

Charity Registration No. 1123336

Company Registration No. 05493554 (England and Wales)

Activate Community and Education Services

Company Limited by Guarantee

**Annual Report and Financial
Statements**

**For The Year Ended
31 July 2025**

**ACTIVATE COMMUNITY AND EDUCATION SERVICES
COMPANY LIMITED BY GUARANTEE**

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ACTIVATE COMMUNITY AND EDUCATION SERVICES
COMPANY LIMITED BY GUARANTEE

COMPANY INFORMATION

Trustees	Mr D Barlow (Chair) Mrs K Thompson Mr K Siviter (Resigned on 10/7/25) Mr D Gregg Mrs J Kirby Ms S McGovern (appointed 21/10/24, Resigned 10/7/25)
Company secretary	Mrs N Corke
Chief Executive	Miss J Young
Charity number	1123336
Company number	05493554
Registered office	The Bracknell Centre Bracknell Avenue Southdene Kirkby L32 9PW
Auditor	MHA Richard House 9 Winckley Square Preston PR1 3HP
Bankers	Unity Trust Bank Plc 9 Brindley Place Birmingham B1 2HB

ACTIVATE COMMUNITY AND EDUCATION SERVICES

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TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

The Trustees present their report and the audited financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

Mr D Barlow
Mrs K Thompson
Mr K Siviter
Mr D Gregg
Mrs J Kirby
Ms S McGovern

Aims and Objectives

Activate was established as a charity and a company limited by guarantee. Our aim is to develop the skills and experiences of young people and adults with learning disabilities in such a way that they are better able to identify, and help meet their needs and to participate more fully in society.

In order to do this Activate's objectives are:

- To provide a quality education to young people with disabilities
- To promote social inclusion for public benefit through education and training, specifically those with disabilities and difficulties. By preventing people from becoming socially excluded and supporting those people who are socially excluded and assisting them integrating into society through education, training, and community activities.
- To support employment, volunteering, and sustained destinations for young people with disabilities by ways and means suitable to the young people such as:
 - Assistance to find employment.
 - The advancement of education, training, or retraining for young people with disabilities.
- To provide space for training and employment opportunities within the local community by the provision of workspace, buildings and/or land for use on favorable terms.

During the financial year the primary target area of benefit was Knowsley borough and the surrounding areas. Activate works with 8 local authorities.

The board of trustees refer to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities

ACTIVATE COMMUNITY AND EDUCATION SERVICES

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TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

Vision Statement

An inclusive society for all.

Mission Statement

To inspire individuals and communities through innovative and engaging services.



Projects

Further Education

Activate primarily operates as a Further Education college specialising in the education of young people with additional needs and disabilities. We are a member of the Natspec (an association for organisations which offer specialist provision for learners with learning difficulties and disabilities).

From our own premises in Kirkby we are delivering further education provision to 62 learners aged 19-25 with learning difficulties and disabilities. Significant time has been invested in systems, resources, and premises to ensure that we are delivering the highest quality provision in line with Ofsted requirements.

As an education provider, Activate focuses on individual timetables underpinned by personal aspirations and built on a support package for each learner's needs and interests. Learners also work towards meaningful qualifications that are specific to their abilities, needs, interests and next step of destination. This year Activate has worked in partnership with 7 Local Authorities to ensure the best possible education and support for our young people.

In the 2024/25 academic year Activate had 24 leavers, all of which progressed into their destination of choice

Destination Type	No. of learners
Paid Employment	1
Social Care	11
Vocational/Work Experience	8
Voluntary	2
FE	2
Neet	2

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As a specialist education provider Activate supports learners 19-25 with an Education Health and Care Plan to access person centered learning through a variety of sessions and experiences. Learners work towards individualised targets underpinned by personal aspirations, parental wishes, destination goals, and EHCP outcomes.

Activates aims to prepare learners for adulthood through increased self-advocacy and choice making, independence skills, social literacy and employability skills. Activate support learners to recognise their destinations goals, for example accessing supported employment, volunteering, independent living or community engagement.



Activate Workskills

The Work Skills Pathway focuses on developing skills to enable learners to pursue an active life in the community. Through the Work Skills Pathway learners explore options for the future including supported employment and volunteering through work experience and a bespoke careers programme.

The Work Skills Pathway Curriculum includes:

- Creative Arts
- Animal Care
- Land-based/Horticulture
- Internal and External Work Experience
- Community Engagement and Projects
- Enterprise (Vinted and Seasonal Events)
- Travel Training
- Personal Social Health Education
- Functional Skills



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TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

Activate Communication

The Communication Pathway focuses on developing choice making and self-advocacy through a sensory learning approach.

The Communication Pathway Curriculum includes:

- Sensory Exploration
- Music and Drama
- Art and Crafts
- Community Links (Life skills and Enrichment)
- Physical skills and sportability
- Hydrotherapy
- Rebound Therapy
- Animal Care and Land-based studies
- Work Skills
- Independent Living and Enterprise
- Self-Awareness (PSHE curriculum)
- Non accredited Functional Skills



Some learners benefit from accessing a 'Combined' programme comprising access to both Work Skills and Communication pathway sessions.

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Vocational Options

As part of their personalised programme at Activate Learners have access to vocational sessions in line with their interests and destination goals.

These sessions include:

- Horticulture
- Animal Care
- Music
- Creative Arts
- Dog therapy

Career, Advice and Transition Team

The Careers, Advice and Transition (CAT) team plays a vital role in supporting learners' personal and professional development by identifying and securing meaningful and purposeful work skills and experience placements. These placements are carefully matched to individual needs, ensuring that each opportunity promotes confidence, independence, and overall well-being. In addition to enhancing transferable life skills, the placements also contribute positively to learners' mental health and readiness for adult life. Opportunities are offered both internally (on-site) and externally within the wider community, enabling learners to gain valuable insight into real-world environments and build essential life and work skills.

Learner Destinations

During the 2024/25 academic year, the leaver cohort consisted of 24 learners who were successfully supported by the Transition Team in securing appropriate post-education destinations. These pathways reflected a diverse range of outcomes tailored to individual needs and aspirations, including employment, volunteering, and social care provisions. A significant proportion of learners progressed into volunteering roles, while others transitioned to adult social care settings that promote independence and continued skill development. The Transition Team worked closely with external agencies, employers, and families to ensure that each learner's next step was purposeful, sustainable, and aligned with their long-term goals.

Work Experience placements

During this academic year 92% of learners accessed relevant work experience or work skills placement. These include the following:

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External Work Experience placements



- Leonardo Hotel
- JJ's
- Turning Point Academy
- Plus Dane – Arncliffe Gardens
- The Rangers Service – Towerhill

Internal placements



- Coppice Coffee Shop and Cornflower Cafe
- Community Buying and Restocking
- Crafting
- Grounds Maintenance

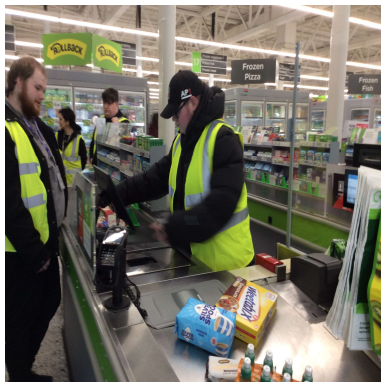
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National Careers Week

Our Annual Careers Week was a huge success! Learners got hands-on experience through sessions like “What’s in the Work Skills Box?”, QVC, ADSA, a visit to a supported accommodation provision, “Supermarket Sweep,” and an exciting introduction to Virtual Reality careers.



Partnership working

Throughout this year, the Careers Strategic Lead has maintained strong partnership links with Knowsley Local Authority and local SEN schools, contributing to the design and implementation of a proposed revised Supported Internship Programme for Knowsley learners, with Activate taking the lead of a Pre-Pre Supported Internship.

Transition

Activates Induction Day Coffee Morning for parents was a great success this academic year and continues to grow with more input from parents along with increased resources for support.

Transitional Annual Review meetings were hosted on site at Activate for all the leaver cohort. Input from all involved, including learners, guardians, professionals and education representatives was gathered and collated into a detailed Annual Review Document for the relevant Local Authority.

The leaver cohort was monitored, and RAG rated as part of the transition procedure to ensure all actions were completed, and a smooth transition was established through Transition visits and Taster sessions.

The Next Steps transitional event was held in February. The event was attended by several providers, guardians, and learners resulting in applications being made and positive destinations being established.

The Careers Advice and Transition Team continue to carry out their follow-up destination calls with leavers after 3 months of completing their course. The follow-up calls continue biannually for 3 years and enable Activate to provide signposting and support to individuals who may have struggled to maintain a placement or have become NEET.

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Activates Alumni met for a successful catch-up evening in June this academic year. The Alumni meet-up enabled positive feedback from former learners and parents, enabling the Cat team to further collate information regarding those learners accessing sustained employment and volunteering.



Learner Voice

As part of learner voice, the learner representatives met regularly and discussed things that were going well in college along with areas for potential development. Learner representatives joined the Natspec Learner Voice Parliament event online in May.

Learners also met with a local disability Activist currently working on a campaign to improve SNED transport.



The Activates Parent Experience group continues to grow, enabling networking and information sharing to improve Activates offer.

New Initiatives introduced 2024/2025

- Work Experience at Arncliffe Gardens
- Towerhill Ranger Service
- Introduction of a second swimming session off site predominantly to meet the needs of the Communication Pathway learners
- Application submitted to participate in a national skills competition
- Vinted Enterprise

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TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

Achievements and Performance

Activate are delighted to have been graded 'Outstanding' by Ofsted following their inspection in June 2024. The Ofsted Report summarised that 'Leaders, managers, teachers and staff are ambitious for learners and have high expectations of them. Leaders ensure that learners receive an exceptional quality of education and personal development to enable them to make meaningful and purposeful progress, achieve their potential and successfully move on to their next steps.'

Activate are proud to continue being part of the Liverpool City Region Careers Hub, enabling effective joint working and networking across the Merseyside region.

The accredited qualification achievement was 100%.

Overall Activates retention was 100%.

92% of all learners accessed work experience or work skills placement either internally or externally.

100% of the leaver cohort completed an Open Award unit related to their personal destination.

Learner Feedback

100% of Activate learners said that they enjoy their course.

100% of Activate learners said they feel safe at Activate.

Annual Overview

Activate recruited 23 new learners for the year and retention was 100%.

Future Plans

The Company's business strategy for the new financial year will be developed by the Senior Team led by the CEO. Activate will continue to develop the further education offer and quality of provision in line with the new Ofsted framework which comes in to force November 2025. Community engagement projects such as the coffee shop and vinted enterprise are to continue to enable our learners to host local community groups.

Still a priority for us is to build on the skills of our existing trustees and utilise the skills of the new trustees – the college is still hoping to recruit an SEN education specialist, another Finance specialist and possibly a business development specialist.

Further development opportunities will involve the development of 2 new programmes of learning in the newly erected modular building - which will also house a fully assistive technology integrated living skills flat. The building is due to be completed no later than April 2026.

Structure, Governance and Management

Activate is managed by a board that sets strategic direction which is reviewed on a termly basis by a team consisting of Trustees, the CEO and Company Secretary. The Senior Management Team implements these strategies whilst maintaining control of the day-to-day business and responding positively to market conditions and funding availability. In line with our review of changes required to improve performance, the strategic goals and objectives are now linked to the organisation's quality improvement plan and the business risk register.

The Trustees wish to thank all the staff, and particularly our management team, for all their hard work and commitment during the year.

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TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

The CEO remuneration is agreed by the Board of trustees whilst pay for the other key management personnel is agreed by the trustees' following recommendations from the CEO. Regular benchmarking ensures that pay is comparable to similar roles in similar organisations.

Governing Document

Activate is governed by its Memorandum and Articles which are reviewed on a regular basis to ensure compliance whilst also allowing any potential amendments that may need to be made to reflect the objectives of Activate.

Company Status

The company is limited by guarantee, and all members have agreed to contribute a sum not exceeding £1 in the event of a winding-up.

Recruitment and Appointment of Trustees

Applicants for the role of trustee are reviewed by the board, and selection for interview is made. One trustee interviews the proposed trustee along with the CEO. Recommendations are then made to the Board. Proposed new trustees are invited to the next trustee meeting, and a decision is made by the current trustees.

Induction and Training of Trustees

Induction takes place through planned sessions / meetings initially with the Chair of the board of trustees who will outline the procedures and processes of the board along with specific roles and responsibilities of trustees. The CEO will conduct the general induction regarding an introduction to the activities and programmes delivered by Activate. All new trustees are provided with an induction pack.

Fundraising standards information

Activities occasionally carry out events such as Christmas Fairs which raise funds for charity. The trustees have considered the requirements of the Charities (Protection and Social Investment) Act 2016 regarding disclosures concerning fundraising and fundraising standards and consider that no further disclosures are required in relation to our fundraising activities due to the level and type of fundraising undertaken by the charity.

Financial Review

The level of income for education in the financial year ending 31 July 2025 has remained stable. It is anticipated that this will continue for the next financial year as learner numbers remain consistent. Any increase is because there is an increase in more complex needs for learners who require more support while at college.

Social Care income for 2024/25 was approximately 20% of total income. The expectation is that this income will increase during 2025/26 as we increase our client numbers.

Reserves Policy

At 31 July 2025 the charity had reserves of £1,691,625 (2024: £1,561,237) of which £152,571 (2024: £164,181) was restricted, £229,000 (2024: £229,000) was designated in relation to various projects as detailed below and £1,310,054 (2024: £1,168,056) was unrestricted. Unrestricted reserves include £273,339 (2024: £235,664) held as fixed assets.

It is the policy of Activate that unrestricted reserves should be maintained at a level equivalent to six months expenditure on service delivery and fixed office overheads. It is Activate's intention to ensure reserves are built up each year to enable the organisation to get to this position. At £1,310,054 Activate is currently holding around 6 months of reserves.

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TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

Designated Reserves

The amount held in designated reserves is for the following expenditure:

- Additional works required to repair and renovate the roof
- Replacement of the existing Portacabin

Risk Management

Risk management is a standard agenda item at termly board meetings. Activate trustees consider risk management an integral part of governance and to ensure the organisation's survival in a time of change and development it is imperative that an accurate risk register is in place.

Key Risks

- Government SEN Funding
 - Plan to mitigate this risk by continuing to provide a quality service and by being visible in the local community, continuing to be judged favourably by Ofsted
- Local Authority Funding
 - This can be mitigated by ensuring we are transparent with costs, keep profit making to a minimum (as a Charity) by providing good value for money
- Building maintenance and longevity of rental leases
 - We are liaising with council directly in good time over rental lease, keeping on top of maintenance and looking for more efficient ways to run the building (e.g. solar panels, regular drain flushes)

ACTIVATE COMMUNITY AND EDUCATION SERVICES

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2025

Trustees' responsibilities statement

The trustees (who are also directors of Activate Community and Education Services for the purposes of company law) are responsible for preparing the Trustees' Annual 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, which give a true and fair view of the situation of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP 2019 (FRS 102);
- 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 financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

A resolution to re-appoint MHA as auditors for the ensuing year will be proposed at the Annual General Meeting.

Small company rules

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act.

This report has been approved by the Board of Trustees and is signed on its behalf.

David Barlow

Mr D Barlow

Trustee

March 25, 2026

ACTIVATE COMMUNITY AND EDUCATION SERVICES
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025

Opinion

We have audited the financial statements of Activate Community and Education Services (the 'charitable company') for the year ended 31 July 2025 which comprise the statement of financial activities, the balance sheet, the cash flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 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 Auditor's 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 UK, including the FRC'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.

**ACTIVATE COMMUNITY AND EDUCATION SERVICES
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

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 directors' report.

Matters on which we are required to report by exception

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

- adequate accounting records have not been kept by the charitable company, 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 directors' 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 directors' report and from the requirement to prepare a strategic report.

**ACTIVATE COMMUNITY AND EDUCATION SERVICES
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INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

Respective responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, 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.

Auditor's 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 auditor's 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations;
- Enquires with management about any known or suspected instances of fraud;
- Review of minutes of board meetings;
- Auditing the risk of fraud in revenue, including through the testing of income cut off at the period end and through income transaction and proof in total testing, to provide comfort that revenue is completely stated in the financial statements; and
- Examination of journal entries and other adjustments to test for appropriateness and identify any instances of management override of controls

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.

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COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

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. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with the 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 auditor's 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Nicola Mason MA(Cantab) FCA DChA (Senior Statutory Auditor)
For and on behalf of
MHA
Chartered Accountants and Statutory Auditor

Richard House
9 Winckley Square
Preston
PR1 3HP
March 25, 2026
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MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542).

ACTIVATE COMMUNITY AND EDUCATION SERVICES**COMPANY LIMITED BY GUARANTEE****STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 JULY 2025**

	Notes	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from:						
Charitable activities	3	2,605,506	-	51,125	2,656,631	2,228,830
Investment income	4	18,853	-	-	18,853	19,540
Total income		2,624,359	-	51,125	2,675,484	2,248,370
Expenditure on:						
Charitable activities	5	2,482,361	-	62,735	2,545,096	2,354,936
Total expenditure		2,482,361	-	62,735	2,545,096	2,354,936
Net income/(expenditure)		141,998	-	(11,610)	130,388	(106,566)
Transfer between funds		-	-	-	-	-
Net movement in funds		141,998	-	(11,610)	130,388	(106,566)
Reconciliation of funds						
Fund balances at 1 August 2024		1,168,056	229,000	164,181	1,561,237	1,667,803
Fund balances at 31 July 2025		1,310,054	229,000	152,571	1,691,625	1,561,237

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ACTIVATE COMMUNITY AND EDUCATION SERVICES
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
AS AT 31 JULY 2025

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	10		425,910		399,845
Current assets					
Debtors	11	431,113		253,313	
Cash at bank and in hand		<u>1,177,910</u>		<u>1,273,281</u>	
		1,609,023		1,526,594	
Liabilities					
Creditors: amounts falling due within one year	12	<u>(343,308)</u>		<u>(365,202)</u>	
Net current assets			<u>1,265,715</u>		<u>1,161,392</u>
Total assets less current liabilities being net assets			<u>1,691,625</u>		<u>1,561,237</u>
The funds of the charity					
Restricted funds	16		152,571		164,181
Unrestricted funds – designated					
General fund	17	229,000		229,000	
Unrestricted funds – general					
General unrestricted funds		<u>1,310,054</u>		<u>1,168,056</u>	
Total unrestricted funds			<u>1,539,054</u>		<u>1,397,056</u>
Total charity funds	18		<u>1,691,625</u>		<u>1,561,237</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

March 25, 2026

These accounts were approved and authorised for issue by the trustees on and are signed on their behalf by:

David Barlow

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Mr D Barlow
Trustee

Company Registration No. 05493554

ACTIVATE COMMUNITY AND EDUCATION SERVICES
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2025

	2025 £	2024 £
Cashflows from operating activities		
Net movement in funds	130,387	(106,566)
Depreciation	33,435	37,886
(Profit)/Loss on disposal of fixed assets	15,864	-
Decrease/(increase) in debtors	(177,800)	18,381
(Decrease)/increase in creditors	(21,894)	91,640
Net cash provided by operating activities	(20,008)	41,341
Cashflows from investing activities:		
Purchase of tangible fixed assets	(75,363)	(3,994)
Net cash used in investing activities	(75,363)	(3,994)
Increase/(Decrease) in cash and cash equivalents in the year	(95,371)	37,347
Cash and cash equivalents at 1 August	1,273,281	1,235,934
Cash and cash equivalents at 31 July	1,177,910	1,273,281
Analysis of cash and cash equivalents		
Cash in hand	587	942
Cash at bank	1,177,323	1,272,339
	1,177,910	1,273,281

ACTIVATE COMMUNITY AND EDUCATION SERVICES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Charity information

Activate Community and Education Services is a private company limited by guarantee incorporated in England and Wales. The registered office is The Bracknell Centre, Bracknell Avenue, Southdene, Kirkby L32 9PW.

1.1 Accounting Convention

The accounts have been prepared in accordance with the charity's Memorandum & Articles, 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The charity's income from the Department for Education has remained broadly consistent with the previous year. Learner numbers have increased to 69 for 2025/26, and this figure is expected to remain stable in future years. Fees charged to Local Authorities (LAs) have been significantly increased in 2025/26 to bring them more in line with inflation. Activate continues to deliver an excellent and high-quality service while remaining affordable for LAs; however, this position will need to be reviewed closely on an annual basis.

JJ's Social Care has continued to expand during the year, accompanied by an increase in fees. As a result, income from this area has risen by approximately £160,000.

Due to both a strategic plan for recruitment and the outstanding Ofsted grade, the college is now full for 2026/27 intake, and we have had to introduce a waiting list. The college also has applications for 2027/28, and we are looking at ways to expand to meet the surge in applications.

The trustees have reviewed the charity's cash flow forecasts and expected income levels, taking into account any potential uncertainties. Based on this review, the trustees consider that the charity has adequate resources to continue its operations for the foreseeable future and, at a minimum, for a period of at least twelve months from the date of approval of these financial statements. The trustees have therefore adopted the going concern basis in preparing the financial statements.

ACTIVATE COMMUNITY AND EDUCATION SERVICES

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies (continued)

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Grants and contracts, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period. Fixed assets donated to the charity are included as donation income at market value at the time of receipt. Assistance in the form of voluntary help is not quantifiable, and accordingly not dealt with in the accounts.

1.5 Expenditure

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Items of less than £500 are not capitalised. 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:

Leasehold improvements	over the remaining period of the lease
Fixtures, fittings and equipment	25% p.a. on a straight line basis
Computer equipment	33% p.a. on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

ACTIVATE COMMUNITY AND EDUCATION SERVICES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies (continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 “Basic Financial Instruments” and Section 12 “Other Financial Instruments Issues” of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity’s balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

ACTIVATE COMMUNITY AND EDUCATION SERVICES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies continued

1.10 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a financial cost in net income/(expenditure) in the period it arises.

1.11 Employee benefits

The cost of any unused holiday entitlements is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The contributions are charged as an expense as they fall due.

1.13 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from qualifying income and from receipts under Gift Aid.

The charity is not able to recover Valued Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

1.14 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria is satisfied is recognised as a liability.

ACTIVATE COMMUNITY AND EDUCATION SERVICES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

2 Critical accounting estimates and judgements

In the application of the charity’s accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision both current and future periods.

3 Charitable activities

	2025 £	2024 £
Educational programmes	2,117,696	1,854,201
Adult Social Care programmes	<u>538,935</u>	<u>374,629</u>
Total	2,656,631	2,228,830
<i>Analysis by fund</i>		
Unrestricted funds- general	2,605,506	2,177,850
Unrestricted income- designated	-	-
Restricted funds	<u>51,125</u>	<u>50,980</u>
	<u>2,656,631</u>	<u>2,228,830</u>

4 Investment income

	2025 £	2024 £
Interest income	18,853	19,540
	<u>18,853</u>	<u>19,540</u>

ACTIVATE COMMUNITY AND EDUCATION SERVICES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

5 Charitable activities

Current year	Educational Programmes £	Adult Social Care Programmes £	2025 £
Staff costs	1,722,747	-	1,722,747
Depreciation and impairment	8,524	-	8,524
Premises costs	86,676	-	86,676
Office costs	9,931	54,962	64,893
Project expenses and course fees	110,265	-	110,265
Other costs	19,790	-	19,790
	<u>1,957,933</u>	<u>54,962</u>	<u>2,012,895</u>
Share of support costs (see note 7)	407,442	103,691	511,133
Share of governance costs (see note 7)	<u>16,794</u>	<u>4,274</u>	<u>21,068</u>
	<u>2,382,170</u>	<u>162,926</u>	<u>2,545,096</u>
Analysis by fund			
Unrestricted funds – general	2,319,435	162,926	2,482,361
Unrestricted funds – designated	-	-	-
Restricted funds	<u>62,735</u>	<u>-</u>	<u>62,735</u>
	<u>2,382,170</u>	<u>162,926</u>	<u>2,545,096</u>
Prior year	Educational Programmes £	Adult Social Care Programmes £	2024 £
Staff costs	1,464,265	-	1,464,265
Depreciation and impairment	24,748	-	24,748
Premises costs	153,529	-	153,529
Office costs	7,841	49,547	57,388
Project expenses and course fees	94,926	-	94,926
Other costs	18,709	-	18,709
	<u>1,764,018</u>	<u>49,547</u>	<u>1,813,565</u>
Share of support costs (see note 7)	436,254	88,142	524,396
Share of governance costs (see note 7)	<u>14,122</u>	<u>2,853</u>	<u>16,975</u>
	<u>2,214,394</u>	<u>140,542</u>	<u>2,354,936</u>
Analysis by fund			
Unrestricted funds – general	2,189,646	140,542	2,330,188
Unrestricted funds – designated	-	-	-
Restricted funds	<u>24,748</u>	<u>-</u>	<u>24,748</u>
	<u>2,214,394</u>	<u>140,542</u>	<u>2,354,936</u>

ACTIVATE COMMUNITY AND EDUCATION SERVICES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

6 Support costs

	2025 £	2024 £
<i>Support costs</i>		
Staff costs	291,380	329,900
Depreciation	24,911	13,138
Premises costs	29,023	51,176
Office costs	74,300	76,209
Other costs	91,519	53,973
	<hr/>	<hr/>
Total support costs	511,133	524,396
	<hr/>	<hr/>
<i>Governance costs</i>		
Audit fees	9,600	9,240
Accountancy	8,043	6,906
Legal and professional	3,425	829
	<hr/>	<hr/>
Total governance costs	21,068	16,975
	<hr/>	<hr/>
Total support and governance costs	532,201	541,371
	<hr/>	<hr/>
<i>Analysed between:</i>		
Educational programmes	424,237	450,376
Adult Social Care programmes	107,964	90,995
	<hr/>	<hr/>
Charitable activities	532,201	541,371
	<hr/>	<hr/>

The support and governance costs have been allocated between Educational programmes and Adult Social Care programmes on the basis of their respective income levels.

ACTIVATE COMMUNITY AND EDUCATION SERVICES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

7 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

	2025 £	2024 £
Fees payable to charity's auditors		
Audit of the annual accounts	9,600	9,240
	<hr/>	<hr/>
Non-audit services		
All other non-audit services	8,043	6,906
	<hr/>	<hr/>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. No reimbursements for expenses were made during this year or the prior year.

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 £	2024 £
Direct charitable	105	90
	<hr/>	<hr/>
Employment costs		
Wages and salaries	1,736,473	1,617,241
Social security costs	141,016	108,652
Other pension costs	112,360	68,273
	<hr/>	<hr/>
	1,989,849	1,794,166
	<hr/>	<hr/>

There were no employees whose annual remuneration was £60,000 or more in either year.

ACTIVATE COMMUNITY AND EDUCATION SERVICES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

9 Employees (continued)

The remuneration of key management personnel is as follows:

	2025 £	2024 £
Aggregate remuneration	298,492	268,628

10 Tangible fixed assets

	Leasehold improvements	Fixtures, fittings & equipment	Computer equipment	Total
	£	£	£	£
Cost				
At 1 August 2024	519,206	156,177	42,016	717,399
Additions	58,230	17,133	-	75,363
Disposals	(27,500)	(94,652)	(33,111)	(155,263)
At 31 July 2025	549,936	78,658	8,905	637,499
Depreciation and impairment				
At 1 August 2024	129,688	147,202	40,664	317,554
Depreciation charged in the year	24,245	7,839	1,352	33,436
Disposals	(11,638)	(94,652)	(33,111)	(139,401)
At 31 July 2025	142,295	60,389	8,905	211,589
Carrying amount				
At 31 July 2025	407,641	18,269	-	425,910
At 31 July 2024	389,518	8,975	1,352	399,845

ACTIVATE COMMUNITY AND EDUCATION SERVICES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

11 Debtors

	2025 £	2024 £
Trade debtors	387,953	228,445
Prepayments and accrued income	43,160	24,868
	<u>431,113</u>	<u>253,313</u>

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Taxation and social security	29,418	20,188
Deferred income	112,748	90,456
Trade creditors	49,191	87,016
Other creditors	16,381	17,197
Accruals	135,570	150,345
	<u>343,308</u>	<u>365,202</u>

13 Deferred income included in the financial statements

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Total deferred income at 1 August	90,456	54,481
Amounts released to the statement of financial activities	(90,456)	(54,481)
Amounts deferred in the year	<u>112,748</u>	<u>90,456</u>
Total deferred income at 31 July	<u>112,748</u>	<u>90,456</u>

Income has been deferred where charitable activities funding has been received in relation to the following financial period.

14 Agency arrangements

The School distributes 16-19 bursary funds to students as an agent for the ESFA. During the year the School received £9,387 (2024: £16,970) and disbursed £3,690 (2024: £16,970) from the fund. An amount of £9,387 (2024: £11,508) is included in deferred income relating to undistributed funds that is repayable to the ESFA if requested.

ACTIVATE COMMUNITY AND EDUCATION SERVICES**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 JULY 2025****15 Pensions**

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £112,360 (2024: £68,273). The whole of this expense is allocated to unrestricted funds.

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Current year	Movement in funds				
	Balance at	Income	Expenditure	Transfers	Balance at
	1 August 2024 £	£	£	£	31 July 2025 £
Social Investment Business	107,309	-	(6,788)	-	100,521
Veolia	16,920	-	(16,920)	-	-
DfE School Capital Funding	37,448	51,125	(37,448)	-	51,125
LCR Cares – COVID 19	625	-	-	-	625
Community Support Fund					
IT Ford Britain Trust	123	-	(123)	-	-
Radcliffe Trust	556	-	(556)	-	-
ESFA Mental Health Grant	1,200	-	(900)	-	300
	<u>164,181</u>	<u>51,125</u>	<u>(62,735)</u>	<u>-</u>	<u>152,571</u>
Prior year	Movement in funds				
	Balance at	Income	Expenditure	Transfers	Balance at
	1 August 2023 £	£	£	£	31 July 2024 £
Social Investment Business	114,097	-	(6,788)	-	107,309
Veolia	17,978	-	(1,058)	-	16,920
DfE School Capital Funding	-	49,580	(12,132)	-	37,448
LCR Cares - COVID 19	3,125	-	(2,500)	-	625
Community Support Fund	-	-	-	-	-
Skelton Foundation	2	-	(2)	-	-
IT Ford Britain Trust	858	-	(735)	-	123
Radcliffe Trust	1,889	-	(1,333)	-	556
Jazz Foundation	-	200	(200)	-	-
ESFA Mental Health Grant	-	1,200	-	-	1200
	<u>137,949</u>	<u>50,980</u>	<u>(24,748)</u>	<u>-</u>	<u>164,181</u>

ACTIVATE COMMUNITY AND EDUCATION SERVICES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

17 Restricted funds (continued)

Restricted funds descriptions

- Social Investment Business – funding received for capital restoration works to the building.
- Veolia – grant towards portacabin renovation for the Community Growing Project.
- DfE Capital Funding – funding received from the Department for Education for capital and maintenance projects.
- LCR cares - £10,000 grant received in relation to COVID-19. The Grant is to be used on the Community Farm Shop and Arts and Craft Centre and used to support a work placed venue for people with disabilities to build an arts and crafts activity centre.
- Skelton Foundation - this relates to a grant of £1,500 for the New Sensory Room for Futures Student Confirmation.
- IT Ford Britain Trust – this was a grant of £2,940 received to purchase IT equipment.
- Covid/mental health grant – this was a grant received to cover covid related expenditure and mental health training.
- Radcliffe Trust – this was a grant of £4,000 received for the purchase of the soundbeam system.

ACTIVATE COMMUNITY AND EDUCATION SERVICES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

17 Designated funds

The funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

Current year	Balance at 1 August 2024 £	Movement in funds			Balance at 31 July 2025 £
		Income £	Expenditure £	Transfers £	
Roof repairs	109,000	-	-	-	109,000
Solar panels	-	-	-	-	-
Portacabin	120,000	-	-	-	120,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	229,000	-	-	-	229,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Prior year	Balance at 1 August 2023 £	Movement in funds			Balance at 31 July 2024 £
		Income £	Expenditure £	Transfers £	
Roof repairs	109,000	-	-	-	109,000
Life skills room	-	-	-	-	-
Solar panels	-	-	-	-	-
Portacabin	-	-	-	120,000	120,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	109,000	-	-	120,000	229,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Designated funds descriptions

Funds of £109,000 was set aside in prior years for roof repairs. To date, none of this fund has been spent.

Funds of £120,000 was transferred to begin the replacement of a portacabin. To date, none of this fund has been spent.

ACTIVATE COMMUNITY AND EDUCATION SERVICES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

18 Analysis of net assets between funds

	Unrestricted £	Designated £	Restricted £	Total £
Fund balances at 31 July 2025 are represented by:				
Tangible assets	273,339	-	152,571	425,910
Current assets/(liabilities)	1,036,715	229,000	-	1,265,715
	1310,054	229,000	152,571	1,691,625
	Unrestricted £	Designated £	Restricted £	Total £
Fund balances at 31 July 2024 are represented by:				
Tangible assets	235,664	-	164,181	399,845
Current assets/(liabilities)	932,392	229,000	-	1,161,392
	1,168,056	229,000	164,181	1,561,237
	Unrestricted £	Designated £	Restricted £	Total £

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	14,216	14,216
Between two and five years	18,216	32,432
	32,432	46,648

The charity leases premises in Kirkby at a peppercorn rent but is responsible for keeping the property in a good and substantial repair and condition. The lease terms, as amended in June 2014, also include the requirement for the charity to meet specified outcomes for the delivery of services.

20 Related party transactions

There were no related party transactions apart from any disclosed in Notes 8 and 9 relating to the trustees.

ACTIVATE COMMUNITY AND EDUCATION SERVICES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

21 Capital Commitments

Amounts contracted for but not provided in the financial statements:

	2025 £	2024 £
Acquisition of tangible non-current assets	<u>116,153</u>	<u>5,822</u>
	<u>116,153</u>	<u>5,822</u>