

# CODE THE CITY SCIO

Scottish Charity Number: SC053447

## Annual Accounts

For the year ended 30 June 2025

Receipts and Payments Accounts  
prepared under section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005

Approved by the Trustees on 31 March 2026

Signed: Arrash Nekonam

Arrash Nekonam, Trustee

# Trustees' Annual Report

For the year ended 30 June 2025

## Reference and Administrative Details

<b>Charity Name:</b>	Code The City SCIO
<b>Scottish Charity Number:</b>	SC053447
<b>Principal Office:</b>	The Soap Factory, 111 Gallowgate, Aberdeen, AB25 1BU
<b>Website:</b>	<a href="https://codethecity.org">https://codethecity.org</a>
<b>Constitution:</b>	SCIO (Scottish Charitable Incorporated Organisation)

## Charity Trustees

The following persons served as charity trustees during the year:

Arrash Nekonam (appointed 19 June 2024)  
Steven Shearman (appointed 19 June 2024)  
Bruce Scharlau (appointed 19 June 2024)  
Ian Watt (appointed 19 June 2024)

## Objectives and Activities

Code The City SCIO is established for charitable purposes only, and in particular the advancement of science and the advancement of education in computing science and coding for the public benefit in the City of Aberdeen and such other places as the trustees may decide. In furtherance of this, the charity promotes the potential of code and data to tackle the challenges of modern life, promotes education and instruction in programming and computer science, promotes events to deliver coding solutions to social issues, and works in partnership with other bodies to achieve these purposes.

The SCIO was established on 19 June 2024 to replace the former unincorporated charity Code The City (SC047835). The assets and liabilities of the former charity were transferred to the SCIO during the year.

## Achievements and Performance

During the year ended 30 June 2025, Code The City continued to deliver its programme of community events and meetups. Key activities included:

CTC32 – the charity's flagship community hackathon event, held in September 2024 with sponsorship from Absafe and support from volunteers.

Regular monthly meetups including the Aberdeen Python User Group (APUG), Aberdeen Data Meetup (ADM), and Wikipedia editing sessions (Wiki Meetups), providing ongoing opportunities for skills development and community engagement.

The charity secured grant funding from St James' Foundation (Education Grant), the Burgesses of Guild (Academy Grant), and Wikimedia UK to support its programme of activities.

The charity continued to operate from its base at The Soap Factory in Aberdeen.

## Financial Review

This is the first year of accounts for Code The City SCIO, which was registered on 19 June 2024. The SCIO received net assets of £1,821 transferred from the predecessor charity Code The City (SC047835). Total receipts for the year were £8,750. This comprised £2,000 from ticket sales and event income and £6,750 from grants. Total payments were £4,612, resulting in a net surplus of £4,138 for the year.

At the year end, the charity held £5,976 in its bank accounts (Business Checking Account: £1,225; Co-operative Bank: £4,751). Total net assets at 30 June 2025 were £5,959.

The trustees consider the charity's financial position to be satisfactory and sufficient to continue its activities for the foreseeable future.

## Reserves Policy

The trustees have established a reserves policy to ensure the charity can continue to fulfil its charitable objectives and meet its obligations in the event of unforeseen circumstances or a temporary shortfall in income. The trustees aim to maintain unrestricted reserves equivalent to approximately six months' operating expenditure, which based on current activity levels equates to approximately £2,300. At the year end, the charity held unrestricted reserves of £5,959, which the trustees consider adequate. The trustees will continue to review the reserves policy annually to ensure it remains appropriate to the charity's needs and activities.

## Structure, Governance and Management

Code The City SCIO is a Scottish Charitable Incorporated Organisation, governed by its constitution. It is managed by a board of four trustees who are responsible for the strategic direction and governance of the charity. The board meets on a quarterly basis to review the charity's activities, finances, and strategic direction. New trustees are appointed in accordance with the SCIO's constitution.

The SCIO was registered with OSCR on 19 June 2024, replacing the former unincorporated charity Code The City (SC047835).

## Declaration

This report was approved by the trustees on 31 March 2026 and signed on their behalf by:

Signed: Arrash Nekonam

Arrash Nekonam, Trustee  
Date: 31 March 2026

## Statement of Receipts and Payments

For the year ended 30 June 2025 (first year of the SCIO)

	Year ended 30 Jun 2025
<b>RECEIPTS</b>	
Donations and fundraising	
Ticket sales, event income and sponsorship	£2,000
Grants received	
St James' Foundation – Education Grant	£2,500
Burgesses of Guild – Academy Grant	£4,000
Wikimedia UK – Wiki Meetups Grant	£250
<b>Total receipts</b>	<b>£8,750</b>
<b>PAYMENTS</b>	
Charitable activities	
Event catering	£1,990
Accommodation (events)	£487
Meals and hospitality	£6
Travel	£71
Staff training	£23
Support costs	
Office costs	£95
Web hosting	£129
Computer software	£498
Computer hardware	£128
Internet and telephone	£367
Mobile telephone	£97
Stationery	£19
Miscellaneous	£69
Governance costs	
Accountancy fees	£200
Legal and professional fees	£35
Insurance	£397

<b>Total payments</b>	<b>£4,612</b>
<b>Surplus / (deficit) for the year</b>	<b>£4,138</b>

*All funds are unrestricted. As this is the first year of the SCIO, no comparative figures are presented. See Notes to the Accounts.*

## Statement of Balances

As at 30 June 2025 (first year of the SCIO)

	30 Jun 2025
<b>Bank and cash balances</b>	
Business Checking Account	£1,225
Co-operative Bank	£4,751
<b>Total bank and cash balances</b>	<b>£5,976</b>
<b>Assets retained for the charity's own use</b>	
Computer equipment and other assets	£0
<b>Liabilities</b>	
Trade creditors	£17
<b>Total liabilities</b>	<b>£17</b>
<b>Net assets</b>	<b>£5,959</b>
<b>Funds</b>	
Unrestricted funds brought forward (transferred from predecessor charity – see Note 2)	£1,821
Surplus for the year	£4,138
<b>Unrestricted funds carried forward</b>	<b>£5,959</b>
Restricted funds	£0
<b>Total funds</b>	<b>£5,959</b>

The Statement of Balances was approved by the trustees on 31 March 2026 and signed on their behalf by:

Signed: Arrash Nekonam

Arrash Nekonam, Trustee  
Date: 31 March 2026

## Notes to the Accounts

For the year ended 30 June 2025

### 1. Basis of preparation

These accounts have been prepared on a receipts and payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. This is the first year of accounts for Code The City SCIO (SC053447), which was registered on 19 June 2024. No comparative figures are presented as there is no prior year.

### 2. Transfer from predecessor charity

Code The City SCIO was registered on 19 June 2024 to replace the former unincorporated charity Code The City (SC047835). The assets and liabilities of the predecessor charity were transferred to the SCIO during the year. The opening fund balance of £1,821 represents the net assets transferred, comprising the balance held in the Business Checking Account at the start of the period.

### 3. Fund accounting

All income and expenditure has been treated as unrestricted in these accounts. The trustees should review the terms of the following grants to determine whether any carry restrictions that would require separate fund accounting:

St James' Foundation Education Grant (£2,500) – received for educational purposes.

Burgesses of Guild Academy Grant (£4,000) – received in support of Academy activities.

Wikimedia UK Grant (£250) – received for Wiki Meetup activities.

If any of these grants carry conditions that limit how the funds may be spent, the receipts and any related payments should be reclassified as restricted funds.

### 4. Trustee remuneration and related party transactions

No trustee received any remuneration or expenses from the charity during the year.

### 5. Grants paid

No grants were paid to other organisations or individuals during the year.

### 6. Volunteers

The charity benefits significantly from the involvement of volunteers who assist with the organisation and running of events. The value of this contribution is not reflected in these accounts.

### 7. External scrutiny

As the charity's gross income for the year is below £25,000, there is no statutory requirement for independent examination or audit under the Charities and Trustee Investment (Scotland) Act 2005. The trustees have therefore not appointed an independent examiner for this year.