRICULTURE NETWORK
Company limited by guarantee

Notes to the financial statements
for the year ended 31 December 2025 continued

6 Movement in Funds

	At 01.01.25	Incoming Resources	Outgoing Resources	Gains & Losses/ Transfers	At 31.12.25
	£	£	£	£	£
Restricted funds	-				-
Unrestricted funds					
General fund	(676)	2,085	(850)		559
Total Funds	(676)	2,085	(850)	-	559

	At 01.01.24	Incoming Resources	Outgoing Resources	Gains & Losses/ Transfers	At 31.12.24
	£	£	£	£	£
Restricted funds	3,685		(3,685)		-
Unrestricted funds					
General fund	107		(783)		(676)
Total Funds	3,792		(4,468)	-	(676)

7 Allocation of Net Assets between Funds

	Current Assets	Current Liabilities	Total
	£	£	£
Restricted funds			-
Unrestricted funds			
General fund	999	(440)	559
Total Funds	999	(440)	559

8 Related Party Disclosures

Contributions of £250 were made to the charity by Trustees during the period.

There were no amounts due to or from trustees at the end of the accounting period.