

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

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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

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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

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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.