REGISTERED COMPANY NUMBER: 00998121 (England and Wales)
REGISTERED CHARITY NUMBER: 1092902

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2016 FOR

ATG TRAINING

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ATG TRAINING

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2016. The trustees have adopted the provisions of 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 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The charitable company is controlled by its governing document, a deed of trust, and constitutes a limited company by guarantee, as defined by the Companies Act 2006.

Good Governance practice is followed with guidance from the Charity Commission.

The trustees have broad skills and experience which contribute to the strategic direction of the charitable company and seek to act prudently in all their activities.

They review their performance regularly and hold monthly, quarterly and annual meetings of the Board, committees and senior management.

Management

The trustees met bi monthly to receive the Financial and Contractual, Business Development, Quality Improvement reports and to consider the management accounts, as well as any reports from the audit, investment or remuneration committees. In addition a trustees' away day was held with strategy and targets for the charitable company reviewed.

In accordance with the Memorandum and Articles of Association, one third (or the number nearest one third) of the trustees must retire annually, those longest in office retiring first and the choice between any of equal service being made by drawing lots. All retiring trustees are eligible for re-election unless otherwise disqualified to serve as a Trustee.

Investment committee

The trustees have established an Investment Committee consisting of three trustees to monitor the investments of the charitable company and to make recommendations concerning the allocations of the investment funds and they met every four months. A conservative investment policy has been adopted to reduce financial risk exposure, by holding cash deposits spread across three major high street banks.

Audit committee

The trustees have established an Audit Committee, comprising of three trustees, to review the risks facing the charitable company and monitor control systems, and to make appropriate recommendations to the board of trustees and they met every four months.

Remuneration committee

The trustees have also established a Remuneration Committee, comprising of three trustees, to consider the Chief Executive's performance targets and to make recommendations to the trustees concerning appropriate remuneration and they met twice a year. The Chief Executive is not permitted to participate in this decision.

Day to day management

During the year the day to day management of the charitable company was conducted by Jonathan Adams.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00998121 (England and Wales)

Registered Charity number

1092902

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office
Future Centre
Smeaton Close
Aylesbury
Buckinghamshire
HP19 8SZ

Trustees

P D Burnham	- resigned 1/6/2016
N M Flowers	- resigned 1/6/2016
S R Penwright	- resigned 18/9/2015
J P Silcock	- resigned 1/6/2016
H E Simpson	- resigned 1/6/2016
M Wicks	- resigned 1/6/2016
S Ball	- appointed 1/6/2016
S A S Dicketts CBE	- appointed 1/6/2016
P T B Hepworth Lloyd	- appointed 1/6/2016

Auditors
Richardsons
Chartered Accountants
Statutory Auditors
30 Upper High Street
Thame
Oxfordshire
OX9 3EZ

Day to day management
Jonathan Adams

PRINCIPAL ACTIVITY AND BUSINESS REVIEW

ATG continued to invest in training and development which allowed the Charity to offer a wide range of skills enabling learners to obtain employment and meet employers' needs. In June 2016 ATG Training became part of Activate Learning group which is a large and innovative education, training and employability organisation. This decision has been taken with a view to providing ATG Training with a secure future and enabling us to enhance the service we offer to our employers and learners. ATG Training has a long-standing reputation for high quality training in engineering and business services in the Thames Valley and a unique position of expertise in the cycles training market. Activate Learning is known for its innovative approaches in secondary, further and higher education and has the capacity to help ATG Training grow in its areas of expertise

PUBLIC BENEFIT

Develop learners and enable them to maximise their potential through the design and delivery of training and assessment. This benefits young people aged 16-24 and adults in varied work based and educational qualifications and short courses to meet business needs of both public and private sectors.

CHARITABLE STATUS, MEMBERS AND LIMITED LIABILITY

The charitable company continues to be registered as a charity (number 1092902) with the Charity Commission and is recognised as such by H M Revenue and Customs and is a company limited by guarantee.

PAYMENT POLICY

The average payment period for creditors was 27 days (2015: 23 days)

RESERVES POLICY

The trustees continue their prudent approach to the maintenance of reserves. The charitable company draws its primary income from its government contracts to deliver training programmes and these contracts can be subject to significant change and at relatively short notice. The trustees seek to maintain a level of reserves that are sufficient to provide a fund from which to resource any necessary changes in order to respond to such a change in government policy on training. They have set this as approximately sufficient funds for an orderly close plus redundancy costs, at present the free reserves amount to £594,421.

Designated funds

As a charitable company which is not permitted to disburse surplus funds to shareholders, the charitable company has identified a designated fund in which reserves are allocated for a specific purpose.During the year the balance of £41 was transferred to unrestricted general funds.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of ATG Training for the purposes of company law) are responsible for preparing the Report of the Trustees 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 state of affairs 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 for 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 auditors are 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 auditors are aware of that information.

AUDITORS

The auditors, Richardsons, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on .....30.1.17..... and signed on its behalf by:

.....
S Ball - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ATG TRAINING

We have audited the financial statements of ATG Training for the year ended 31 July 2016 on pages six to eighteen. 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).

This report is made solely to the charitable company's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors
As explained more fully in the Statement of Trustees Responsibilities set out on page three, 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.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law andInternational Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements
An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements
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 2016 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Richardsons

Richardsons
Chartered Accountants
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
30 Upper High Street
Thame
Oxfordshire
OX9 3EZ

Date: 30.01.2017

ATG TRAINING

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2016

	Notes	Unrestricted funds £	Restricted fund £	2016 Total funds £	2015 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	4				
Skills Funding Agency contracts		2,284,482	-	2,284,482	2,055,333
Other trading activities	2	800,121	-	800,121	721,926
Investment income	3	(1)	-	(1)	297
Other income		8,018	-	8,018	4,550
Total		3,092,620	-	3,092,620	2,782,106
EXPENDITURE ON					
Raising funds	5	588,786	-	588,786	762,255
Charitable activities	6				
Skills Funding Agency contracts		2,918,898	-	2,918,898	2,918,397
Total		3,507,684	-	3,507,684	3,680,652
NET INCOME/(EXPENDITURE)		(415,064)	-	(415,064)	(898,546)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,009,485	-	1,009,485	1,908,031
TOTAL FUNDS CARRIED FORWARD		594,421	-	594,421	1,009,485

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

ATG TRAINING

BALANCE SHEET
AT 31 JULY 2016

	Notes	Unrestricted funds £	Restricted fund £	2016 Total funds £	2015 Total funds £
FIXED ASSETS					
Tangible assets	11	492,191	-	492,191	588,374
CURRENT ASSETS					
Debtors	12	349,721	-	349,721	444,895
Cash at bank and in hand		47,351	-	47,351	300,392
		397,072	-	397,072	745,287
CREDITORS					
Amounts falling due within one year	13	(294,842)	-	(294,842)	(324,176)
NET CURRENT ASSETS		102,230	-	102,230	421,111
TOTAL ASSETS LESS CURRENT LIABILITIES		594,421	-	594,421	1,009,485
NET ASSETS		594,421	-	594,421	1,009,485
FUNDS	15				
Unrestricted funds:					
General fund				594,421	978,809
Designated funds				-	30,676
				594,421	1,009,485
TOTAL FUNDS				594,421	1,009,485

The notes form part of these financial statements

continued...

BALANCE SHEET - CONTINUED
AT 31 JULY 2016

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2016.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on ....30-1-17..... and were signed on its behalf by:

.....
S Ball -Trustee

The notes form part of these financial statements

ATG TRAINING

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2016

	Notes	2016 £	2015 £
Cash flows from operating activities:			
Cash generated from operations	1	(249,449)	(326,872)
Net cash provided by (used in) operating activities		(249,449)	(326,872)
Cash flows from investing activities:			
Purchase of tangible fixed assets		(3,592)	(38,522)
Sale of tangible fixed assets		-	600
Net cash provided by (used in) investing activities		(3,592)	(37,922)
Change in cash and cash equivalents in the reporting period		(253,041)	(364,794)
Cash and cash equivalents at the beginning of the reporting period		300,392	665,186
Cash and cash equivalents at the end of the reporting period		47,351	300,392

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2016 £	2015 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(415,064)	(898,546)
Adjustments for:		
Depreciation charges	99,775	106,838
Profit on disposal of fixed assets	-	(600)
Decrease in stocks	-	8,193
Decrease in debtors	95,174	526,023
Decrease in creditors	(29,334)	(68,780)
Net cash provided by (used in) operating activities	(249,449)	(326,872)

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Depreciation
Depreciation has been calculated to write off the cost of tangible fixed assets less estimated residual value over their expected useful lives using the following rates:

Mobile premises	-	10% per annum straight line
Workshop machinery	-	15% per annum straight line
Office and canteen equipment	-	20% per annum straight line
Motor vehicles	-	25% per annum straight line
Property improvements	-	straight line over the remaining period of the lease

Items of equipment are only capitalised where the purchase price exceeds £1,000.

Tax status
The charitable company is exempt from corporation tax on its charitable activities.

Fund accounting
Funds held by the charitable company are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Restricted funds - these are funds which can only be used for particular purposes within the objects of the charitable company. Restrictions will arise when specified by the donor or when funds are raised for particular restricted purposes.

The nature and purpose of each of the funds is explained further in the notes to the financial statements.

1. ACCOUNTING POLICIES - continued

Leasing commitments
Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension contributions
The charitable company operates a Group Personal Pension Plan for all employees and directors. the assets of the scheme are held separately from those of the company. The pension cost charge represents contributions paid to the Group Personal Pension Plan in the year. Until 30 June 2006 the charitable company operated a defined contribution pension scheme for employees and directors. At that date the scheme was closed and all assets were transferred to Group Personal Pension Plans for each member.

Reconciliation with previous Generally Accepted Accounting Practice
In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were required.

Preparation of the accounts on a going concern basis
The charitable company reported a cash outflow of £253,041 for the year (2015: £364,794). The trustees have considered the forecasts for the next 12 months and the availability of working capital and consider the charitable company a going concern.

2. OTHER TRADING ACTIVITIES

	2016 £	2015 £
Commercial activities	800,121	721,926

3. INVESTMENT INCOME

	2016 £	2015 £
Investment income	(1)	297

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£
Engineering	588,121	588,121	395,732
Business training	252,953	252,953	195,604
Marketing & business development	800	800	-
Subcontractors	806,344	806,344	859,730
Cycles	636,263	636,263	604,266
	2,284,481	2,284,481	2,055,332

Incoming resources from charitable activities represents income relating to the funding of trainees under government contracts and other amounts derived from the provision of services during the year, excluding value added tax. Receipts in advance in respect of periods extending beyond the year end are included on an appropriate time apportionment basis. When income is performance related it is only brought into the financial statements once performance has been certified. None of the charitable company's turnover was derived from supplying geographical markets outside the United Kingdom.

5. RAISING FUNDS

Raising donations and legacies

	2016	2015
	£	£
Commercial courses	588,786	762,255

6. RESOURCES EXPENDED

	Unrestricted Funds				
	Staff & similar costs	Other costs	Support costs	Total 2016	Total 2015
	£	£	£	£	£
Engineering	358,472	35,043	203,050	596,565	562,176
Business training	121,488	51,331	87,333	260,152	303,358
Marketing & business development	190,820	66,422	276	257,518	341,161
Cycle maintenance	351,056	97,990	219,672	668,718	753,792
IT services	66	-	-	66	-
Subcontractors	-	733,153	278,392	1,011,545	911,923
	1,021,902	983,939	788,723	2,794,565	2,872,410
Governance costs	24,188	93,930	-	49,118	45,987
Commercial courses	274,033	113,725	276,244	664,002	762,255
	1,320,123	1,122,594	1,064,967	3,507,685	3,680,652

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2016	2015
	£	£
Depreciation - owned assets	99,775	106,838
Surplus on disposal of fixed asset	-	(600)
Auditor's remuneration - audit work	8,200	7,200
Pension costs	54,345	55,560
Leasing and hire purchase costs	239,687	240,707

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2016 nor for the year ended 31 July 2015.

Trustees' expenses

One trustees (2015: Nil) was paid expenses of £726 relating to travel and subsistence during the year.

9. STAFF COSTS

Staff costs including Directors' remuneration but excluding amounts paid to trainees and apprentices during their period of training amounted to:

	2016	2015
	£	£
Wages and salaries	1,357,334	1,508,126
Social security costs	133,115	145,590
Pension contributions	54,345	55,560
Health and life insurance	10,752	13,762
Redundancy costs	-	40,971
	1,555,546	1,764,009

The average number of employees during the year, excluding trainees and apprentices during their period of training, was forty-three (2015: forty-eight). There were twenty employees with benefits accruing under the company's Group Personal Pension Plan (2015: twenty-one).

Employees emoluments over £60,000 during the year were as follows:

£60,000 - £69,999	-
£70,000 - £79,999	-
£80,000 - £89,999	-
£90,000 - £99,999	-
£100,000 - 109,999	-
£110,000 - 119,999	1

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Skills Funding Agency contracts	2,055,333	-	2,055,333
Other trading activities	721,926	-	721,926
Investment income	297	-	297
Other income	4,550	-	4,550
Total	2,782,106	-	2,782,106
EXPENDITURE ON			
Raising funds	762,255	-	762,255
Charitable activities			
Skills Funding Agency contracts	2,918,397	-	2,918,397
Total	3,680,652	-	3,680,652
NET INCOME/(EXPENDITURE)	(898,546)	-	(898,546)

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - *continued*

	Unrestricted funds £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	1,908,031	-	1,908,031
TOTAL FUNDS CARRIED FORWARD	1,009,485	-	1,009,485

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Office equipment £	Totals £
COST				
At 1 August 2015	929,355	782,525	464,365	2,176,245
Additions	23	3,569	-	3,592
At 31 July 2016	929,378	786,094	464,365	2,179,837
DEPRECIATION				
At 1 August 2015	432,150	719,448	436,273	1,587,871
Charge for year	69,322	18,624	11,829	99,775
At 31 July 2016	501,472	738,072	448,102	1,687,646
NET BOOK VALUE				
At 31 July 2016	427,906	48,022	16,263	492,191
At 31 July 2015	497,205	63,077	28,092	588,374

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade debtors	60,662	97,876
Other debtors	21,944	23,324
Prepayments and accrued income	267,115	323,695
	349,721	444,895

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Trade creditors	175,135	113,883
Social security and other taxes	36,566	54,971
Other creditors	12,000	3,000
Accruals and deferred income	71,141	152,322
	294,842	324,176

14. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	Land and buildings		Other operating leases	
	2016	2015	2016	2015
	£	£	£	£
Expiring:				
Within one year	9,750	12,262	-	1,020
Between one and five years	195,000	227,425	19,545	-
	204,750	239,687	19,545	1,020

15. MOVEMENT IN FUNDS

	At 1/8/15	Net movement in funds	At 31/7/16
	£	£	£
Unrestricted funds			
General fund	1,009,485	(415,064)	594,421
TOTAL FUNDS	1,009,485	(415,064)	594,421

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	3,092,620	(3,507,684)	(415,064)
TOTAL FUNDS	3,092,620	(3,507,684)	(415,064)

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2016. However, during the year employees of ATG Training also began working for Activate Learning as part of the merger agreed in May 2016.

17. DESIGNATED FUNDS

	At 1 August 2015 £	Net movement in funds £	Transfers £	At 31 July 2016 £
Dave Granshaw Foundation	30,676	(30,635)	(41)	0
	30,676	(30,635)	(41)	0

Designated funds are held as above to achieve the aims of the charitable company. During the year expenditure has been incurred relating to the Foundation, which is reflected in the net movement above. The remaining £41 was then transferred to unrestricted funds.

18. ULTIMATE CONTROLLING PARTY

The charitable company was under the control of its trustees during the period.

19. FIRST YEAR ADOPTION

Transitional relief
On transition to FRS 102, the charity has taken advantage of the following transitional relief:

ATG TRAINING

RECONCILIATION OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 JULY 2015

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
INCOME AND ENDOWMENTS FROM				
Charitable activities		2,055,333	-	2,055,333
Other trading activities		721,926	-	721,926
Investment income		297	-	297
Other income		4,550	-	4,550
Total		2,782,106	-	2,782,106
EXPENDITURE ON				
Raising funds		762,255	-	762,255
Charitable activities		2,872,410	45,987	2,918,397
OBSOLETE Governance costs		45,987	(45,987)	-
Total		3,680,652	-	3,680,652
NET INCOME/(EXPENDITURE)		(898,546)	-	(898,546)

ATG TRAINING

RECONCILIATION OF FUNDS
AT 1 AUGUST 2014
(DATE OF TRANSITION TO FRS 102)

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		656,690	-	656,690
		656,690	-	656,690
CURRENT ASSETS				
Stocks		8,193	-	8,193
Debtors		299,032	-	299,032
Prepayments and accrued income		671,886	-	671,886
Cash at bank and in hand		665,186	-	665,186
		1,644,297	-	1,644,297
CREDITORS				
Amounts falling due within one year		(216,369)	-	(216,369)
NET CURRENT ASSETS		1,427,928	-	1,427,928
TOTAL ASSETS LESS CURRENT LIABILITIES		2,084,618	-	2,084,618
ACCRUALS AND DEFERRED INCOME		(176,587)	-	(176,587)
		1,908,031	-	1,908,031
FUNDS				
Unrestricted funds		1,908,031	-	1,908,031
TOTAL FUNDS		1,908,031	-	1,908,031

ATG TRAINING

RECONCILIATION OF FUNDS
AT 31 JULY 2015

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		588,374	-	588,374
CURRENT ASSETS				
Debtors		444,895	-	444,895
Cash at bank and in hand		300,392	-	300,392
		745,287	-	745,287
CREDITORS				
Amounts falling due within one year		(324,176)	-	(324,176)
NET CURRENT ASSETS		421,111	-	421,111
TOTAL ASSETS LESS CURRENT LIABILITIES		1,009,485	-	1,009,485
NET ASSETS		1,009,485	-	1,009,485
FUNDS				
Unrestricted funds		1,009,485	-	1,009,485
TOTAL FUNDS		1,009,485	-	1,009,485

ATG TRAINING

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2016

	2016 £	2015 £
INCOME AND ENDOWMENTS		
Other trading activities		
Commercial activities	800,121	721,926
Investment income		
Investment income	(1)	297
Charitable activities		
Charitable activities	2,284,482	2,055,333
Other income		
Gain on sale of tangible fixed assets	-	600
Other income	8,018	3,950
	8,018	4,550
Total incoming resources	3,092,620	2,782,106
EXPENDITURE		
Raising donations and legacies		
Commercial courses	588,786	762,255
Charitable activities		
Other costs	934,078	817,645
Support costs	913,550	998,616
Staff & similar costs	1,022,152	1,056,149
Governance costs	49,118	45,987
	2,918,898	2,918,397
Total resources expended	3,507,684	3,680,652
Net expenditure	(415,064)	(898,546)

This page does not form part of the statutory financial statements