

**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

<b>President</b>	Lord Fox of Leominster
<b>Trustees</b>	Josie Whitworth - Chair Mike Forrest FCA Ben Harris Stephen Kelly Barry Walmsley
<b>Secretary</b>	Mike Forrest FCA
<b>Charity number</b>	1062448
<b>Company number</b>	3364551
<b>Correspondence address</b>	32 Western House London Road Thrupp Stroud GL5 2BX
<b>Registered office</b>	Union House 111 New Union Street Coventry CV1 2NT
<b>Bankers</b>	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 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 – 20<sup>th</sup> 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

20<sup>th</sup> 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**

		<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Incoming resources from generated funds</b>					
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		-	-	-	-
<b>Total incoming resources</b>		154,167	30,550	184,717	163,619
<b>Resources expended</b>					
Charitable activities - costs in furtherance of the charity's objectives	5	161,535	32,502	194,037	172,663
<b>Total resources expended</b>		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 £
<b>Fixed Assets</b>			
Tangible Assets	13	8,470	9,971
<b>Current Assets</b>			
Debtors	14	9,858	2,842
Cash		32,697	46,363
		42,555	49,205
<b>Creditors: amounts falling due in less than one year</b>	15	(30,650)	(24,661)
Net current assets/(liabilities)		11,905	24,544
<b>Total assets less current liabilities</b>		20,375	34,515
<b>Creditors: amounts falling due in more than one year</b>	16	(60,520)	(65,340)
Net assets		(40,145)	(30,825)
<b>Income Funds</b>			
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
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>
<b>Restricted and designated funds</b>		
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>
<b>Total</b>	<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**

<b>3 Government grants</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<b>Staff</b>	<b>Depreciation</b>	<b>Other</b>	<b>Grant</b>		
	<b>£</b>	<b>£</b>	<b>costs</b>	<b>funding</b>		
			<b>£</b>	<b>£</b>		
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
<b>Total</b>	<b>63,748</b>	<b>3,165</b>	<b>94,622</b>	<b>32,502</b>	<b>196,037</b>	<b>172,663</b>

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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

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

**14 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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.