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**SKILLS AND EDUCATION GROUP ACCESS**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**SKILLS AND EDUCATION GROUP ACCESS**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 AUGUST 2025**

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<b>Trustees</b>	Dr P Bloor D Gray (resigned 15 November 2024) G Clipson (resigned 31 January 2025) R Sami (resigned 28 February 2026) Y Mellor (resigned 15 November 2024) A Stott (resigned 10 January 2025) Skills and Education Group Dr G Scott, Chair (appointed 7 February 2025)
<b>Company registered number</b>	03773914
<b>Charity registered number</b>	1088839
<b>Registered office</b>	Robins Wood House Robins Wood Road Nottingham NG8 3NH
<b>Company secretary</b>	A De'Ath (resigned 17 July 2025) S Nouman (appointed 26 March 2025)
<b>Chief executive officer</b>	Y Y Mellor (Resigned 28 February 2026 – Interim Chief Executive Officer) E Beal (Appointed 12 January 2026)
<b>Independent auditors</b>	Streets Audit LLP Tower House Lucy Tower Street Lincoln LN1 1XW
<b>Bankers</b>	Natwest 536 Valley Road Nottingham NG5 1FL

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## SKILLS AND EDUCATION GROUP ACCESS

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

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The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 September 2024 to 31 August 2025. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

#### Objectives and activities

##### a. Policies and objectives

The Charity provides a range of service in furtherance of its charitable objective to support "*the advancement of skills and education to improve the lives of individuals*". These services include:

- awarding Access to HE Diplomas regulated by the Qualifications Approval Agency (QAA)
- local, regional and national stakeholder engagement to inform and support policy developments and implementation
- championing social mobility, by supporting learners looking to progress onto further and/or higher study.

The Charity's strategic aims adopted in support of these objectives are identified by an annual strategic planning process culminating in "Ambition 2025" setting out the strategy and direction of the Charity to August 2025. This is supported by an annual process which sets out clear strategic targets for in-year achievement. Plans are agreed and monitored by the Board of Trustees.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance: 'Public benefit: running a charity (PB2)'.

#### Achievements and performance

##### a. Main achievements of the Charity

##### Achievements and performance:

The Charity is licensed by the Quality Assurance Agency (QAA) to validate, and quality assure Access to HE Diplomas. It continues to have a strong social purpose to recognise achievement, particularly for those who have benefitted least from their educational experiences. Through the work of the Charity it works to support the needs of individuals, providers, businesses, and communities by enabling progression into higher education through Access to HE Diplomas.

During the reporting period, the AVA continued to deliver against its strategic objectives, maintaining high standards of quality, strong governance, and positive student outcomes across its provision. The AVA saw significant growth in the number of centres joining the AVA.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**Achievements and performance (continued)**

The AVA upheld a robust quality assurance framework, ensuring continued confidence in the integrity and consistency of Access to HE Diplomas. External moderation, monitoring, and standardisation activities were completed successfully, with a high level of provider compliance. These processes have supported the consistent application of academic standards across the provider network.

Student outcomes remained a key priority, with strong achievement and progression rates evidenced across programmes, particularly in key workforce areas such as nursing and health-related disciplines. The AVA further enhanced its use of data to monitor performance and inform strategic decision-making, supporting continuous improvement across provision.

The AVA maintained effective oversight of its provider network, ensuring stability, quality, and compliance. Productive relationships with providers were strengthened through ongoing engagement, CPD training, and guidance. Where appropriate, Diplomas were revalidated and approved in alignment with strategic priorities, supporting growth and responsiveness to local and national skills needs.

Full compliance was maintained with the regulatory requirements of the Quality Assurance Agency for Higher Education, with the AVA responding effectively to sector developments and policy changes. Governance arrangements remained strong, with Trustees maintaining clear oversight of risk, performance, and strategic direction.

The AVA also strengthened its engagement with key stakeholders, including higher education institutions and UCAS, helping to promote the value and recognition of Access to HE Diplomas. This engagement supports the AVA's ongoing commitment to widening participation and enabling progression to higher education.

Progress was made in enhancing digital systems and processes, improving the efficiency, accuracy, and accessibility of data across registration, moderation, and certification functions. These developments have supported both operational effectiveness and improved reporting capabilities.

The AVA remained committed to equality, diversity, and inclusion, promoting widening participation and supporting learners from underrepresented backgrounds. This commitment is embedded within its policies, practices, and provider expectations. In 2025 Skills and Education Group received the Multicultural Apprenticeship Employer of the Year award, for its commitment to equity and inclusion within our workforce.

Finally, the AVA maintained financial stability and effective stewardship of resources throughout the year, ensuring sustainability.

**1. Growth and Reach**

- Successfully expanded the AVA's provision, with an increase in the number of approved centres delivering Access to HE Diplomas.
- Sustained or increased student registrations, demonstrating continued demand for Access to HE pathways into higher education.

**2. Quality Assurance and Standards**

- Maintained robust quality assurance processes, ensuring continued compliance with the requirements of Quality Assurance Agency for Higher Education.
- Delivered a full cycle of moderation, monitoring, and standardisation activities with strong outcomes across all providers.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**Achievements and performance (continued)**

3. Student Outcomes and Progression

- Achieved strong student success rates and high levels of progression to higher education.
- Strengthened partnerships with universities, including UCAS, to support applicant progression and recognition of Access to HE qualifications.

4. Provider Support and Engagement

- Increased engagement with approved centres through training, guidance, and CPD development activity.
- Supported providers in maintaining quality and compliance, particularly in response to evolving regulatory requirements e.g., Introduction of new QAA Grading Scheme.

5. Digital Transformation and Systems

- Progressed digital development, including improvements to learner registration, certification systems.
- Improved data accuracy and reporting capabilities to support both compliance and strategic decision-making.

6. Compliance and Regulatory Assurance

- Maintained full compliance with regulatory requirements and conditions of recognition.
- Successfully delivered key statutory returns and data submissions, including those required by UCAS and other sector bodies.

Alongside development and growth, the Charity's priority has been to deliver an excellent service to its customers. It listened to feedback and implemented new quality processes and further invested in the highly skilled team.

**b. Fundraising standards information**

The Charity does not carry out any significant fundraising activities.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**Financial review**

**a. Going concern**

At the year end, in light of the charity's operational circumstances, the Trustees considered it necessary to undertake a detailed assessment as to whether the charity can continue to operate for the foreseeable future.

The past year presented significant challenges; however, following appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. As a result, the Trustees continue to adopt the going concern basis in preparing the financial statements. Further information on the adoption of the going concern basis is provided in the accounting policies.

This conclusion is supported by the following factors:

- During the year, under new leadership, a number of strategic operational and financial decisions have been taken to course-correct and stabilise the Group's activities;
- The organisation is well positioned, with a clear strategic plan in place to mitigate and navigate the challenges ahead;
- The charity will continue to be supported by its parent, Skills and Education Group, and its other subsidiary undertakings, should the need arise;
- The Trustees have reviewed the charity and the Group's financial position, including the level of reserves held, post year-end performance, and projected income and expenditure for a period of at least 12 months from the date of approval of these financial statements. Based on these forecasts, the Trustees are confident that the charity remains a going concern.

**b. Reserves policy**

It is the policy of the Charity that unrestricted funds which have not been designated for a specific purpose should be maintained at a level necessary to provide a contingency to support day-to-day business activities in the event of reduced income and provide a strategic fund to develop and grow the Charity. Trustees also wish to build reserves to fulfil a Group-wide objective to support social mobility.

In line with best practice guidance, Trustees review the reserves policy each year and confirm that this level of reserve has been maintained.

It is the Charity's policy to work to building and maintaining reserves to:

- support the short, medium and long-term objectives of the Charity
- re-invest any surplus funds to support, develop and expand the delivery of high-quality services
- re-invest any surplus funds to support activities that enable social mobility and provide a public benefit
- maintain sufficient reserves that are readily realisable to sustain operations as and when required
- cover deficits, when arising, from general reserves
- mitigate the risks of unforeseen challenges, emergencies or other unexpected requirement for funds
- maintain designated funds that recognise funds that are to be used for a specific purpose
- cover statutory obligations to close and wind-up the Charity's affairs in an orderly manner, when required.

Unrestricted funds at the year end were in a deficit position of £74,521 (2024: £239,611 deficit), and free reserves which exclude fixed assets and are stated before the pension buyout liability are in deficit by £164,421 (2024: £366,060 deficit).

Trustees have included further disclosure in the going concern accounting policy which confirms the group support available to the charity.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**c. Principal risks and uncertainties**

Trustees remain aware of the educational and political environment in which the Charity operates and recognise the challenges facing providers in the further education sector.

The Trustees have overall responsibility for ensuring that the organisation maintains a sound system of internal control and risk management. A comprehensive risk management framework is in place to identify, assess, and mitigate risks that may impact the achievement of the AVA's strategic objectives. The risk register is reviewed regularly by the Board, with key risks monitored throughout the year.

A principal risk to the AVA relates to fluctuations in student numbers. Demand for Access to HE Diplomas may be affected by changes in funding, competition within the further education sector, and wider economic conditions. A sustained decline in registrations would have a direct impact on income and the organisation's financial sustainability. To mitigate this risk, the AVA maintains close engagement with stakeholders, its approved centres, supports recruitment activity, and monitors market trends to inform strategic planning.

The stability and performance of approved providers also represents a key risk. Providers may withdraw from delivery or fail to meet required quality standards, potentially disrupting learners and impacting the AVA's reputation. This risk is managed through robust centre approval and risk monitoring processes, risk-based moderation activities, and clear arrangements to protect the interests of students.

The effective operation of data and IT systems is critical to the AVA's activities, including learner registration, certification, and reporting. There is a risk of system failure, data loss, or cyber-related incidents, which could disrupt operations and impact stakeholders. To mitigate this, the AVA invests in secure and resilient systems, implements data validation processes, and maintains business continuity and disaster recovery arrangements. Finally, the AVA operates within a dynamic external environment, where changes in government policy, funding arrangements, and the broader further and higher education landscape may present risks. The Trustees address this through ongoing horizon scanning, engagement with sector bodies, and the development of flexible strategic plans to respond to emerging challenges.

Trustees are satisfied that the systems and review processes are in place to mitigate and manage the risks. Strategic risks are managed and monitored through a risk register. The risk register is reviewed and updated by the Senior Leadership Team monthly and further reviewed by Trustees quarterly.

The risk register is rated on a weighted likelihood and impact scale based on Charity Commission Guidance.

**d. Financial performance and position**

The Charity remains in a financially healthy position and continues to meet its agreed financial targets.

The Charity achieved a surplus of £165,090 (2024: £909,212 deficit).

Total income was £748,663 (2024: £454,732). Total expenditure was £583,573 (2024: £860,944). Salaries and associated costs remain the primary cost to the Charity.

Total net current liabilities at 31 August 2025 were £164,421 compared with net current liabilities of £366,060 at 31 August 2024. All funds are unrestricted.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**Structure, governance and management**

**a. Constitution**

The organisation is a charitable company limited by guarantee, incorporated in 1999.

The company was set-up under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. The Articles were most recently revised in July 2018 and reflect current structural and governance requirements.

Skills and Education Group Access is a controlled charity within the wider Skills and Education Group which includes:

- Skills and Education Group, the parent charitable company, limited by guarantee:  
Company Number 02640936  
Charity Number 1004087
- Skills and Education Group Awards, a charitable company limited by guarantee:  
Company Number 04117784  
Charity Number 1086947
- BIIAB Qualifications Limited, a private company limited by shares:  
Company Number 10054831

The Skills and Education Group delivers its products and services through a brand structure that maintains and protects the profile and reputation of the Charity and its subsidiaries within its structure.

**b. Methods of appointment or election of Trustees**

There were six changes to the Board during the year:

- D Gray resigned 15 November 2024
- G Clipson resigned 31 January 2025
- Y Mellor resigned 15 November 2024
- A Stott resigned 10 January 2025
- Dr G Scott appointed 7 February 2025
- R Sami resigned 28 February 2026

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Trustees are recruited in accordance with the Articles of Association adopted on the 2 July 2018.

All newly appointed Trustees complete a skills audit to ensure a balance of skills, knowledge, and experiences to support the development of the Charity. Trustee recruitment reflects ongoing and future skills and knowledge needs.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**Structure, governance and management (continued)**

**c. Organisational structure and decision-making policies**

The Board of Trustees meets four times a year. Trustees:

- support the Chief Executive and Senior Leadership Team (SLT) to determine the strategic direction of the Charity and review annual strategic plans, business plans and Key Performance Indicators.
- approve annual budgets, receive and review quarterly management accounts to monitor and challenge performance
- review and monitor the strategic risk register to ensure that the appropriate controls are in place to mitigate risks
- ensure that appropriate governance review mechanisms are in place and that performance is reviewed and that Charity Commission guidance is followed.

The Chairs and Chief Executive meet four times a year, which enables the Chairs to have a collective and strategic oversight of the Charity. The Chairs of the charities Skills and Education Group, Skills and Education Group Awards and BIIAB Qualifications Limited are members of this Group. New appointments have been made to each of the Chair posts between January and October 2025, they will continue the practice of meetings with the new Chief Executive.

The Group meets ahead of quarterly Board of Trustees meetings and provides a structure for the Chairs to review and monitor:

- the performance of the Chief Executive and the Senior Leadership Team
- financial performance for the Charity and take a holistic view of all entities within the Group structure
- performance against strategic and business plans the Charity and all other entities
- identify opportunities for growth and the approach that may be taken to progress these
- determine longer-term strategic direction to help shape plans and proposals for all Trustees to consider.

The Chief Executive is a Trustee of the Skills and Education Group, an appointment made under article 20 of the Skills and Education Group Articles.

Day-to-day management of the Charity is delegated to the Chief Executive who is supported by a Deputy Chief Executive.

The Executive is supported by a Senior Leadership Team (SLT), who support the Chief Executive and Deputy Chief Executive with operational and strategic matters. The Senior Leadership Team meets on a weekly basis, with an extended monthly meeting which focuses on overall Group strategy, finance, and HR matters.

A Senior Management Team (SMT) in addition to SLT meets monthly focusing on operational and departmental matters across the Group. The SMT is chaired by the Deputy Chief Executive and comprises of all SLT members, and Heads of services and functions from across the Skills and Education Group.

In addition to SMT, a monthly Scrutiny Group is held. This meeting is attended by the Executive and SLT. The meeting is chaired by the Deputy Chief Executive and is used to formerly review regulatory needs across all awarding functions within the Group.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**Structure, governance and management (continued)**

**d. Policies adopted for the induction and training of Trustees**

Newly appointed Trustees receive an induction under the direction of the Chief Executive. This normally includes an introductory visit to Robins Wood House where there is an opportunity to meet with key staff to gain a detailed understanding of the Charity and the subsidiaries within this.

Trustees also complete a declaration of interest record and skills audit on appointment. Declarations are noted on the Register which is reviewed and updated on an annual basis. Trustees are also asked to state any interests at the start of each Board meeting.

**e. Pay policy for key management personnel**

Remuneration for the Chief Executive is determined by the Chairs of the Skills and Education Group and subsidiaries. The Chief Executive determines the remuneration for all staff, including the Deputy Chief Executive and Senior Leadership Team.

All annual cost of living pay awards for staff are subject to recommendation to and approval of the Board of Trustees.

**f. Financial risk management**

The Trustees have assessed the major risks to which the Charity are exposed, those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**g. Risk management**

Trustees remain aware of the educational and political environment in which the Charity operates and recognise in particular, the challenges facing providers in the further education sector.

Key risks to the Charity are:

- A fast-changing political environment that has an impact on education policy and funding to support this
- Regulatory changes and a failure to respond to these in the way that is needed to ensure continuing compliance

Trustees are satisfied that the systems and review process are in place to mitigate and manage the risks. Strategic risks are managed and monitored through risk registers; one for each of the charities within the charitable group. Risk registers are reviewed and updated by the Executive Leadership Team on a quarterly basis prior to a review by Trustees.

Risk registers are rated on a weighted likelihood and impact scale based on Charity Commission guidance.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**Plans for future periods**

The trustees recognise the evolving landscape of further and higher education, including changes in funding, policy, and learner demand. However, the organisation is well-positioned to respond proactively to these challenges. Through continued collaboration with providers and stakeholders, and a strong commitment to quality and compliance, the AVA aims to enhance its reputation and ensure that Access to HE Diplomas continue to provide effective progression routes into higher education.

Improving outcomes for learners remains a key priority.

- Monitor achievement, retention, and progression rates across all providers
- Strengthen data analysis to identify trends and areas for improvement
- Promote inclusive practices to support widening participation
- Enhance progression pathways into higher education and employment

The AVA will continue to support its recognised providers in delivering high-quality programmes by:

- Delivering training and guidance for providers
- Conducting regular monitoring visits and quality reviews
- Sharing best practice across the provider network
- Supporting providers in responding to moderation activities and compliance requirements

The AVA is committed to maintaining high standards of governance. Planned actions include:

- Ongoing review of policies and procedures to ensure regulatory compliance
- Further investment in resources to support the growth of AVA
- To be a Sector leader in Access to HE, awarding high quality Access to HE Diplomas that enable earners to progress into further study and/or employment.

Trustees continue to support strategic plans, challenging assumptions and using their skills and knowledge to define objectives and associated targets. Ambition 2025 is a strategic plan that articulates ten key priorities that will take the Charity forward. This redefined the Charity's purpose, mission, and vision to reflect the expanded Group and the services that this now provides:

**Purpose:**

1. To support the development and delivery of further education and skills providers and their staff
2. Champion and support the social impact of the further education and skills sector
3. To develop and award industry relevant, high-quality qualifications, accreditations and end-point assessments
4. To be a national leader in Access to HE, awarding high quality Access to HE Diplomas that enable earners to progress into further study and/or employment.

**Mission:**

The advancement of skills and education to improve the lives of individuals.

**Vision:**

To provide high-quality services centred on collaboration, responsiveness, and diversity, supporting our members and customers to positively impact on the learners, communities, and sectors they serve to achieve their full potential, no matter what their age, background, or ability.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**Plans for future periods (continued)**

The plans set annual key performance indicators in the context of a longer-term objectives:

- To see a growth in membership
- Increase the number of people participating in professional development events
- An increase in the uptake of grants to learners awarded through the Group's Foundation
- Raise awareness of the charities work, through its Foundation, in widening participation and social mobility
- Grow the number of learners benefiting from a certificate from at least one of the charity's awarding brands
- Grow the collective awarding share
- Ensure that a surplus is generated
- Ensure good staff engagement and satisfaction.

2024/25 has seen further progress towards achieving Ambition 2025. 2025/26 will build on these successes, and with the support of Trustees the Executive and Senior Leadership Team will work towards creating a new three-year strategy.

**Members' liability**

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

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**TRUSTEES' REPORT (CONTINUED)**  
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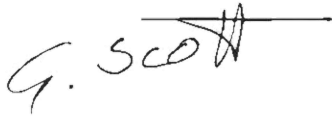
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**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by order of the members of the board of Trustees on 30 April 2026 and signed on their behalf by:



.....  
**Dr G Scott**  
(Chair of Trustees)

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SKILLS AND EDUCATION GROUP ACCESS**

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**Opinion**

We have audited the financial statements of Skills and Education Group Access (the 'charity') for the year ended 31 August 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SKILLS AND EDUCATION GROUP  
ACCESS (CONTINUED)**

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**Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SKILLS AND EDUCATION GROUP  
ACCESS (CONTINUED)**

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**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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**SKILLS AND EDUCATION GROUP ACCESS**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SKILLS AND EDUCATION GROUP  
ACCESS (CONTINUED)**

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**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the company and sector in which it operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery and employment legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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**SKILLS AND EDUCATION GROUP ACCESS**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SKILLS AND EDUCATION GROUP  
ACCESS (CONTINUED)**

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Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditors' report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Robert Anderson BSc FCA (senior statutory auditor)**

for and on behalf of

**Streets Audit LLP**

Tower House

Lucy Tower Street

Lincoln

LN1 1XW

Date: 28 May 2026

**SKILLS AND EDUCATION GROUP ACCESS**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 AUGUST 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>				
Charitable activities	3	715,037	715,037	425,166
Investments	4	-	-	260
Other income	5	33,626	33,626	29,306
<b>Total income</b>		<b>748,663</b>	<b>748,663</b>	<b>454,732</b>
<b>Expenditure on:</b>				
Charitable activities	6	583,573	583,573	860,944
<b>Total expenditure</b>		<b>583,573</b>	<b>583,573</b>	<b>860,944</b>
<b>Net movement in funds before other recognised gains/(losses)</b>		<b>165,090</b>	<b>165,090</b>	<b>(406,212)</b>
<b>Other recognised gains/(losses):</b>				
Actuarial gains/(losses) on defined benefit pension scheme liability		-	-	(503,000)
<b>Net movement in funds</b>		<b>165,090</b>	<b>165,090</b>	<b>(909,212)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		(239,611)	(239,611)	669,601
Net movement in funds		165,090	165,090	(909,212)
<b>Total funds carried forward</b>		<b>(74,521)</b>	<b>(74,521)</b>	<b>(239,611)</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 22 to 37 form part of these financial statements.

**SKILLS AND EDUCATION GROUP ACCESS**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 03773914**

**BALANCE SHEET**  
**AS AT 31 AUGUST 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Intangible assets	11	109,336	135,312
Tangible assets	12	580,564	591,137
		<b>689,900</b>	<b>726,449</b>
<b>Current assets</b>			
Stocks	13	6,045	5,153
Debtors	14	180,356	85,665
Cash at bank and in hand		16,443	17,998
		<b>202,844</b>	<b>108,816</b>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	15	(367,265)	(474,876)
<b>Net current liabilities</b>		<b>(164,421)</b>	<b>(366,060)</b>
<b>Total assets less current liabilities</b>		<b>525,479</b>	<b>360,389</b>
<b>Net assets excluding pension liability</b>		<b>525,479</b>	<b>360,389</b>
Defined benefit pension scheme liability		(600,000)	(600,000)
<b>Total net assets</b>		<b>(74,521)</b>	<b>(239,611)</b>

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**SKILLS AND EDUCATION GROUP ACCESS**  
(A company limited by guarantee)  
REGISTERED NUMBER: 03773914

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 AUGUST 2025**


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	Note	2025 £	2024 £
<b>Charity funds</b>			
Restricted funds	16	-	-
Unrestricted funds	16	(74,521)	(239,611)
<b>Total funds</b>		<u>(74,521)</u>	<u>(239,611)</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 30 April 2026 and signed on their behalf by:



.....  
**Dr G Scott**  
(Chair of Trustees)

The notes on pages 22 to 37 form part of these financial statements.

**SKILLS AND EDUCATION GROUP ACCESS**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

	2025 £	2024 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	18,472	(55,484)
<b>Cash flows from investing activities</b>		
Purchase of intangible assets	(14,044)	(12,682)
Purchase of tangible fixed assets	(5,983)	-
<b>Net cash used in investing activities</b>	(20,027)	(12,682)
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	-	-
<b>Change in cash and cash equivalents in the year</b>	(1,555)	(68,166)
Cash and cash equivalents at the beginning of the year	17,998	86,164
<b>Cash and cash equivalents at the end of the year</b>	16,443	17,998

The notes on pages 22 to 37 form part of these financial statements

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**SKILLS AND EDUCATION GROUP ACCESS**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**1. General information**

The Charity is a company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Its aim is the advancement of the education and training of young people and adults primarily through the provision of nationally recognised qualifications.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Skills and Education Group Access meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

These financial statements are prepared in sterling, which is the functional currency of the entity.

**2.2 Going concern**

The financial statements have been prepared on a going concern basis. At the year end, the company reported net current liabilities of £164,421, reflecting a challenging operating environment. These factors necessitated a detailed assessment by the Trustees as to whether the charity can continue to operate for the foreseeable future, and for at least 12 months from the date of approval of the financial statements.

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity can continue in operational existence for the foreseeable future. Although the charity faced significant challenges during the year, which did give rise to material uncertainties, it is now demonstrating signs of recovery. Under new leadership, a number of strategic operational and financial decisions have been implemented to course-correct and stabilise the charity's activities. The charity is now well positioned, with access to sufficient resources and a clear strategic plan, to mitigate and navigate the challenges ahead.

The Trustees have confirmed that the charity will continue to receive financial support from the parent charity, Skills and Education Group, and its other subsidiary undertakings. In forming their view, the Trustees have also considered the Group's financial position, including the level of funds held, the results since the year end, and projected income and expenditure for a period of at least 12 months from the date of approving these financial statements. Based on these forecasts, which indicate a return to positive EBITDA, the Trustees are confident that the charity remains a going concern.

Accordingly, the Trustees continue to adopt the going concern basis in preparing the financial statements.

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**SKILLS AND EDUCATION GROUP ACCESS**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**2. Accounting policies (continued)**

**2.3 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Research and development**

Development costs are capitalised within intangible assets where they can be identified with a specific product or project anticipated to produce future benefits, and are amortised on the straight line basis over the anticipated life of the benefits arising from the completed product or project.

Deferred research and development costs are reviewed annually, and where future benefits are deemed to have ceased or to be in doubt, the balance of any related research and development is written off to the statement of financial activities.

**2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

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**SKILLS AND EDUCATION GROUP ACCESS**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**2. Accounting policies (continued)**

**2.7 Intangible assets and amortisation**

Intangible assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following bases:

Development expenditure	-	20 %	straight line
Website	-	20 %	straight line
Goodwill	-	%	

**2.8 Tangible fixed assets and depreciation**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Long-term leasehold property	-	2%	straight line
Fixtures and fittings	-	10%	straight line
Office equipment	-	25%	straight line

**2.9 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2.10 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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**SKILLS AND EDUCATION GROUP ACCESS**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

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**2. Accounting policies (continued)**

**2.11 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.12 Liabilities**

Liabilities and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

**2.13 Pensions**

The charitable company previously contributed to the West Yorkshire Pension Scheme (WYPS), a defined benefit scheme, at rates set by the scheme's actuaries. The charity is no longer an active member of the scheme, and therefore a provision for the orphan exit charge from the pension scheme is recognised in these financial statements.

**2.14 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

**SKILLS AND EDUCATION GROUP ACCESS**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

**3. Income from charitable activities**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Learner recognition	26,062	<b>26,062</b>	37,100
HE recognition	688,975	<b>688,975</b>	388,066
	<u>715,037</u>	<u><b>715,037</b></u>	<u>425,166</u>
<i>Total 2024</i>	<u><u>425,166</u></u>	<u><u>425,166</u></u>	

**4. Investment income**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Investment income	-	-	260
	<u>-</u>	<u>-</u>	<u>260</u>
<i>Total 2024</i>	<u><u>260</u></u>	<u><u>260</u></u>	

**5. Other incoming resources**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Lettings and other income	33,626	<b>33,626</b>	29,306
	<u>33,626</u>	<u><b>33,626</b></u>	<u>29,306</u>
<i>Total 2024</i>	<u><u>29,306</u></u>	<u><u>29,306</u></u>	

**SKILLS AND EDUCATION GROUP ACCESS**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2025 £</b>	<b>Total 2025 £</b>	<i>Total 2024 £</i>
Learner recognition	66,877	<b>66,877</b>	142,088
HE recognition	516,696	<b>516,696</b>	718,856
	<u>583,573</u>	<u><b>583,573</b></u>	<u>860,944</u>
<i>Total 2024</i>	<u><u>860,944</u></u>	<u><u>860,944</u></u>	

**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2025 £</b>	<b>Support costs 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Learner recognition	41,072	25,805	<b>66,877</b>	142,088
HE recognition	170,646	346,050	<b>516,696</b>	718,856
	<u>211,718</u>	<u>371,855</u>	<u><b>583,573</b></u>	<u>860,944</u>
<i>Total 2024</i>	<u><u>156,202</u></u>	<u><u>704,742</u></u>	<u><u>860,944</u></u>	

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**SKILLS AND EDUCATION GROUP ACCESS**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Learner recognition 2025 £</b>	<b>HE recognition 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Staff costs	41,072	-	<b>41,072</b>	29,814
Moderator and examiner costs	-	141,295	<b>141,295</b>	89,339
QAA registration	-	29,351	<b>29,351</b>	37,049
	<u>41,072</u>	<u>170,646</u>	<u><b>211,718</b></u>	<u>156,202</u>
<i>Total 2024</i>	<u>29,814</u>	<u>126,388</u>	<u>156,202</u>	

**SKILLS AND EDUCATION GROUP ACCESS**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	Learner recognition 2025 £	HE recognition 2025 £	Total funds 2025 £	Total funds 2024 £
Depreciation	3,871	52,705	<b>56,576</b>	57,985
Bad debt	(4,062)	(55,304)	<b>(59,366)</b>	61,436
Other staff costs	803	10,928	<b>11,731</b>	25,505
Administration	887	10,533	<b>11,420</b>	9,491
Communications and marketing	1,733	23,616	<b>25,349</b>	24,769
Premises	1,805	24,588	<b>26,393</b>	20,262
ICT costs	3,081	41,961	<b>45,042</b>	42,692
Professional fees	711	9,680	<b>10,391</b>	20,252
Bank charges	23	312	<b>335</b>	428
Irrecoverable VAT	147	1,997	<b>2,144</b>	21,165
Governance costs	499	8,383	<b>8,882</b>	5,787
Central recharges	16,307	216,651	<b>232,958</b>	414,970
	<u>25,805</u>	<u>346,050</u>	<u><b>371,855</b></u>	<u>704,742</u>
<i>Total 2024</i>	<u><u>112,274</u></u>	<u><u>592,468</u></u>	<u><u>704,742</u></u>	

Support costs have been allocated based on a percentage of income basis.

**8. Auditors' remuneration**

The auditors' remuneration amounts to an auditor fee of £3,500 (2024 - £3,500).

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**SKILLS AND EDUCATION GROUP ACCESS**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**9. Staff costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>31,465</b>	<b>19,050</b>
Social security costs	<b>2,502</b>	<b>6,332</b>
Contribution to defined contribution pension schemes	<b>7,105</b>	<b>4,432</b>
	<b>41,072</b>	<b>29,814</b>

The average number of persons employed by the Charity during the year was as follows:

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
Administrative staff	<b>2</b>	<b>2</b>

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel are remunerated through the parent charity.

During the year, no redundancy payments were made.

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 August 2025, expenses totalling £NIL were reimbursed or paid directly to no Trustees (2024 - £nil).

**SKILLS AND EDUCATION GROUP ACCESS**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

**11. Intangible assets**

	Website £	Developm't £	Total £
<b>Cost</b>			
At 1 September 2024	50,525	164,452	214,977
Additions	15,712	(1,668)	14,044
At 31 August 2025	66,237	162,784	229,021
<b>Amortisation</b>			
At 1 September 2024	36,348	43,317	79,665
Charge for the year	7,130	32,890	40,020
At 31 August 2025	43,478	76,207	119,685
<b>Net book value</b>			
At 31 August 2025	22,759	86,577	109,336
At 31 August 2024	14,177	121,135	135,312

**SKILLS AND EDUCATION GROUP ACCESS**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

**12. Tangible fixed assets**

	Long-term leasehold property £	Fixtures and fittings £	Office equipment £	Total £
<b>Cost</b>				
At 1 September 2024	1,325,916	25,732	44,425	1,396,073
Additions	5,983	-	-	5,983
At 31 August 2025	1,331,899	25,732	44,425	1,402,056
<b>Depreciation</b>				
At 1 September 2024	735,036	25,475	44,425	804,936
Charge for the year	16,500	56	-	16,556
At 31 August 2025	751,536	25,531	44,425	821,492
<b>Net book value</b>				
At 31 August 2025	580,363	201	-	580,564
At 31 August 2024	590,880	257	-	591,137

**13. Stocks**

	2025 £	2024 £
Finished goods and goods for resale	6,045	5,153

**SKILLS AND EDUCATION GROUP ACCESS**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

**14. Debtors**

	2025 £	2024 £
<b>Due within one year</b>		
Trade debtors	88,612	66,081
Amounts owed by group undertakings	820	-
Other debtors	-	1,025
Prepayments and accrued income	90,924	18,559
	<u>180,356</u>	<u>85,665</u>

**15. Creditors: Amounts falling due within one year**

	2025 £	2024 £
Trade creditors	88,512	28,475
Amounts owed to group undertakings	252,387	415,064
Other taxation and social security	17,378	27,892
Pension fund loan payable	-	1,330
Accruals and deferred income	8,988	2,115
	<u>367,265</u>	<u>474,876</u>

**SKILLS AND EDUCATION GROUP ACCESS**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

**16. Statement of funds**

**Statement of funds - current year**

	Balance at 1 September 2024 £	Income £	Expenditure £	Balance at 31 August 2025 £
<b>Unrestricted funds</b>				
General funds	360,389	748,663	(583,573)	525,479
Pension reserve	(600,000)	-	-	(600,000)
	<u>(239,611)</u>	<u>748,663</u>	<u>(583,573)</u>	<u>(74,521)</u>

**Statement of funds - prior year**

	Balance at 1 September 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 August 2024 £
<b>Unrestricted funds</b>					
General funds	766,601	454,732	(860,944)	-	360,389
Pension reserve	(97,000)	-	-	(503,000)	(600,000)
	<u>669,601</u>	<u>454,732</u>	<u>(860,944)</u>	<u>(503,000)</u>	<u>(239,611)</u>

**17. Summary of funds**

**Summary of funds - current year**

	Balance at 1 September 2024 £	Income £	Expenditure £	Balance at 31 August 2025 £
General funds	<u>(239,611)</u>	<u>748,663</u>	<u>(583,573)</u>	<u>(74,521)</u>

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**17. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 September 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 August 2024 £</i>
General funds	669,601	454,732	(860,944)	(503,000)	(239,611)

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Tangible fixed assets	580,564	<b>580,564</b>
Intangible fixed assets	109,336	<b>109,336</b>
Current assets	202,844	<b>202,844</b>
Creditors due within one year	(367,265)	<b>(367,265)</b>
Provisions for liabilities and charges	(600,000)	<b>(600,000)</b>
<b>Total</b>	<b>(74,521)</b>	<b>(74,521)</b>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	591,137	591,137
Intangible fixed assets	135,312	135,312
Current assets	108,816	108,816
Creditors due within one year	(474,876)	(474,876)
Provisions for liabilities and charges	(600,000)	(600,000)
<b>Total</b>	<b>(239,611)</b>	<b>(239,611)</b>

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**19. Pension commitments**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Pension buyout liability	<b>600,000</b>	<b>600,000</b>

**West Yorkshire Pension Fund**

The charity participated in the West Yorkshire Fund (WYPF), a multi-employer defined benefit scheme, until the final member of the scheme ceased in the period to 31 August 2023.

Discussions with West Yorkshire Pension Fund with regards to the potential buyout value are ongoing, with the most recent available valuation of the buyout value provided by WYPF being £600,000 for an orphan exit. This valuation is dated 31 March 2024, and is at present the most reliable valuation available to Trustees for the potential buyout liability.

In addition to negotiations with WYPF, the Trustees are in discussion the pension scheme guarantors, to determine whether some or all of the liability could be subsumed by the remaining 4 guarantors who are actively participating in this process.

The buyout value is the most reliable estimate of the liability to the charity at the time of signing off the accounts. It is possible that the liability will be much lower than £600,000, or no liability at all if this were to be subsumed by the guarantors.

**20. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net income/expenditure for the year (as per Statement of Financial Activities)	<b>165,090</b>	<b>(406,212)</b>
<b>Adjustments for:</b>		
Depreciation charges	<b>16,556</b>	<b>16,505</b>
Amortisation charges	<b>40,020</b>	<b>41,479</b>
Increase in stocks	<b>(892)</b>	<b>(5,153)</b>
Increase in debtors	<b>(96,803)</b>	<b>(25,172)</b>
Increase/(decrease) in creditors	<b>(105,499)</b>	<b>323,069</b>
<b>Net cash provided by/(used in) operating activities</b>	<b>18,472</b>	<b>(55,484)</b>

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**21. Analysis of cash and cash equivalents**

	2025 £	2024 £
Cash in hand	16,443	17,998
<b>Total cash and cash equivalents</b>	<b>16,443</b>	<b>17,998</b>

**22. Analysis of changes in net debt**

	At 1 September 2024 £	Cash flows £	At 31 August 2025 £
Cash at bank and in hand	17,998	(1,555)	16,443
Debt due within 1 year	(1,330)	1,330	-
	<b>16,668</b>	<b>(225)</b>	<b>16,443</b>

**23. Related party transactions**

During the year the charity was recharged wages and other costs from its parent, totalling £232,958 (2024: £414,970). At the year end an amount of £166,502 (2024: £314,706) was owed to Skills and Education Group.

Skills and Education Group Awards, a subsidiary of the parent company Skills and Education Group, recharged costs of £14,176 (2024: £102,129) to the charity. At the year end a balance of £85,885 (2024: £100,061) was owed to Skills and Education Group Awards.

BIIAB Qualifications Limited, a subsidiary of the parent company Skills and Education Group recharged costs of £1,117 to the charity (2024: £297). At the year end a balance of £820 (2024: £297) was owed by BIIAB Qualifications Limited to Skills and Education Group Access.

**24. Controlling party**

The charity is managed and controlled by its immediate and ultimate parent Skills and Education Group, which is a registered charity (number 1004087) and a company limited by guarantee incorporated in England and Wales (company number 02640936).

The most senior parent entity producing publicly available consolidated financial statements is Skills and Education Group. These financial statements are available upon request from Skills and Education Group, Robins Wood House, Robins Wood Road, Aspley, Nottingham, Nottinghamshire, NG8 3NH.

