

ACTIVE TRAINING AND EDUCATION

England & Wales · Charity number 1062448

Details

Other names	ATE
Status	Registered
Legal form	Charitable company
Company number	03364551
Registered	1997-05-16
Register	View on the Charity Commission register

Contact

Address	32 Western House London Road Thrupp Stroud Gloucestershire GL5 2BX
Phone	01684562400
Email	INFO@ATE.ORG.UK
Website	www.superweeks.co.uk

Activities

Objects: TO ADVANCE CHILDREN'S & YOUNG PEOPLE'S EDUCATION BY THE PROVISION OF EDUCATION THROUGH EDUCATIONAL ACTIVITIES AND EDUCATING AND TRAINING TEACHERS IN THE METHODS AND PRACTICES OF THESE TECHNIQUES

Activities: ATE is an educational trust which runs residential holiday camps called 'Superweeks' during the Christmas, Easter and summer school holidays. The children come from all over the UK and beyond. Young adult volunteers are trained by ATE to work with the children on Superweeks. The charity also engages in a limited amount of work with schools including residential courses and staff INSET

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Gloucestershire
- Herefordshire
- Monmouthshire
- Shropshire
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£206,483	£194,993	-	-
2023-09-30	£184,717	£194,037	-	-
2022-09-30	£163,619	£172,663	-	-
2021-09-30	£117,349	£115,411	-	-
2020-09-30	£73,496	£94,666	-	-

Trustees

Name	Role	Appointed
Elizabeth Josie Whitworth	Chair	2022-01-10
Barry Walmsley		2018-02-09
Benadick Harris		2018-02-09
MICHAEL ROGER FORREST		2013-02-12
Stephen Kelly		2018-02-09

Accounts

Charity Registration No. 1062448

Company Registration No. 3364551 (England and Wales)

,

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

ACTIVE TRAINING AND EDUCATION

REFERENCE AND ADMINISTRATIVE INFORMATION

President	Lord Fox of Leominster
Trustees	Josie Whitworth - Chair Mike Forrest FCA Ben Harris Stephen Kelly Barry Walmsley
Secretary	Mike Forrest FCA
Charity number	1062448
Company number	3364551
Correspondence address	32 Western House London Road Thrupp Stroud GL5 2BX
Registered office	Union House 111 New Union Street Coventry CV1 2NT
Bankers	HSBC 1 Church Street Malvern Worcestershire WR14 2AB

ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE

CONTENTS

	Page
Trustees' report	4 – 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11 - 16

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees present their annual directors' report and financial statements for the year ended 30 September 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting for Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Public benefit

The trustees have considered the guidance provided by the Charity Commission, and are satisfied that the activities of the Company satisfy the requirements for them to be considered in the public benefit.

Structure, governance and management

Active Training and Education (ATE) is a charitable company limited by guarantee, incorporated on 2 May 1997 and registered as a charity on 16 May 1997.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The trustees, who are also the directors for the purpose of company law, are listed on page 1. They all served throughout the year.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Other suitable individuals will continue to be invited to attend Board meetings, and may be co-opted as trustees by vote of the Board for an initial period of two years, renewable for further periods of two years by further votes of representation.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to these risks.

Objectives and activities

The general objectives of the charity remain the advancement of the education of children and young people attending educational establishments by the provision of education through activities such as residential holiday courses, term-time work with schools both in the classroom and in residential courses, and offering teachers and other education professionals training in the methods and practices of these education techniques.

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

ATE staff and volunteers

Monitors are volunteers drawn mostly from sixth formers, university students, trainee teachers and social workers. They must attend a week long training course and then work in at least one seven-day holiday with a group of children.

Many monitors return year after year and contribute enormously to the organisation. After a monitor has worked on three separate holidays and is at least 21 years old, he/she may apply to further training as Assistant Director. After working in this new capacity on at least three occasions, they may apply to attend yet another training course to work as a Director in charge of a complete SuperWeek.

Directors are reasonably remunerated, but monitors and assistant directors receive only expenses. It is a deliberate policy of ATE that the people working directly with the children should be doing so because they want to, and not because they need to earn money. 56 monitors and assistant directors worked with ATE in 2023-24.

A large proportion of this staff body show a remarkable loyalty and commitment to ATE and its overarching ethos. This is shown in large amounts of time given to attending residential 'in-service training' from people who are willing to undertake often very difficult challenges for no monetary reward, and have raised quite large sums of money towards the new centre fund and the Adventure Appeal fund.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The charity's strategy is designed to develop that level of reserves over the next few years.

Review of the year

Last year's Superweek programme comprised six holidays, which were well attended (86% full), and 74 children were supported from the Adventure Appeal Fund, supported primarily by the POM Trust.

These were supplemented by one school residential, and two holidays we ran for Barton Camp (Bristol Children's Help Society). In addition, there were two residential weeks for children with stammers, working with Talking Out Limited.

Additionally, activities were provided in the family area at Pride Cymru in Cardiff, and a team of senior staff supported a residential being run by Leicester Children's Holidays. ATE's third year-long play residency also began at a Gloucestershire primary school as well as a fifth play residency for one term in another Gloucestershire school.

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Financial review

ATE has continued with its core activity of running residential children's holidays, fortunately with no more significant disruption like the Covid pandemic. However, the finances of the organisation have been affected by both the cost-of-living crisis which has affected many regular customers and the availability of grant funding from charitable trusts. In addition, the spike in inflation caused by the energy crisis has had an adverse effect on the costs of delivering ATE's activities. Fortunately, the combination of the "bounce-back" loan scheme introduced by the government in 2019-20 and the range of different services which have been developed over last few years, have helped the organisation to survive these challenges.

ATE has struggled to return to the profitability achieved in 2021 but nevertheless is reporting a surplus of £10,503 (2023 – deficit of 9,044). This surplus has been generated in the restricted funds, offset by a small deficit of £791 (2023 - £7,368) from our usual activities. Consequently, the unrestricted reserves are in deficit by £43,336 (2023 - £42,545). The value of the restricted funds stands at £13,694 (2017 - £2,400).

SuperWeeks and term-time activities delivered surpluses of £33,014 (2023 - £34,724) and £6,195 (2023 - £6,264) respectively, while overheads increased to £73,207 (2023 - £60,346), reflecting the cost-of-living and inflationary challenges during the year. Part of the increase arose by employing three part-time members of staff, financed by a specific donation from one of ATE's keen supporters.

The trustees are confident that there will be sufficient working capital to meet ATE's obligations, as the projections that the trustees have prepared indicate that the planned programme for 2025 should continue to deliver sufficient revenue to cover expected outgoings. Prices have been increased again from 2024 prices, to take account of the increase in prices then but the capacity has been increased without an increase in the number of holidays being offered, leading to an expectation of a surplus in 2024-25.

Although unrestricted reserves show a significant deficit, the bounce back loan is repayable in monthly instalments of £518 until May 2030, at an interest rate of 2.5% and we still have the option of taking a six-month payment holiday, if required. The other loan is only repayable if and when Trustees believe that it can be repaid without risking the future of the charity.

Plans for the future

The Superweek programme planned for 2024-25 will comprise six SuperWeeks, including one at the New Year and another at Easter, maintaining the capacity at the 2024 level by the use of larger centres and developing the relationship with Barton Camp. There are also plans to expand the play residency scheme and forge new commercial relationships with partner organisations within the charity and education sectors.

Independent examiner

Chris Sims FCA has agreed to continue to act as independent examiner for ATE.

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Trustees' responsibilities

The charity trustees (who are also directors of the Company) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

Charity law requires the charity 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 its incoming resources and application of resources, including income and expenditure, for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection preparing their report, of which the examiner is unaware, and
- the trustees, having made enquiries of fellow trustees and the examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

By order of the board of trustees

Mike Forrest

Treasurer and Trustee – 3rd April 2025

A COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER' REPORT

TO THE TRUSTEES OF ACTIVE TRAINING AND EDUCATION

I report on the accounts of the charity for the year ended 30 September 2024, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's qualified statement

In the course of my examination, no matter has come to my attention other than that disclosed below.

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

- to prepare accounts which accord with the accounting records and comply with Regulation 9 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 accounts to be reached.

The matter that has come to my attention is that the financial position of the charity is precarious, as described by the trustees in their report. The situation arises solely due to charity's activities being effectively closed during the Coronavirus pandemic. The charity continues by means of a Government backed bounce-back loan, and the subordination of a loan made by the founder of the charity.



Chris Sims FCA, Beaminster, Dorset

3rd April 2025

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

		Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Incoming resources from generated funds					
Voluntary income	2	36,180	47,185	83,365	49,277
Activities in furtherance of the charity's objectives	4	123,111	-	123,111	135,440
Other incoming resources - interest		7	-	7	-
Total incoming resources		159,298	47,185	206,483	184,717
Resources expended					
Charitable activities - costs in furtherance of the charity's objectives	5	160,099	35,891	195,980	194,037
Total resources expended		160,099	35,891	194,993	194,037
Net income/(expenditure)		(791)	11,294	10,503	(9,320)
Fund balances at 1 October 2023		(42,545)	2,400	(40,145)	(30,825)
Fund balances at 30 September 2024		(43,336)	13,694	(29,642)	(40,145)

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
30 SEPTEMBER 2024**

		2024 £	2023 £
Fixed Assets			
Tangible Assets	13	5,931	8,470
Current Assets			
Debtors	14	8,812	9,858
Cash		31,994	32,697
		<u>40,807</u>	<u>42,555</u>
Creditors: amounts falling due in less than one year	15	(21,915)	(30,650)
Net current assets/(liabilities)		<u>18,891</u>	<u>11,905</u>
Total assets less current liabilities		<u>24,821</u>	<u>20,375</u>
Creditors: amounts falling due in more than one year	16	(54,463)	(60,520)
Net assets		<u>(29,642)</u>	<u>(40,145)</u>
Income Funds			
Restricted funds	17	13,694	2,400
Unrestricted funds		(43,336)	(42,545)
		<u>(29,642)</u>	<u>(40,145)</u>

The company is entitled to exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounts which comply with section 386 of the Act and for preparing accounts 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts were approved by the Board on 3 April 2025

Mike Forrest – Treasurer and Trustee

Company Registration No. 3364551

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation relating to uncertainty in the preparation of the accounts are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

Assets and liabilities are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1.2 Incoming resources

Income is deferred where the charity is in receipt of funds in advance of providing the charitable activity to which the income relates, where there are clear preconditions for use of those funds.

Grants and donations are accounted for on a receivable basis. Grants received in respect of capital expenditure are deducted from the cost of the asset.

Investment income is accounted for on an accruals basis.

Other Incoming resources are included in the Statement of Financial Activities on a receivable basis.

1.3 Resources expended

Grants are included as expenditure in the period for which the award is given.

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT. All expenditure has been classified under headings that aggregate all costs related to the category. Where costs cannot be attributed to particular headings they have been allocated on a basis consistent with the use of the resources.

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment. The support costs are allocated wholly to charitable activities.

Governance comprises the costs which are directly attributable to the governance of the charity and the necessary legal procedures for compliance with statutory requirements.

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

1.4 Tangible fixed assets and depreciation

The charity does not have a specific value above which capital expenditure is capitalised. Tangible fixed assets capitalised are those deemed to be for long term use by the charity.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows;

Fixtures, fittings & equipment	25% per annum
Computer equipment	33% per annum

1.5 Stock

Stock is valued at the lower of cost and net realisable value.

1.6 Accumulated funds

Unrestricted funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

1.7 Pensions

During the year, eligible and entitled employees were enrolled into the Company's defined contribution pension scheme, with employees contributing 5% and the company contributing 3%. The employer's contributions recognised in these financial statements as they fall due.

2 Voluntary Income

	2024	2023
	£	£
Unrestricted funds		
David and Helen Lowe Charitable Trust	5,000	7,500
Donations from individuals	31,187	11,227
	<u>36,180</u>	<u>18,727</u>
Restricted and designated funds		
POM Trust	12,390	18,160
Gosling Foundation	10,000	-
Britford Bridge Trust	10,000	-
David and Helen Lowe Charitable Trust	5,000	-
Companies and other charitable trusts	6,489	11,950
Donations from individuals	3,306	440
	<u>47,185</u>	<u>30,550</u>
Total	<u><u>83,365</u></u>	<u><u>49,227</u></u>

ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

4 Activities in furtherance of the charity's objectives

	2024	2023
	£	£
SuperWeeks	104,264	109,288
Term-time activities	17,347	22,892
Monitors' and directors' training courses and CPD	1,500	3,260
	<u>123,111</u>	<u>135,440</u>

5 Total resources expended

	Staff	Depreciation	Grants given	Other costs		
	£	£	£	£		
Activities	20,434	-	-	69,754	90,188	97,287
Grants payable	-	-	32,585	-	32,585	32,502
Support costs	58,190	3,188	-	11,829	73,207	64,248
Total	<u>78,624</u>	<u>3,188</u>	<u>32,585</u>	<u>81,583</u>	<u>195,980</u>	<u>194,037</u>

The grant funding was paid for from the Adventure Appeal restricted fund.

6 Activities undertaken directly

SuperWeeks	71,250	72,437
Term-time activities	11,152	16,200
Monitors' and directors' training courses and CPD	7,886	8,650
	<u>90,188</u>	<u>97,287</u>

7 Grants payable

Grants to individual children	32,585	30,502
Grants to monitors' course trainees	-	2,000
	<u>32,585</u>	<u>32,502</u>

The grants to children were used to pay for all or part of the charity's SuperWeek fees on behalf of individual children. 74 children benefited from grants in 2024 (2023 – 78). Those who received such grants were from families of limited income.

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

8 Financial Commitments

The company has no financial commitments other than those disclosed in these financial statements.

9 Support costs

	2024	2023
	£	£
Staff costs	58,189	45,634
Staff training and recruitment	1,331	1,420
Advertising and marketing	1,020	2,619
Depreciation	3,188	3,080
Storage costs	2,870	2,958
Printing, postage and stationery	321	764
Telephone and internet	435	341
Travelling and subsistence	647	1,519
Insurance	729	1,178
Card services costs	1,420	1,477
IT costs	1,358	1,128
Interest paid	894	940
Other expenses	805	1,190
	<u>73,207</u>	<u>64,248</u>

10 Employees

Number of employees

During the year the charity employed an average of 5 administrative staff (2023 – 2), representing 1.8 full-time equivalents (2023 – 1.6). The charity also employed 20 temporary staff (2023 – 32) on a casual basis to run the charity's activities.

Employment costs

Wages and salaries	77,318	62,422
Social security costs	-	-
Pension costs	1,305	1,326
	<u>78,623</u>	<u>63,748</u>

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

Pension scheme

The charity has made pension arrangements for its staff in accordance with the government's auto-enrolment programme. The scheme is managed by The People's Pension, and the charity contributes 3% of salary for employees who contribute 5% of their salary.

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. No expenses were reimbursed to trustees during the year (2023 - £nil).

12 Taxation

The charity's activities during the year were in accordance with its charitable objects and no corporation tax liability arose.

13 Tangible fixed assets

Fixtures,
fittings and
equipment
£

Cost

At 1 October 2023	20,639
Additions	647
At 30 September 2024	<u>21,288</u>

Depreciation

At 1 October 2023	12,169
Charge for the year	3,188
At 30 September 2024	<u>15,357</u>

Net book value

At 30 September 2024	<u>5,931</u>
At 30 September 2023	<u>8,470</u>

14 Debtors

	2024	2023
	£	£
Debtors	8,812	9,465
Prepayments and accrued income	-	393
	<u>8,812</u>	<u>9,858</u>

15 Creditors: amounts falling due within one year

Taxes and social security costs	3,551	2,996
Pension contributions	545	295
Creditors	8,332	22,650
Income in advance	4,037	-
Current portion of long-term loan	5,450	4,709
	<u>21,915</u>	<u>30,650</u>

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

16 Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Government "Bounce Back" loan	32,738	38,125
Current portion – payable in the next 12 months	(5,450)	(4,709)
	<u>27,359</u>	<u>33,416</u>
Sub-ordinated loan	27,104	27,104
	<u>54,463</u>	<u>60,520</u>

The government loan is repayable at a fixed rate of interest of 2.5% until 11 May 2030.

The sub-ordinated loan was provided by the founder of the charity in order to support the finances of the charity in its early years. This loan is repayable only when, in the opinion of the trustees, the finances of the charity permit it.

17 Restricted funds

	1 October 2023	Incoming resources	Resources expended	30 September 2024
	£	£	£	£
Play Residency Fund	-	5,000	(3,306)	1,694
Adventure fund	2,400	42,185	(32,585)	12,000
	<u>2,400</u>	<u>47,185</u>	<u>(35,891)</u>	<u>13,694</u>

The adventure fund raises funds to enable children to experience the benefits of a SuperWeek, when their parents/carers would not otherwise be able to afford for them to participate.

The Play Residency fund was set up to help finance term-long or year-long delivery to in primary schools to support resilience, creativity, and confidence within groups of pupils aged 7 – 11. This is done by way of weekly workshops with classes, alongside support of staff to build skills within their week, and inset delivery to the whole school.

Accounts

Charity Registration No. 1062448

Company Registration No. 3364551 (England and Wales)

,

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

ACTIVE TRAINING AND EDUCATION

REFERENCE AND ADMINISTRATIVE INFORMATION

President	Lord Fox of Leominster
Trustees	Josie Whitworth - Chair Mike Forrest FCA Ben Harris Stephen Kelly Barry Walmsley
Secretary	Mike Forrest FCA
Charity number	1062448
Company number	3364551
Correspondence address	32 Western House London Road Thrupp Stroud GL5 2BX
Registered office	Union House 111 New Union Street Coventry CV1 2NT
Bankers	HSBC 1 Church Street Malvern Worcestershire WR14 2AB

ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE

CONTENTS

	Page
Trustees' report	4 – 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11 - 16

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees present their annual directors' report and financial statements for the year ended 30 September 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting for Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Public benefit

The trustees have considered the guidance provided by the Charity Commission, and are satisfied that the activities of the Company satisfy the requirements for them to be considered in the public benefit.

Structure, governance and management

Active Training and Education (ATE) is a charitable company limited by guarantee, incorporated on 2 May 1997 and registered as a charity on 16 May 1997.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The trustees, who are also the directors for the purpose of company law, are listed on page 1. They all served throughout the year.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Other suitable individuals will continue to be invited to attend Board meetings, and may be co-opted as trustees by vote of the Board for an initial period of two years, renewable for further periods of two years by further votes of representation.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to these risks.

Objectives and activities

The general objectives of the charity remain the advancement of the education of children and young people attending educational establishments by the provision of education through activities such as residential holiday courses, term-time work with schools both in the classroom and in residential courses, and offering teachers and other education professionals training in the methods and practices of these education techniques.

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

ATE staff and volunteers

Monitors are volunteers drawn mostly from sixth formers, university students, trainee teachers and social workers. They must attend a week long training course and then work in at least one seven-day holiday with a group of children.

Many monitors return year after year and contribute enormously to the organisation. After a monitor has worked on three separate holidays and is at least 21 years old, he/she may apply to further training as Assistant Director. After working in this new capacity on at least three occasions, they may apply to attend yet another training course to work as a Director in charge of a complete SuperWeek.

Directors are reasonably remunerated, but monitors and assistant directors receive only expenses. It is a deliberate policy of ATE that the people working directly with the children should be doing so because they want to, and not because they need to earn money. 56 monitors and assistant directors worked with ATE in 2022-23.

A large proportion of this staff body show a remarkable loyalty and commitment to ATE and its overarching ethos. This is shown in large amounts of time given to attending residential 'in-service training' from people who are willing to undertake often very difficult challenges for no monetary reward, and have raised quite large sums of money towards the new centre fund and the Adventure Appeal fund.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The charity's strategy is designed to develop that level of reserves over the next few years.

Review of the year

Last year's SuperWeeks programme comprised six holidays, which were well attended (95% full), and 78 children were supported from the Adventure Appeal Fund, supported primarily by the POM Trust.

These were supplemented by four school residentials, one of which took place in tents within a school grounds. In addition, there were two residential weeks for children with stammers, working with Talking Out Limited.

Additionally, activities were provided in the family area at Pride Cymru in Cardiff, and ATE's inaugural virtual 'play partnership' for a corporate client, which began in 2021, was completed. ATE's second year-long play residency also began at a Gloucestershire primary school.

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Financial review

ATE has continued with its core activity of running residential children's holidays, fortunately with no more significant disruption like the Covid pandemic. However, the finances of the organisation have been affected by both the cost-of-living crisis which has affected many regular customers and the availability of grant funding from charitable trusts. In addition, the spike in inflation caused by the energy crisis has had an adverse effect on the costs of delivering ATE's activities. Fortunately, the combination of the "bounce-back" loan scheme introduced by the government in 2019-20 and the range of different services which have been developed over last few years, have helped the organisation to survive these challenges.

ATE has struggled to return to the profitability achieved in 2021 reporting a deficit of £9,320 (2022 – 9,044). Consequently, the unrestricted reserves are in deficit by £42,545 (2022 - £35,177). The value of the restricted funds stands at £2,400 (2017 - £4,352).

SuperWeeks and term-time activities delivered surpluses of £34,724 (2022 - £40,386) and £6,264 (2022 - £14,612) respectively, while overheads increased to £60,346 (2022 - £52,218), reflecting the cost-of-living and inflationary challenges during the year.

The trustees are confident that there will be sufficient working capital to meet ATE's obligations, as the projections that the trustees have prepared indicate that the planned programme for 2024 should deliver an increase in revenue sufficient to cover outgoings. Prices have been increased slightly from 2023 prices, but the capacity has been increased without an increase in the number of holidays being offered, leading to an expectation of a surplus in 2023-24.

Although unrestricted reserves show a significant deficit, the bounce back loan is repayable in monthly instalments of £518 until May 2030, at an interest rate of 2.5% and we still have the option of taking a six-month payment holiday, if required. The other loan is only repayable if and when Trustees believe that it can be repaid without risking the future of the charity.

Plans for the future

As ATE recovers from the strictures of the pandemic future programmes continue to be developed. The SuperWeeks programme planned for 2023-24 will comprise seven SuperWeeks, including one at the New Year and another at Easter.

There are also plans to expand the play residency scheme and forge new commercial relationships with partner organisations within the charity and education sectors.

Independent examiner

Chris Sims FCA has agreed to continue to act as independent examiner for ATE.

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Trustees' responsibilities

The charity trustees (who are also directors of the Company) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

Charity law requires the charity 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 its incoming resources and application of resources, including income and expenditure, for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection preparing their report, of which the examiner is unaware, and
- the trustees, having made enquiries of fellow trustees and the examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

By order of the board of trustees

Mike Forrest

Treasurer and Trustee – 20th June 2024

A COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER' REPORT

TO THE TRUSTEES OF ACTIVE TRAINING AND EDUCATION

I report on the accounts of the charity for the year ended 30 September 2023, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's qualified statement

In the course of my examination, no matter has come to my attention other than that disclosed below.

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

- to prepare accounts which accord with the accounting records and comply with Regulation 9 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 accounts to be reached.

The matter that has come to my attention is that the financial position of the charity is precarious, as described by the trustees in their report. The situation arises solely due to charity's activities being effectively closed during the Coronavirus pandemic. The charity continues by means of a Government backed bounce-back loan, and the subordination of a loan made by the founder of the charity.



Chris Sims FCA, Beaminster, Dorset

20th June 2024

ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

		Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Incoming resources from generated funds					
Voluntary income	2	18,727	30,550	49,277	47,832
Government grants	3	-	-	-	447
		18,727	30,550	49,277	47,449
Activities in furtherance of the charity's objectives	4	135,440	-	135,440	115,340
Other incoming resources		-	-	-	-
Total incoming resources		154,167	30,550	184,717	163,619
Resources expended					
Charitable activities - costs in furtherance of the charity's objectives	5	161,535	32,502	194,037	172,663
Total resources expended		161,535	32,502	194,037	172,663
Net income/(expenditure)		(7,368)	(1,952)	(9,320)	(9,044)
Fund balances at 1 October 2022		(35,177)	4,352	(30,825)	(21,781)
Fund balances at 30 September 2023		(42,545)	2,400	(40,145)	(30,825)

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
30 SEPTEMBER 2023**

		2023 £	2022 £
Fixed Assets			
Tangible Assets	13	8,470	9,971
Current Assets			
Debtors	14	9,858	2,842
Cash		32,697	46,363
		42,555	49,205
Creditors: amounts falling due in less than one year	15	(30,650)	(24,661)
Net current assets/(liabilities)		11,905	24,544
Total assets less current liabilities		20,375	34,515
Creditors: amounts falling due in more than one year	16	(60,520)	(65,340)
Net assets		(40,145)	(30,825)
Income Funds			
Restricted funds	17	2,400	4,352
Unrestricted funds		(42,545)	(35,177)
		(40,145)	(30,825)

The company is entitled to exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounts which comply with section 386 of the Act and for preparing accounts 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts were approved by the Board on 20 June 2024

Mike Forrest – Treasurer and Trustee

Company Registration No. 3364551

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation relating to uncertainty in the preparation of the accounts are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

Assets and liabilities are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1.2 Incoming resources

Income is deferred where the charity is in receipt of funds in advance of providing the charitable activity to which the income relates, where there are clear preconditions for use of those funds.

Grants and donations are accounted for on a receivable basis. Grants received in respect of capital expenditure are deducted from the cost of the asset.

Investment income is accounted for on an accruals basis.

Other Incoming resources are included in the Statement of Financial Activities on a receivable basis.

1.3 Resources expended

Grants are included as expenditure in the period for which the award is given.

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT. All expenditure has been classified under headings that aggregate all costs related to the category. Where costs cannot be attributed to particular headings they have been allocated on a basis consistent with the use of the resources.

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment. The support costs are allocated wholly to charitable activities.

Governance comprises the costs which are directly attributable to the governance of the charity and the necessary legal procedures for compliance with statutory requirements.

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

1.4 Tangible fixed assets and depreciation

The charity does not have a specific value above which capital expenditure is capitalised. Tangible fixed assets capitalised are those deemed to be for long term use by the charity.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows;

Fixtures, fittings & equipment	25% per annum
Computer equipment	33% per annum

1.5 Stock

Stock is valued at the lower of cost and net realisable value.

1.6 Accumulated funds

Unrestricted funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

1.7 Pensions

During the year, eligible and entitled employees were enrolled into the Company's defined contribution pension scheme, with employees contributing 5% and the company contributing 3%. The employer's contributions recognised in these financial statements as they fall due.

2 Voluntary Income

	2023	2022
	£	£
Unrestricted funds		
David and Helen Lowe Charitable Trust	7,500	7,830
Donations from individuals	11,227	6,650
	<u>18,727</u>	<u>14,480</u>
Restricted and designated funds		
POM Trust	18,160	22,200
Companies and other charitable trusts	11,950	10,652
Donations from individuals	440	500
	<u>30,550</u>	<u>33,352</u>
Total	<u><u>49,277</u></u>	<u><u>47,832</u></u>

ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

3 Government grants	2023	2022
	£	£
Coronavirus job protection scheme	-	447

4 Activities in furtherance of the charity's objectives

SuperWeeks	109,288	101,085
Term-time activities	22,891	11,815
Monitors' and directors' training courses and CPD	3,260	2,440
	<u>135,439</u>	<u>115,340</u>

5 Total resources expended

	Staff	Depreciation	Other	Grant		
	£	£	costs	funding		
			£	£		
Activities	18,114	85	79,088	-	97,287	78,595
Grants payable	-	-	-	32,502	32,502	33,722
Support costs	45,634	3,080	15,534	-	64,248	60,346
Total	<u>63,748</u>	<u>3,165</u>	<u>94,622</u>	<u>32,502</u>	<u>196,037</u>	<u>172,663</u>

The grant funding was paid for from the restricted funds; £30,502 from the Adventure Appeal Fund and £2,000 from the Training Bursary Fund.

6 Activities undertaken directly

SuperWeeks	72,437	59,573
Term-time activities	16,200	5,274
Monitors' and directors' training courses and CPD	8,650	12,027
	<u>97,287</u>	<u>76,874</u>

7 Grants payable

Grants to individual children	30,502	33,722
Grants to monitors' course trainees	2,000	-
	<u>32,502</u>	<u>33,722</u>

The grants to children were used to pay for all or part of the charity's SuperWeek fees on behalf of individual children. 78 children benefited from grants in 2023 (2022 – 55). Those who received such grants were all from families of limited income.

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

8 Financial Commitments

The company has no financial commitments other than those disclosed in these financial statements.

9 Support costs

	2023	2022
	£	£
Staff costs	45,634	46,302
Staff training and recruitment	1,420	1,664
Advertising and marketing	2,619	-
Depreciation	3,080	2,217
Rent, rates and room hire	2,958	3,154
Printing, postage and stationery	764	553
Telephone and internet	341	289
Travelling and subsistence	1,519	842
Insurance	1,178	1,570
Card services costs	1,477	1,515
IT costs	1,128	914
Interest paid	940	1,156
Other expenses	1,190	170
	<u>64,248</u>	<u>60,346</u>

10 Employees

Number of employees

During the year the charity employed an average of 2 administrative staff (2022 – 2), representing 1.6 full-time equivalents (2022 – 1.6). The charity also employed 32 temporary staff (2022 – 23) on a casual basis to run the charity's activities.

Employment costs

Wages and salaries	62,422	59,859
Social security costs		-
Pension costs	1,326	1,375
	<u>63,748</u>	<u>61,234</u>

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

Pension scheme

The charity has made pension arrangements for its staff in accordance with the government's auto-enrolment programme. The scheme is managed by The People's Pension, and the charity contributes 3% of salary for employees who contribute 5% of their salary.

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. No expenses were reimbursed to trustees during the year (2022 - £nil).

12 Taxation

The charity's activities during the year were in accordance with its charitable objects and no corporation tax liability arose.

13 Tangible fixed assets

Fixtures,
fittings and
equipment
£

Cost

At 1 October 2022	18,975
Additions	1,664
At 30 September 2023	<u>20,639</u>

Depreciation

At 1 October 2022	9,004
Charge for the year	3,165
At 30 September 2023	<u>12,169</u>

Net book value

At 30 September 2023	<u>8,470</u>
At 30 September 2022	<u>9,971</u>

14 Debtors

	2023	2022
	£	£
Debtors	9,465	1,514
Prepayments and accrued income	393	1,328
	<u>9,858</u>	<u>2,842</u>

15 Creditors: amounts falling due within one year

Taxes and social security costs	2,996	2,843
Pension contributions	295	339
Creditors	22,650	16,319
Current portion of long-term loan	4,709	5,160
	<u>30,650</u>	<u>24,661</u>

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

16 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Government "Bounce Back" loan	38,125	43,396
Current portion – payable in the next 12 months	(4,709)	(5,160)
	<u>33,416</u>	<u>38,236</u>
Sub-ordinated loan	27,104	27,104
	<u>60,520</u>	<u>65,340</u>

The government loan is repayable at a fixed rate of interest of 2.5% until 11 May 2030.

The sub-ordinated loan was provided by the founder of the charity in order to support the finances of the charity in its early years. This loan is repayable only when, in the opinion of the trustees, the finances of the charity permit it.

17 Restricted funds

	1 October 2022	Incoming resources	Resources expended	30 September 2023
	£	£	£	£
Adventure fund	2,352	30,550	(30,502)	2,400
Training grant	2,000	-	(2,000)	-
	<u>4,352</u>	<u>30,550</u>	<u>(32,502)</u>	<u>2,400</u>

The adventure fund raises funds to enable children to experience the benefits of a SuperWeek, when their parents/carers would not otherwise be able to afford for them to participate.

The training grant was been awarded to ATE to support the future training of volunteers to help care for the young people who are looked after on the holidays and other activities it runs.

Accounts

Charity Registration No. 1062448

Company Registration No. 3364551 (England and Wales)

,

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

ACTIVE TRAINING AND EDUCATION

REFERENCE AND ADMINISTRATIVE INFORMATION

President	Lord Fox of Leominster
Trustees	Josie Whitworth - Chair Mike Forrest FCA Ben Harris Stephen Kelly Barry Walmsley
Secretary	Mike Forrest FCA
Charity number	1062448
Company number	3364551
Correspondence address	32 Western House London Road Thrupp Stroud GL5 2BX
Registered office	Union House 111 New Union Street Coventry CV1 2NT
Bankers	HSBC 1 Church Street Malvern Worcestershire WR14 2AB

ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE

CONTENTS

	Page
Trustees' report	4 – 7
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the accounts	12 - 17

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees present their annual directors' report and financial statements for the year ended 30 September 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting for Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Public benefit

The trustees have considered the guidance provided by the Charity Commission, and are satisfied that the activities of the Company satisfy the requirements for them to be considered in the public benefit.

Structure, governance and management

Active Training and Education (ATE) is a charitable company limited by guarantee, incorporated on 2 May 1997 and registered as a charity on 16 May 1997.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The trustees, who are also the directors for the purpose of company law, are listed on page 1. They all served throughout the year, except for Josie Whitworth, who was appointed on 11 January 2022, on which date Heather Forrest resigned.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Other suitable individuals will continue to be invited to attend Board meetings, and may be co-opted as trustees by vote of the Board for an initial period of two years, renewable for further periods of two years by further votes of representation.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to these risks.

Objectives and activities

The general objectives of the charity remain the advancement of the education of children and young people attending educational establishments by the provision of education through activities such as residential holiday courses, term-time work with schools both in the classroom and in residential courses, and offering teachers and other education professionals training in the methods and practices of these education techniques.

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

ATE staff and volunteers

Monitors are volunteers drawn mostly from sixth formers, university students, trainee teachers and social workers. They must attend a week long training course and then work in at least one seven-day holiday with a group of children.

Many monitors return year after year and contribute enormously to the organisation. After a monitor has worked on three separate holidays and is at least 21 years old, he/she may apply to further training as Assistant Director. After working in this new capacity on at least three occasions, they may apply to attend yet another training course to work as a Director in charge of a complete SuperWeek.

Directors are reasonably remunerated, but Monitors and Assistant Directors receive only expenses. It is a deliberate policy of ATE that the people working directly with the children should be doing so because they want to, and not because they need to earn money.

A large proportion of this staff body show a remarkable loyalty and commitment to ATE and its overarching ethos. This is shown in large amounts of time given to attending residential 'in-service training' from people who are willing to undertake often very difficult challenges for no monetary reward, and have raised quite large sums of money towards the new centre fund and the Adventure Appeal fund.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The charity's strategy is designed to develop that level of reserves over the next few years.

Review of the year

Last year's SuperWeeks programme comprised five holidays, which were well attended (95% full), and 55 children were supported from the Adventure Appeal Fund, supported primarily by the POM Trust.

The completion of the redesign of ATE's website has helped to streamline the booking and payment processes, which has meant that it was possible to return to this level of activity without the need to recruit additional staff.

The termtime activities have remained a hybrid model of sessions on school premises alongside a return to sessions in independent premises on a residential basis. The equipment previously used to run SuperWeeks under canvas proved useful to providing facilities within school grounds. This was successfully supplemented by corporate team building developed virtually.

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Plans for the future

As ATE recovers from the strictures of the pandemic it is important to develop future programmes cautiously. In 2022-23 there will be six SuperWeeks, including one at the New Year.

Training plans are gradually returning to past levels, and it has been gratifying to find that there are still a significant number of young people and past monitors keen to attend training courses so that they will be able to be a part of the delivery of future activities.

Financial review

At last, ATE has been able to return to its core activity of running residential children's holidays following the disruption caused by the Covid pandemic. The finances of the organisation have survived the two-year interruption to "normal" circumstances via the combination of government support (primarily the furlough scheme and other grants and the "bounce-back" loan scheme in 2019-20 and the enterprising activities that the team devised to replace the usual termtime activities, supplementing the gradual return to the delivery of SuperWeeks.

In particular, we have extended the repayment period of the £50,000 Bounce Back loan to ten years, as set out in note 16 of the financial statements.

ATE has struggled to maintain the profitability achieved in 2021 reporting a deficit of £9,044 (2021 – surplus of £1,938). Consequently, the unrestricted reserves are in deficit by £35,177 (2021 - £26,503). The value of the restricted funds stands at £4,352 (2017 - £4,722).

SuperWeeks and term-time activities delivered surpluses of £40,386 (2021 - £18,116) and £6,264 (2021 - £14,612) respectively, while overheads increased to £60,346 (2021 - £52,218), reflecting an increase in the level of activity during the year.

The trustees are confident that there will be sufficient working capital to meet ATE's obligations, as the projections that the trustees have prepared indicate that the planned programme for 2023 should deliver an increase in revenue to cover. Prices have been increased slightly from 2022 prices, but the capacity has been increased without an increase in the number of holidays being offered, leading to an expectation of a surplus in 2022-23.

Although unrestricted reserves show a significant deficit, the bounce back loan is repayable in monthly instalments of £517.54 until May 2030, at an interest rate of 2.5%, and the other loan is only repayable if and when Trustees believe that it can be repaid without risking the future of the charity.

Independent examiner

Chris Sims FCA has agreed to continue to act as independent examiner for ATE.

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Trustees' responsibilities

The charity trustees (who are also directors of the Company) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

Charity law requires the charity 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 its incoming resources and application of resources, including income and expenditure, for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection preparing their report, of which the examiner is unaware, and
- the trustees, having made enquiries of fellow trustees and the examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

By order of the board of trustees



Mike Forrest

Treasurer and Trustee 22nd June 2023

A COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER' REPORT

TO THE TRUSTEES OF ACTIVE TRAINING AND EDUCATION

I report on the accounts of the charity for the year ended 30 September 2022, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's qualified statement

In the course of my examination, no matter has come to my attention other than that disclosed below.

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
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 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 accounts to be reached.

The matter that has come to my attention is that the financial position of the charity is precarious, as described by the trustees in their report. The situation arises solely due to charity's activities being effectively closed during the Coronavirus pandemic. The charity continues by means of a Government backed bounce-back loan, and the subordination of a loan made by the founder of the charity.



Chris Sims FCA, Beaminster, Dorset

22nd June 2023

ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

		Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Incoming resources from generated funds					
Voluntary income	2	14,480	33,352	47,832	24,345
Government grants	3	447	-	447	10,345
Investment income - interest		-	-	-	-
		14,927	33,352	47,449	34,690
Activities in furtherance of the charity's objectives	4	115,340	-	115,340	82,659
Other incoming resources		-	-	-	-
Total incoming resources		130,267	33,352	163,619	117,349
Resources expended					
Charitable activities - costs in furtherance of the charity's objectives	5	138,941	33,722	172,663	115,411
Total resources expended		138,941	33,722	172,663	115,411
Net income/(expenditure)		(8,674)	(370)	(9,044)	1,938
Fund balances at 1 October 2021		(26,503)	4,722	(21,781)	(23,719)
Fund balances at 30 September 2022		(35,177)	4,352	(30,825)	(21,781)

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
30 SEPTEMBER 2022**

		2022 £	2021 £
Fixed Assets			
Tangible Assets	13	9,971	8,502
Current Assets			
Debtors	14	2,842	20,217
Cash		46,363	43,514
		<u>49,205</u>	<u>63,731</u>
Creditors: amounts falling due in less than one year	15	(24,661)	(22,800)
Net current assets/(liabilities)		<u>24,544</u>	<u>40,931</u>
		<u>34,515</u>	<u>49,433</u>
Creditors: amounts falling due in more than one year	16	(65,340)	(71,214)
Net assets		<u>(30,825)</u>	<u>(21,781)</u>
Income Funds			
Restricted funds	17	4,352	4,722
Unrestricted funds		(35,177)	(26,503)
		<u>(30,825)</u>	<u>(21,781)</u>

The company is entitled to exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2022. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounts which comply with section 386 of the Act and for preparing accounts 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts were approved by the Board on 22nd June 2023



Mike Forrest – Treasurer and Trustee

Company Registration No. 3364551

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation relating to uncertainty in the preparation of the accounts are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

Assets and liabilities are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1.2 Incoming resources

Income is deferred where the charity is in receipt of funds in advance of providing the charitable activity to which the income relates, where there are clear preconditions for use of those funds.

Grants and donations are accounted for on a receivable basis. Grants received in respect of capital expenditure are deducted from the cost of the asset.

Investment income is accounted for on an accruals basis.

Other Incoming resources are included in the Statement of Financial Activities on a receivable basis.

1.3 Resources expended

Grants are included as expenditure in the period for which the award is given.

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT. All expenditure has been classified under headings that aggregate all costs related to the category. Where costs cannot be attributed to particular headings they have been allocated on a basis consistent with the use of the resources.

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment. The support costs are allocated wholly to charitable activities.

Governance comprises the costs which are directly attributable to the governance of the charity and the necessary legal procedures for compliance with statutory requirements.

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1.4 Tangible fixed assets and depreciation

The charity does not have a specific value above which capital expenditure is capitalised. Tangible fixed assets capitalised are those deemed to be for long term use by the charity.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows;

Fixtures, fittings & equipment	25% per annum
Computer equipment	33% per annum

1.5 Stock

Stock is valued at the lower of cost and net realisable value.

1.6 Accumulated funds

Unrestricted funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

1.7 Pensions

During the year, eligible and entitled employees were enrolled into the Company's defined contribution pension scheme, with employees contributing 5% and the company contributing 3%. The employer's contributions recognised in these financial statements as they fall due.

2 Voluntary Income

	2022	2021
	£	£
Unrestricted funds		
David and Helen Lowe Charitable Trust	7,830	-
Donations from individuals	6,650	10,406
	<u>14,480</u>	<u>10,406</u>
Restricted and designated funds		
POM Trust	22,200	12,887
Companies and other charitable trusts	10,652	-
Donations from individuals	500	852
	<u>33,352</u>	<u>13,939</u>
Total	<u><u>47,832</u></u>	<u><u>24,345</u></u>

ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

3 Government grants	2022	2021
	£	£
Coronavirus job protection scheme	447	10,345

4 Activities in furtherance of the charity's objectives

SuperWeeks	101,085	64,136
Term-time activities	11,815	18,523
Monitors' and directors' training courses and CPD	2,440	-
	<u>115,340</u>	<u>82,659</u>

5 Total resources expended

	Staff £	Depreciation £	Other costs £	Grant funding £		
Activities	14,932	13	63,650	-	78,595	49,931
Grants payable	-	-	-	33,722	33,722	12,887
Merchandise	-	-	-	-	-	375
Support costs	46,302	2,217	11,827	-	60,346	52,218
Total	<u>61,234</u>	<u>2,230</u>	<u>75,477</u>	<u>33,722</u>	<u>172,663</u>	<u>115,411</u>

The grant funding was paid for from the Adventure Appeal restricted fund

6 Activities undertaken directly

SuperWeeks	59,573	46,020
Term-time activities	5,274	3,911
Monitors' and directors' training courses and CPD	12,027	-
	<u>76,874</u>	<u>49,931</u>

7 Grants payable

Grants to individual children	33,722	12,887
Grants to monitors' course trainees	-	-
	<u>33,722</u>	<u>12,887</u>

The grants to children were used to pay for all or part of the charity's SuperWeek fees on behalf of individual children. 55 children benefited from a grant in 2022 (2021 – 31). Those who received such grants were all from families of limited income.

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

8 Financial Commitments

The company has no financial commitments other than those disclosed in these financial statements.

9 Support costs

	2022	2021
	£	£
Staff costs	46,302	41,830
Depreciation	2,217	553
Rent, rates and room hire	-	3,896
Printing, postage and stationery	878	5,737
Telephone and internet	289	637
Travelling and subsistence	842	170
Insurance	1,570	1,570
Card services costs	729	1,515
IT costs	914	871
Interest paid	1156	570
Other expenses	5,449	1,327
	<u>60,346</u>	<u>52,218</u>

10 Employees

Number of employees

During the year the charity employed an average of 2 administrative staff (2021 – 2), representing 1.6 full-time equivalents (2021 – 1.6). The charity also employed 35 temporary staff (2021 – 23) on a casual basis to run the charity's activities.

Employment costs

Wages and salaries	59,859	50,405
Social security costs	-	-
Pension costs	1,375	1,181
	<u>61,234</u>	<u>51,586</u>

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

Pension scheme

The charity has made pension arrangements for its staff in accordance with the government's auto-enrolment programme. The scheme is managed by The People's Pension, and the charity contributes 3% of salary for employees who contribute 5% of their salary.

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. No expenses were reimbursed to trustees during the year (2021 - £nil).

12 Taxation

The charity's activities during the year were in accordance with its charitable objects and no corporation tax liability arises.

13 Tangible fixed assets

Fixtures,
fittings and
equipment
£

Cost

At 1 October 2021	15,276
Additions	3,699
At 30 September 2022	<u>18,975</u>

Depreciation

At 1 October 2021	6,774
Charge for the year	2,230
At 30 September 2022	<u>9,004</u>

Net book value

At 30 September 2022	<u>9,971</u>
At 30 September 2021	<u>9,152</u>

14 Debtors

	2022	2021
	£	£
Debtors	1,514	20,217
Prepayments and accrued income	1,328	-
	<u>2,842</u>	<u>20,217</u>

15 Creditors: amounts falling due within one year

Taxes and social security costs	2,843	3,379
Pension contributions	339	276
Creditors	16,319	13,907
Other creditors and accruals	-	898
Current portion of long-term loan	5,160	4,340
	<u>24,661</u>	<u>22,800</u>

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

16 Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Government "Bounce Back" loan	43,396	48,450
Current portion – payable in the next 12 months	(5,160)	(4,340)
	<u>38,236</u>	<u>44,110</u>
Sub-ordinated loan	27,104	27,104
	<u>65,340</u>	<u>71,214</u>

The government loan is repayable at a fixed rate of interest until 11 May 2030.

The sub-ordinated loan was provided by the founder of the charity in order to support the finances of the charity in its early years. This loan is repayable only when, in the opinion of the Trustees, the finances of the charity permit it.

17 Restricted funds

	1 October 2021	Incoming resources	Resources expended	30 September 2022
	£	£	£	£
Adventure fund	2,722	33,352	33,722	2,352
Training grant	2,000	-	-	2,000
	<u>4,722</u>	<u>33,352</u>	<u>(33,722)</u>	<u>4,352</u>

The adventure fund raises funds to enable children to experience the benefits of a SuperWeek, when their parents/carers would not otherwise be able to afford for them to participate.

The training grant has been awarded to ATE to support the future training of volunteers to help care for the young people who we look after on the holidays and other activities it runs.

ACTIVE TRAINING AND EDUCATION

England & Wales - Charity number 1062448

Accounts

Charity Registration No. 1062448

Company Registration No. 3364551 (England and Wales)

,

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

ACTIVE TRAINING AND EDUCATION

REFERENCE AND ADMINISTRATIVE INFORMATION

President	Lord Fox of Leominster
Trustees	Josie Whitworth - Chair Mike Forrest FCA Ben Harris Stephen Kelly Barry Walmsley
Secretary	Mike Forrest FCA
Charity number	1062448
Company number	3364551
Correspondence address	32 Western House London Road Thrupp Stroud GL5 2BX
Registered office	Union House 111 New Union Street Coventry CV1 2NT
Bankers	HSBC 1 Church Street Malvern Worcestershire WR14 2AB

ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE

CONTENTS

	Page
Trustees' report	4 – 7
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the accounts	12 - 17

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees present their annual directors' report and financial statements for the year ended 30 September 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting for Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Public benefit

The trustees have considered the guidance provided by the Charity Commission, and are satisfied that the activities of the Company satisfy the requirements for them to be considered in the public benefit.

Structure, governance and management

Active Training and Education (ATE) is a charitable company limited by guarantee, incorporated on 2 May 1997 and registered as a charity on 16 May 1997.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The trustees, who are also the directors for the purpose of company law, are listed on page 1. They all served throughout the year, except for Josie Whitworth, who was appointed on 11 January 2022, on which date Heather Forrest resigned.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Other suitable individuals will continue to be invited to attend Board meetings, and may be co-opted as trustees by vote of the Board for an initial period of two years, renewable for further periods of two years by further votes of representation.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to these risks.

Objectives and activities

The general objectives of the charity remain the advancement of the education of children and young people attending educational establishments by the provision of education through activities such as residential holiday courses, term-time work with schools both in the classroom and in residential courses, and offering teachers and other education professionals training in the methods and practices of these education techniques.

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

ATE staff and volunteers

Monitors are volunteers drawn mostly from sixth formers, university students, trainee teachers and social workers. They must attend a week long training course and then work in at least one seven-day holiday with a group of children.

Many monitors return year after year and contribute enormously to the organisation. After a monitor has worked on three separate holidays and is at least 21 years old, he/she may apply to further training as Assistant Director. After working in this new capacity on at least three occasions, they may apply to attend yet another training course to work as a Director in charge of a complete SuperWeek.

Directors are reasonably remunerated, but Monitors and Assistant Directors receive only expenses. It is a deliberate policy of ATE that the people working directly with the children should be doing so because they want to, and not because they need to earn money.

A large proportion of this staff body show a remarkable loyalty and commitment to ATE and its overarching ethos. This is shown in large amounts of time given to attending residential 'in-service training' from people who are willing to undertake often very difficult challenges for no monetary reward, and have raised quite large sums of money towards the new centre fund and the Adventure Appeal fund.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The charity's strategy is designed to develop that level of reserves over the next few years.

Coronavirus Pandemic

2021 has again been overshadowed by the Coronavirus pandemic, although we were able to deliver a small SuperWeek programme in the summer of 2021. The team worked hard to find a variety of different activities in order to bring some much-needed revenue to the organisation.

We are hopeful that the 2022-23 programme will look much more like the type of programme the organisation used to deliver, before the arrival of the pandemic. Before then, the 2021-22 programme will be delivered on a similar basis to last year.

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Achievements and performance

Last year's SuperWeeks programme comprised four holidays, which were well attended, and 31 children were supported from the Adventure Appeal Fund, supported primarily by the POM Trust.

The completion of the redesign of ATE's website has helped to streamline the booking and payment processes, which has meant that it was possible to return to this small level of activity without the need to recruit additional staff.

The termtime activities changed direction, with sessions run at school premises rather than in independent premises on a residential basis. The equipment previously used to run SuperWeeks under canvas proved useful to providing facilities within school grounds. This was successfully supplemented by fun party and play activities developed virtually.

This was a very modest return to providing support for young people affected by the pandemic, but the financial results speak for themselves.

Plans for the future

As ATE recovers from the strictures of the pandemic it is important to develop future programmes cautiously. In 2021-22 there will be five SuperWeeks, including one at Easter which was delivered successfully (and full).

Training plans are gradually returning to past levels, and it has been gratifying to find that there are still a significant number of young people and past monitors keen to attend training courses so that they will be able to be a part of the delivery of future activities.

Financial review

At last, ATE has been able to return to its core activity of running residential children's holidays following the disruption caused by the Covid pandemic. The finances of the organisation have survived the two-year interruption to "normal" circumstances via the combination of government support (primarily the furlough scheme and other grants and the "bounce-back" loan scheme in 2019-20 and the enterprising activities that the team devised to replace the usual termtime activities, supplementing the gradual return to the delivery of SuperWeeks.

In particular, we have extended the repayment period of the £50,000 Bounce Back loan to ten years, as set out in note 16 of the financial statements.

As a result, ATE delivered a sound financial result for the year, achieving a small surplus of £1,938 with the organisation generating a surplus of £1,938 (2020 – deficit of £21,170). However, the unrestricted reserves are in deficit by £26,503 (2020 - £30,116). The value of the restricted funds stands at £4,722 (2017 - £6,397).

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Financial review (continued)

SuperWeeks and term-time activities delivered surpluses of £18,116 (2020 - £nil) and £14,612 (2020 - £5,110) respectively, while overheads fell to £52,218 (2020 (90,620)). This reduction resulted primarily from a reduction in staff numbers and the decision for our staff to work from home, enabling the organisation to vacate its office premises. The last of the office costs were paid for from the remaining balance in the New Centre Fund.

The trustees are confident that there will be sufficient working capital to meet ATE's obligations, as the projections that the trustees have prepared indicate that the planned programme should continue to deliver enough revenue to cover costs. Prices have been increased slightly from 2021 prices, but the capacity has been increased without an increase in the number of holidays being offered, leading to an expectation of a surplus in 2022.

Independent examiner

Chris Sims FCA has agreed to continue to act as independent examiner for ATE.

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

Trustees' responsibilities

The charity trustees (who are also directors of the Company) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

Charity law requires the charity 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 its incoming resources and application of resources, including income and expenditure, for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection preparing their report, of which the examiner is unaware, and
- the trustees, having made enquiries of fellow trustees and the examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

By order of the board of trustees

Mike Forrest

Secretary 9 June 2022

A COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER' REPORT

TO THE TRUSTEES OF ACTIVE TRAINING AND EDUCATION

I report on the accounts of the charity for the year ended 30 September 2021, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's qualified statement

In the course of my examination, no matter has come to my attention other than that disclosed below.

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
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 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 accounts to be reached.

The matter that has come to my attention is that the financial position of the charity is precarious, as described by the trustees in their report. The situation arises solely due to charity's activities being effectively closed during the Coronavirus pandemic. The charity continues by means of a Government backed bounce-back loan, and the subordination of a loan made by the founder of the charity.



Chris Sims FCA, Beaminster, Dorset

9 June 2022

ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

		Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Incoming resources from generated funds					
Voluntary income	2	10,406	13,939	24,345	36,408
Government grants	3	10,345	-	10,345	31,110
Investment income - interest		-	-	-	465
		20,751	13,939	34,690	67,983
Activities in furtherance of the charity's objectives	4	82,659	-	82,659	5,513
Other incoming resources		-	-	-	-
Total incoming resources		103,410	13,939	117,349	73,496
Resources expended					
Charitable activities - costs in furtherance of the charity's objectives	5	99,797	15,614	115,411	94,666
Total resources expended		99,797	15,614	115,411	94,666
Net income/(expenditure)		3,613	(1,678)	1,938	(21,170)
Fund balances at 1 October 2020		(30,116)	6,397	(23,719)	(23,719)
Fund balances at 30 September 2021		(26,503)	4,722	(21,781)	(23,719)

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
30 SEPTEMBER 2021**

		2021 £	2020 £
Fixed Assets			
Tangible Assets	13	8,502	9,152
Current Assets			
Debtors	14	20,217	4,428
Cash		43,514	49,708
		<u>63,731</u>	<u>54,136</u>
Creditors: amounts falling due in less than one year	15	(22,800)	(14,070)
Net current assets/(liabilities)		<u>40,931</u>	<u>40,066</u>
		49,433	49,218
Creditors: amounts falling due in more than one year	16	(71,214)	(72,937)
Net assets		<u>(21,781)</u>	<u>(23,719)</u>
Income Funds			
Restricted funds	17	4,722	6,397
Unrestricted funds		(26,503)	(30,116)
		<u>(21,781)</u>	<u>(23,719)</u>

The company is entitled to exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2021. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounts which comply with section 386 of the Act and for preparing accounts 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts were approved by the Board on 9 June 2022

Mike Forrest – Treasurer and Trustee

Company Registration No. 3364551

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation relating to uncertainty in the preparation of the accounts are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

Assets and liabilities are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1.2 Incoming resources

Income is deferred where the charity is in receipt of funds in advance of providing the charitable activity to which the income relates, where there are clear preconditions for use of those funds.

Grants and donations are accounted for on a receivable basis. Grants received in respect of capital expenditure are deducted from the cost of the asset.

Investment income is accounted for on an accruals basis.

Other Incoming resources are included in the Statement of Financial Activities on a receivable basis.

1.3 Resources expended

Grants are included as expenditure in the period for which the award is given.

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT. All expenditure has been classified under headings that aggregate all costs related to the category. Where costs cannot be attributed to particular headings they have been allocated on a basis consistent with the use of the resources.

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment. The support costs are allocated wholly to charitable activities.

Governance comprises the costs which are directly attributable to the governance of the charity and the necessary legal procedures for compliance with statutory requirements.

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

1.4 Tangible fixed assets and depreciation

The charity does not have a specific value above which capital expenditure is capitalised. Tangible fixed assets capitalised are those deemed to be for long term use by the charity.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows;

Fixtures, fittings & equipment	25% per annum
Computer equipment	33% per annum

1.5 Stock

Stock is valued at the lower of cost and net realisable value.

1.6 Accumulated funds

Unrestricted funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

1.7 Pensions

During the year, eligible and entitled employees were enrolled into the Company's defined contribution pension scheme, with employees contributing 5% and the company contributing 3%. The employer's contributions recognised in these financial statements as they fall due.

2 Voluntary Income

	2021	2020
	£	£
Unrestricted funds		
Donations from individuals	10,406	11,886
David and Helen Lowe Charitable Trust	-	15,000
	<u>10,406</u>	<u>26,886</u>
Restricted and designated funds		
POM Trust	12,887	-
Donations from individuals	852	6,422
Round Tables and Lions	-	100
Companies and charitable trusts	-	3,000
	<u>13,939</u>	<u>9,522</u>
Total	<u><u>24,345</u></u>	<u><u>36,408</u></u>

ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021

3 Government grants	2021	2020
	£	£
Coronavirus job protection scheme	10,345	21,110
Coronavirus small business grant	-	10,000
	<u>10,345</u>	<u>31,110</u>

4 Activities in furtherance of the charity's objectives

SuperWeeks	64,136	-
Term-time activities	18,523	5,513
Monitors' and directors' training courses and CPD	-	-
	<u>82,659</u>	<u>5,513</u>

5 Total resources expended

	Staff £	Depreciation £	Other costs £	Grant funding £		
Activities	9,756	147	40,028	-	49,931	4,046
Grants payable	-	-	-	12,887	12,887	-
Merchandise	-	-	375	-	375	-
Support costs	41,830	553	9,835	-	52,218	90,620
Total	<u>51,586</u>	<u>700</u>	<u>51,418</u>	<u>12,887</u>	<u>115,411</u>	<u>94,666</u>

The grant funding was paid for from the Adventure Appeal restricted fund. In, addition, £2,727 of overheads were paid for from the remainder of the restricted New Centre Fund.

6 Activities undertaken directly

SuperWeeks	46,020	1,393
Term-time activities	3,911	403
Monitors' and directors' training courses and CPD	-	2,250
	<u>49,931</u>	<u>4,046</u>

7 Grants payable

Grants to individual children	12,887	-
Grants to monitors' course trainees	-	-
	<u>12,887</u>	<u>-</u>

The grants to children were used to pay for all or part of the charity's SuperWeek fees on behalf of individual children: 31 children benefited from a grant in 2021. No children received grants in 2020 as ATE was unable to run any SuperWeeks. Those who received such grants in 2021 were all from families of limited income.

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

8 Financial Commitments

9 Support costs

	2021	2020
	£	£
Staff costs	41,830	60,686
Depreciation	553	553
Rent, rates and room hire	3,896	11,690
Printing, postage and stationery	230	5,737
Telephone and internet	637	557
Travelling and subsistence	170	616
Advertising	-	227
Insurance	1,570	2,466
Utilities	-	-
Card services costs	564	1,515
IT costs	871	817
Interest paid	570	-
Other expenses	1,327	1,831
	<u>52,218</u>	<u>90,620</u>

10 Employees

Number of employees

During the year the charity employed an average of 2 administrative staff (2020 – 3), representing 1.6 full-time equivalents (2020 – 2.4). The charity also employed 23 temporary staff (2020 – nil) on a casual basis to run the charity's activities.

Employment costs

Wages and salaries	50,405	57,211
Social security costs	-	1,871
Pension costs	1,181	1,912
	<u>51,586</u>	<u>60,994</u>

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

Pension scheme

The charity has made pension arrangements for its staff in accordance with the government's auto-enrolment programme. The scheme is managed by The People's Pension, and the charity contributes 3% of salary for employees who contribute 5% of their salary.

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. No expenses were reimbursed to trustees during the year (2020 - £121).

12 Taxation

The charity's activities during the year were in accordance with its charitable objects and no corporation tax liability arises.

13 Tangible fixed assets

Fixtures,
fittings and
equipment
£

Cost

At 1 October 2020	15,226
Additions	50
At 30 September 2021	<u>15,276</u>

Depreciation

At 1 October 2020	6,074
Charge for the year	700
At 30 September 2021	<u>6,774</u>

Net book value

At 30 September 2021	<u>8,502</u>
At 30 September 2020	<u>9,152</u>

14 Debtors

	2021	2020
	£	£
Debtors	20,217	2,877
Prepayments and accrued income	-	1,551
	<u>20,217</u>	<u>4,428</u>

15 Creditors: amounts falling due within one year

Taxes and social security costs	3,379	-
Pension contributions	276	366
Creditors	13,907	502
Other creditors and accruals	898	9,035
Current portion of long-term loan	4,340	4,167
	<u>22,800</u>	<u>14,070</u>

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

16 Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Government "Bounce Back" loan	48,450	50,000
Current portion – payable in the next 12 months	(4,340)	(4,167)
	<u>44,110</u>	<u>45,833</u>
Sub-ordinated loan	27,104	27,104
	<u>71,214</u>	<u>72,937</u>

The government loan is repayable at a fixed rate of interest until 11 May 2030.

The sub-ordinated loan was provided by the founder of the charity in order to support the finances of the charity in its early years. This loan is repayable only when, in the opinion of the Trustees, the finances of the charity permit it.

17 Restricted funds

	1 October 2020	Incoming resources	Resources expended	30 September 2021
	£	£	£	£
New centre fund	2,727	-	(2,727)	-
Adventure fund	1,670	13,939	(12,887)	2,722
Training grant	2,000	-	-	2,000
	<u>6,397</u>	<u>13,939</u>	<u>(15,614)</u>	<u>4,722</u>

The new centre fund was set up with an aspiration for ATE to raise sufficient funds to purchase its own premises, both to provide office space and a residential centre for running holidays and other activities. This plan is unlikely to be feasible until and unless ATE's finances improve substantially. Trustees decided that this fund would be better used to meet part of objectives of the original appeal, providing new office facilities, which resulted in the move to Gloucester in the summer of 2019.

The adventure fund raises funds to enable children to experience the benefits of a SuperWeek, when their parents/carers would not otherwise be able to afford for them to participate.

The training grant has been awarded to ATE to support the future training of volunteers to help care for the young people who we look after on the holidays and other activities it runs.

Accounts

Charity Registration No. 1062448

Company Registration No. 3364551 (England and Wales)

,

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2020

ACTIVE TRAINING AND EDUCATION

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Heather Forrest - Chair Mike Forrest FCA Ben Harris Stephen Kelly Barry Walmsley
Secretary	Mike Forrest FCA
Charity number	1062448
Company number	3364551
Correspondence address	32 Western House London Road Thrupp Stroud GL5 2BX
Registered office	Union House 111 New Union Street Coventry CV1 2NT
Bankers	HSBC 1 Church Street Malvern Worcestershire WR14 2AB

ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE

CONTENTS

	Page
Trustees' report	4 – 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11 – 16

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2020

The trustees present their annual directors' report and financial statements for the year ended 30 September 2020, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting for Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Public benefit

The trustees have considered the guidance provided by the Charity Commission, and are satisfied that the activities of the Company satisfy the requirements for them to be considered in the public benefit.

Structure, governance and management

Active Training and Education (ATE) is a charitable company limited by guarantee, incorporated on 2 May 1997 and registered as a charity on 16 May 1997.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Following her retirement as a headteacher, Lynn Evans decided to resign as a trustee, and left the Board on 6 December 2019.

The trustees, who are also the directors for the purpose of company law, are listed on page 1. Mike Forrest served throughout the year, Heather Forrest was appointed on 13 June 2019 and the other trustees were appointed at the Trustee meeting held on 10 November 2019.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Other suitable individuals will continue to be invited to attend Board meetings, and may be co-opted as trustees by vote of the Board for an initial period of two years, renewable for further periods of two years by further votes of representation.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to these risks.

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

Objectives and activities

The general objectives of the charity remain the advancement of the education of children and young people attending educational establishments by the provision of education through activities such as residential holiday courses, term-time work with schools both in the classroom and in residential courses, and offering teachers and other education professionals training in the methods and practices of these education techniques.

The major operational objective for the coming year is to plan and implement a programme of activity which will consolidate the financial position of the Company following a series of poor trading years.

ATE staff and volunteers

Monitors are volunteers drawn mostly from sixth formers, university students, trainee teachers and social workers. They must attend a week long training course and then work in at least one seven-day holiday with a group of children.

Many monitors return year after year and contribute enormously to the organisation. After a monitor has worked on three separate holidays and is at least 21 years old, he/she may apply to further training as Assistant Director. After working in this new capacity on at least three occasions, they may apply to attend yet another training course to work as a Director in charge of a complete SuperWeek.

Directors are reasonably remunerated, but Monitors and Assistant Directors receive only expenses. It is a deliberate policy of ATE that the people working directly with the children should be doing so because they want to, and not because they need to earn money.

A large proportion of this staff body show a remarkable loyalty and commitment to ATE and its overarching ethos. This is shown in large amounts of time given to attending residential 'in-service training' from people who are willing to undertake often very difficult challenges for no monetary reward, and have raised quite large sums of money towards the new centre fund and the Adventure Appeal fund.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The charity's strategy is designed to develop that level of reserves over the next few years.

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

Coronavirus Pandemic

2020 has been overshadowed by the Coronavirus pandemic, resulting in a near-complete shutdown of ATE's activities.

Easter SuperWeeks were cancelled almost immediately after the beginning of the first lockdown, after which the staff were furloughed for most of the spring, until it became clear that it would not be possible to run any SuperWeeks in the summer. The team returned to work for a week to process refunds to all of our customers, before returning to furlough.

The organisation has only survived thanks to the government's swift delivery of grants and bounce-back loans and staff are working part-time (flexibly furloughed) planning what activities ATE could deliver in 2021, in order to survive into 2022. There are no specific plans as yet, but we have managed to generate a small amount of income in 2020-21.

Financial review

ATE's usual income almost completely collapsed in 2019-20, leaving the organisation with a full year's level of overheads mitigated mainly by government grants (totalling £31,110 in 2020) and a "bounce back loan of £50,000. As a consequence, the financial position of the organisation is precarious, after a loss of £21,170. The terms of the bounce-back loan require repayments to be made over five years from May 2021, although there have been indications that government may extend those terms, a change that ATE is likely to need to rely upon.

The trustees are hopeful that there will be sufficient working capital to meet ATE's obligations depending on (a) extension of the bounce-back loan repayment terms, extension of the furlough scheme beyond the currently announced end of the scheme in April 2021 and our ability to design activities which will be of value to schools as they grapple with the challenges of reopening in the next few months.

Independent examiner

Chris Sims FCA has agreed to continue to act as independent examiner for ATE.

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2020

Trustees' responsibilities

The charity trustees (who are also directors of the Company) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

Charity law requires the charity 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 its incoming resources and application of resources, including income and expenditure, for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection preparing their report, of which the examiner is unaware, and
- the trustees, having made enquiries of fellow trustees and the examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

By order of the board of trustees

Mike Forrest

Secretary 18 February 2021

A COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER' REPORT

TO THE TRUSTEES OF ACTIVE TRAINING AND EDUCATION

I report on the accounts of the charity for the year ended 30 September 2020, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's qualified statement

In the course of my examination, no matter has come to my attention other than that disclosed below.

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
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 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 accounts to be reached.

The matter that has come to my attention is that the financial position of the charity is precarious, as described by the trustees in their report. The situation arises solely due to charity's activities being effectively closed during the Coronavirus pandemic. The charity continues by means of a Government backed bounce-back loan, and the subordination of a loan made by the founder of the charity.



Chris Sims FCA, Beaminster, Dorset

18 February 2021

ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)
FOR THE YEAR ENDED 30 SEPTEMBER 2020

		Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Incoming resources from generated funds					
Voluntary income	2	26,886	9,522	36,408	120,963
Government grants	3	31,110	-	31,110	-
Sale of merchandise		-	-	-	441
Investment income - interest		465	-	465	2
		58,461	9,522	67,983	121,406
Activities in furtherance of the charity's objectives	4	5,513	-	5,513	177,802
Other incoming resources		-	-	-	-
Total incoming resources		63,974	9,522	73,496	299,208
Resources expended					
Charitable activities - costs in furtherance of the charity's objectives	5	82,304	12,362	94,666	265,885
Total resources expended		82,304	12,362	94,666	265,885
Net income/(expenditure)		(18,330)	(2,840)	(21,170)	33,323
Transfer between funds		52,667	(52,667)	-	-
Net movement in funds		34,337	(55,507)	(21,170)	33,323
Fund balances at 1 October 2019		(64,453)	61,904	(2,549)	(35,872)
Fund balances at 30 September 2020		(30,116)	6,397	(23,719)	(2,549)

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
30 SEPTEMBER 2020**

		2020 £	2019 £
Fixed Assets			
Tangible Assets	13	9,152	6,803
Current Assets			
Debtors	14	4,428	10,418
Cash		49,708	27,552
		<u>54,136</u>	<u>37,970</u>
Creditors: amounts falling due in less than one year	15	(14,070)	(20,218)
Net current assets/(liabilities)		<u>40,066</u>	<u>17,752</u>
		49,218	24,555
Creditors: amounts falling due in more than one year	16	(72,937)	(27,104)
Net assets		<u>(23,719)</u>	<u>(2,549)</u>
Income Funds			
Restricted funds	17	6,397	61,904
Unrestricted funds		(30,116)	(64,453)
		<u>(23,719)</u>	<u>(2,549)</u>

The company is entitled to exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2020. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounts which comply with section 386 of the Act and for preparing accounts 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts were approved by the Board on 18 February 2021

Heather Forrest – Chair and Trustee

Company Registration No. 3364551

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation relating to uncertainty in the preparation of the accounts are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

Assets and liabilities are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1.2 Incoming resources

Income is deferred where the charity is in receipt of funds in advance of providing the charitable activity to which the income relates, where there are clear preconditions for use of those funds.

Grants and donations are accounted for on a receivable basis. Grants received in respect of capital expenditure are deducted from the cost of the asset.

Investment income is accounted for on an accruals basis.

Other Incoming resources are included in the Statement of Financial Activities on a receivable basis.

1.3 Resources expended

Grants are included as expenditure in the period for which the award is given.

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT. All expenditure has been classified under headings that aggregate all costs related to the category. Where costs cannot be attributed to particular headings they have been allocated on a basis consistent with the use of the resources.

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment. The support costs are allocated wholly to charitable activities.

Governance comprises the costs which are directly attributable to the governance of the charity and the necessary legal procedures for compliance with statutory requirements.

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

1.4 Tangible fixed assets and depreciation

The charity does not have a specific value above which capital expenditure is capitalised. Tangible fixed assets capitalised are those deemed to be for long term use by the charity.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows;

Fixtures, fittings & equipment	25% per annum
Computer equipment	33% per annum

1.5 Stock

Stock is valued at the lower of cost and net realisable value.

1.6 Accumulated funds

Unrestricted funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

1.7 Pensions

During the year, eligible and entitled employees were enrolled into the Company's defined contribution pension scheme, with employees contributing 5% and the company contributing 3%. The employer's contributions recognised in these financial statements as they fall due.

2 Voluntary Income

	2020	2019
	£	£
Unrestricted funds		
Donations from individuals	11,886	3,274
David and Helen Lowe Charitable Trust	15,000	15,000
	<u>26,886</u>	<u>18,274</u>
Restricted and designated funds		
Legacy	-	50,000
POM Trust	-	31,500
Donations from individuals	6,422	13,009
Round Tables and Lions	100	-
Companies and charitable trusts	3,000	8,180
	<u>9,522</u>	<u>102,689</u>
Total	<u>36,408</u>	<u>120,963</u>

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

3 Government grants	2020	2019
	£	£
Coronavirus job protection scheme	21,110	-
Coronavirus small business grant	10,000	-
	<u>31,110</u>	<u>-</u>

4 Activities in furtherance of the charity's objectives

SuperWeeks	-	148,589
Term-time activities	5,513	25,023
Monitors' and directors' training courses and CPD	-	4,190
	<u>5,513</u>	<u>177,802</u>

5 Total resources expended

	Staff	Depreciation	Other costs	Grant		
	£	£	£	funding		
				£		
Merchandise	-	-	-	-	-	-
Activities	308	148	3,590	-	4,046	119,332
Grants payable	-	-	-	-	-	56,740
Support costs	60,686	553	29,381	-	90,620	89,813
Total	<u>60,994</u>	<u>701</u>	<u>32,971</u>	<u>-</u>	<u>94,666</u>	<u>265,885</u>

6 Activities undertaken directly

SuperWeeks	1,393	94,033
Term-time activities	403	14,798
Monitors' and directors' training courses and CPD	2,250	10,501
	<u>4,046</u>	<u>119,332</u>

7 Grants payable

Grants to individual children	-	56,020
Grants to monitors' course trainees	-	720
	<u>-</u>	<u>56,740</u>

The grants to children were used to pay for all or part of the charity's SuperWeek fees on behalf of individual children. No children received grants in 2020 as ATE was unable to run any SuperWeeks (2019 – 133). Those who received such grants in 2019 were all from families of limited income.

In 2019, the grants to trainees were made to assist 6 attendees on the monitors' training course with the cost of the course.

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

8 Financial Commitments

At 30 September 2020, the company had annual commitments under two operating leases both of which were terminated in December 2020 at a cost of £5,261, and notice was given on the office space which was cancelled at the same date.

9 Support costs

	2020	2019
	£	£
Staff costs	60,686	61,887
Depreciation	553	553
Rent, rates and room hire	11,690	9,338
Printing, postage and stationery	9,769	5,737
Telephone and internet	557	1,811
Travelling and subsistence	616	2,222
Advertising	227	1,866
Insurance	2,466	2,466
Utilities	-	783
Card services costs	1,408	1,515
IT costs	817	780
Other expenses	1,831	855
	<u>90,620</u>	<u>89,813</u>

10 Employees

Number of employees

During the year the charity employed an average of 3 administrative staff (2019 – 3), representing 2 full-time equivalents (2019 – 2.4). In 2019, the charity also employed 40 temporary staff on a casual basis to run the charity's activities.

Employment costs

Wages and salaries	57,211	79,387
Social security costs	1,871	751
Pension costs	1,912	1,228
	<u>60,994</u>	<u>81,366</u>

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

Pension scheme

The charity has made pension arrangements for its staff in accordance with the government's auto-enrolment programme. The scheme is managed by The People's Pension, and the charity contributes 3% of salary for employees who contribute 5% of their salary.

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. However, travelling expenses totalling £121 (2019 - £375) were reimbursed to trustees.

12 Taxation

The charity's activities during the year were in accordance with its charitable objects and no corporation tax liability arises.

13 Tangible fixed assets

Fixtures,
fittings and
equipment
£

Cost

At 1 October 2019	12,176
Additions	3,050
At 30 September 2020	<u>15,226</u>

Depreciation

At 1 October 2019	5,373
Charge for the year	701
At 30 September 2020	<u>6,074</u>

Net book value

At 30 September 2020	<u>9,152</u>
At 30 September 2019	<u>6,803</u>

14 Debtors

	2020	2019
	£	£
Debtors	2,877	9,495
Prepayments and accrued income	1,551	923
	<u>4,428</u>	<u>10,418</u>

15 Creditors: amounts falling due within one year

Taxes and social security costs	-	3,850
Pension contributions	366	480
Creditors	502	12,190
Other creditors and accruals	9,035	3,698
Current portion of long-term loan	4,167	-
	<u>14,070</u>	<u>20,218</u>

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

16 Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Government "Bounce Back" loan	50,000	-
Current portion – repayable from May 2021	(4,167)	-
	45,833	-
Sub-ordinated loan	27,104	27,104
	<u>72,937</u>	<u>27,104</u>

The sub-ordinated loan was provided by the founder of the charity in order to support the finances of the charity in its early years. This loan is repayable only when, in the opinion of the Trustees, the finances of the charity permit it.

17 Restricted funds

	1 October 2019	Transfers	Incoming resources	Resources expended	30 September 2020
	£	£	£	£	£
Infrastructure fund	48,688	(48,688)	-	-	-
New centre fund	19,068	(3,979)	-	(12,362)	2,727
Adventure fund	(5,852)	-	7,522	-	1,670
Training grant	-	-	2,000	-	2,000
	<u>61,904</u>	<u>(52,667)</u>	<u>9,522</u>	<u>(12,362)</u>	<u>6,397</u>

The infrastructure fund arose as a result of a significant legacy which trustees agreed should be used to develop more efficient systems and to develop a professional working and training environment for staff. This was reported in last year's financial statements as a restricted fund, but as this was a trustees' decision it should have been included as a designated fund. As a consequence of the financial effects of the Co-Vid pandemic, trustees have now decided that the designation of this fund should be removed.

The new centre fund was set up with an aspiration for ATE to raise sufficient funds to purchase its own premises, both to provide office space and a residential centre for running holidays and other activities. This plan is unlikely to be feasible until and unless ATE's finances improve substantially. Trustees decided that this fund would be better used to meet part of objectives of the original appeal, providing new office facilities, which resulted in the move to Gloucester in the summer of 2019.

The adventure fund raises funds to enable children to experience the benefits of a SuperWeek, when their parents/carers would not otherwise be able to afford for them to participate.

The training grant has been awarded to ATE to support the future training of volunteers to help care for the young people who we care for.