

Charity Registration No. 1062448

Company Registration No. 3364551 (England and Wales)

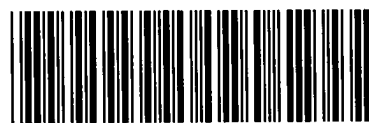
ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2019

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ACTIVE TRAINING AND EDUCATION

Charity Registration No. 1062448

Company Registration No. 3364551 (England and Wales)

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Heather Forrest - Chair
Mike Forrest FCA
Ben Harris
Stephen Kelly
Barry Walmsley

Secretary

Mike Forrest FCA

Charity number

1062448

Company number

3364551

Principal address

252, Corinium House
Barnwood Point
Corinium Avenue
Gloucester
GL4 3HX

Registered office

252, Corinium House
Barnwood Point
Corinium Avenue
Gloucester
GL4 3HX

Bankers

FOR THE YEAR ENDED 30 SEPTEMBER 2019
HSBC
1 Church Street
Malvern
Worcestershire
WR14 2AB

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

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ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2019

The trustees present their annual directors' report and financial statements for the year ended 30 September 2019, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting for Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Public benefit

The trustees have considered the guidance provided by the Charity Commission, and are satisfied that the activities of the Company satisfy the requirements for them to be considered in the public benefit.

Structure, governance and management

Active Training and Education (ATE) is a charitable company limited by guarantee, incorporated on 2 May 1997 and registered as a charity on 16 May 1997.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Sadly, Baroness Warnock passed away on 20 March 2019, having served as a trustee through the year, until that date. ATE is very grateful for her support since its inception in 1997 and the trustees pass on their condolences to her family.

Following her retirement as a headteacher, Lynn Evans decided to resign as a trustee, and left the Board on 6 December 2019.

The trustees, who are also the directors for the purpose of company law, are listed on page 1. Mike Forrest served throughout the year, Heather Forrest was appointed on 13 June 2019 and the other trustees were appointed at the Trustee meeting held on 10 November 2019.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Other suitable individuals will continue to be invited to attend Board meetings, and may be co-opted as trustees by vote of the Board for an initial period of two years, renewable for further periods of two years by further votes of representation.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to these risks.

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2019

Objectives and activities

The general objectives of the charity remain the advancement of the education of children and young people attending educational establishments by the provision of education through activities such as residential holiday courses, term-time work with schools both in the classroom and in residential courses, and offering teachers and other education professionals training in the methods and practices of these education techniques.

The major operational objective for the coming year is to plan and implement a programme of activity which will consolidate the financial position of the Company following a series of poor trading years.

ATE staff and volunteers

Monitors are volunteers drawn mostly from sixth formers, university students, trainee teachers and social workers. They must attend a week long training course and then work in at least one seven-day holiday with a group of children.

Many monitors return year after year and contribute enormously to the organisation. After a monitor has worked on three separate holidays and is at least 21 years old, he/she may apply to further training as Assistant Director. After working in this new capacity on at least three occasions, they may apply to attend yet another training course to work as a Director in charge of a complete SuperWeek.

Directors are reasonably remunerated, but Monitors and Assistant Directors receive only expenses. It is a deliberate policy of ATE that the people working directly with the children should be doing so because they want to, and not because they need to earn money.

A large proportion of this staff body show a remarkable loyalty and commitment to ATE and its overarching ethos. This is shown in large amounts of time given to attending residential 'in-service training' from people who are willing to undertake often very difficult challenges for no monetary reward, and have raised quite large sums of money towards the new centre fund and the Adventure Appeal fund.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The charity's strategy is designed to develop that level of reserves over the next few years.

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2019

Financial review

The financial stability of the charity has been helped significantly by the generous (anonymous) legacy of £50,000 it received in 2018. It was given specifically to support the development of the infrastructure of the organisation, which so far has involved the relocation of the office to a more professional environment, and to commence a significant upgrade of the website, to make it easier for parents and others to book holidays.

As a result, ATE delivered a strong financial result for the year, with the organisation generating a surplus of £33,323 (2017 – deficit of £689). However, the unrestricted reserves are in deficit by £64,452 (2017 - £55,320). The value of the restricted funds totalled £61,903 (2017 - £19,448).

The trustees are confident that there will be sufficient working capital to meet ATE's obligations, as the projections that the trustees have prepared indicate that the planned programme should continue to deliver enough revenue to cover costs. Prices have been increased slightly from 2019 prices, but the capacity has been increased without an increase in the number of holidays being offered, leading to an expectation of a surplus in 2020.

Achievements and performance

Last year, ATE looked after 355 children on 10 SuperWeeks (2018 - 361 children on 10 SuperWeeks) and approximately 210 children on 6 term-time activities (2018 - 240 children on 7 term-time activities). The feedback we receive suggests that those that children, parents and school staff value the creativity and imagination that we deliver in a safe and fun environment, helping young people to develop a positive attitude in their lives.

ATE SuperWeeks continue to mix children from widely varying backgrounds and made a real effort to recruit and cater for a proportion of children from more disadvantaged backgrounds. The percentage of children who receive financial support from the Adventure Appeal to attend SuperWeeks has increased, demonstrating both an increase in ATE's fundraising success and increased focus on ensuring that we identify children who are ready to benefit from what we offer. The appeal supported 132 children (2018 – 126 children) who otherwise would not have been able to benefit from this experience.

Funds continue to be donated to the Adventure Appeal fund from a number of small charities, including several Round Tables and Lions Clubs, as well as individuals who support ATE's objectives. In addition, we are very grateful to the Pom Trust which has again increased its level of support for the Adventure Fund for 2020, enabling more disadvantaged youngsters to benefit from a holiday on one of ATE's SuperWeeks.

The term-time activities include school residential breaks and pastoral care for young people being supported by a charity to overcome stammering. These activities help to support the finance the main activities of ATE, as well as enabling our volunteers to experience a different style of delivery.

ACTIVE TRAINING AND EDUCATION A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2019

Plans for the future

ATE is planning a smaller number of SuperWeeks in larger centres, in an attempt to make the holidays more financially efficient. In particular, there was no New Year sleepover this year, as this has proved increasingly difficult to fill. The focus will now be to ensure that the current programme is as full as we can achieve, so that the finances can begin to improve.

As already reported, work is in train for the development of the website, which should make the process of booking SuperWeeks much more efficient by enabling customers to complete the whole booking and payment process online without contacting the office. This is more appealing to new customers and will save a significant amount of administrative work for ATE's office staff.

A longstanding aim of the organisation is to make its back office more robust. A lot of work has been done to improve job descriptions, and work on the creation of an operations/implementation handbook is ongoing. The organisation's leadership are committed to offering external training to office staff, in addition to the internal training that has been relied upon more in the past. Training already booked includes bid-writing and digital marketing, both areas which are vital in ensuring ATE's ongoing success. In a similar vein, a number of key policies have been updated and strengthened to better reflect changing practice in light of statutory changes.

In 2020, ATE will run its first Director Training Course since 2017, which will greatly increase the available pool of Superweek Directors. In recent years, the capacity of the organisation has been restricted by the number and availability of Directors, and this has placed increased strain on the central office and certain members of ATE's volunteer body. Also encouraging are plans to offer an Assistant Director Training Course for the second year in a row, which means the pipeline of potential Directors will remain full.

Following another successful year for the Adventure Appeal scheme, the Directing body and Trustees agreed to maintain it at the same level as in 2019, i.e. a third of Superweek places across the year offered through the scheme. ATE has sought to increase grant funding accordingly, and is also looking to extend the geographical spread of its partner schools. Schools remain eager to take up the offer of sponsored places for the pupils who are vulnerable during the school holidays and those who would benefit from an experience that helps to increase self-confidence.

ATE will also seek to raise funding to enable the Monitor Training Course for volunteers to be made available free of charge. Trainees are currently asked for a payment of £180 to cover the costs of their accommodation and food on the seven-day course. Funding has been raised in recent years to enable the organisation to offer full- and part-bursaries to trainees who cannot meet this cost, though it is likely that cost is still a barrier to participation.

Independent examiner

Chris Sims FCA has agreed to continue to act as independent examiner for ATE.

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2019

Trustees' responsibilities

The charity trustees (who are also directors of the Company) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

Charity law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including income and expenditure, for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection preparing their report, of which the examiner is unaware, and
- the trustees, having made enquiries of fellow trustees and the examiner that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

By order of the board of trustees



Mike Forrest

Secretary

6 March 2020

A COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER' REPORT

TO THE TRUSTEES OF ACTIVE TRAINING AND EDUCATION

I report on the accounts of the charity for the year ended 30 September 2019, which are set out on pages 10 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

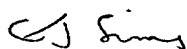
Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Chris Sims FCA
Beaminster,

Dorset.

ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)
FOR THE YEAR ENDED 30 SEPTEMBER 2019

		Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Incoming resources from generated funds					
Voluntary income	2	18,274	102,689	120,963	73,038
Sale of merchandise	3	441	-	441	1,771
Investment income - interest		2	-	2	-
		<u>18,717</u>	<u>102,689</u>	<u>121,406</u>	<u>74,809</u>
 Activities in furtherance of the charity's objectives					
	4	177,802	-	177,802	193,913
Other incoming resources		-	-	-	-
Total incoming resources		<u>196,519</u>	<u>102,689</u>	<u>299,208</u>	<u>268,722</u>
 Resources expended					
Cost of generating funds - sale of merchandise	3	-	-	-	1,230
Charitable activities - costs in furtherance of the charity's objectives	5	205,651	60,234	265,885	266,803
		<u>204,651</u>	<u>61,234</u>	<u>265,885</u>	<u>268,033</u>
Total resources expended		<u>204,651</u>	<u>61,234</u>	<u>265,885</u>	<u>268,033</u>
Net income/(expenditure) for the year		<u>(9,132)</u>	<u>41,455</u>	<u>33,323</u>	<u>689</u>
Fund balances at 1 October 2018		<u>(55,320)</u>	<u>19,448</u>	<u>(35,872)</u>	<u>(36,561)</u>
Fund balances at 30 September 2019		<u>(64,452)</u>	<u>61,903</u>	<u>(2,549)</u>	<u>(35,872)</u>

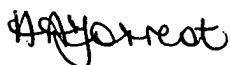
**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
30 SEPTEMBER 2019**

		2019 £	2018 £
Fixed Assets			
Tangible Assets	13	6,803	1,078
Current Assets			
Debtors	14	10,418	10,217
Cash		27,555	15,681
		<u>37,970</u>	<u>25,898</u>
Creditors: amounts falling due in less than one year	15	(20,218)	(35,744)
Net current assets/(liabilities)		<u>17,752</u>	<u>(9,846)</u>
		24,555	(8,768)
Creditors: amounts falling due in more than one year	16	(27,104)	(27,104)
Net Assets		<u>(2,549)</u>	<u>(35,872)</u>
Income Funds			
Restricted funds	17	60,904	19,448
Unrestricted funds		(64,173)	(55,224)
		<u>(2,549)</u>	<u>(35,872)</u>

The company is entitled to exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2019. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounts which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts were approved by the Board on 6 March 2020



Heather Forrest – Chair and Trustee

Company Registration No. 3364551

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation relating to uncertainty in the preparation of the accounts are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

Assets and liabilities are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1.2 Incoming resources

Income is deferred where the charity is in receipt of funds in advance of providing the charitable activity to which the income relates, where there are clear preconditions for use of those funds.

Grants and donations are accounted for on a receivable basis. Grants received in respect of capital expenditure are deducted from the cost of the asset.

Investment income is accounted for on an accruals basis.

Other Incoming resources are included in the Statement of Financial Activities on a receivable basis.

1.3 Resources expended

Grants are included as expenditure in the period for which the award is given.

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT. All expenditure has been classified under headings that aggregate all costs related to the category. Where costs cannot be attributed to particular headings they have been allocated on a basis consistent with the use of the resources.

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment. The support costs are allocated wholly to charitable activities.

Governance comprises the costs which are directly attributable to the governance of the charity and the necessary legal procedures for compliance with statutory requirements.

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

1.4 Tangible fixed assets and depreciation

The charity does not have a specific value above which capital expenditure is capitalised. Tangible fixed assets capitalised are those deemed to be for long term use by the charity.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows;

Fixtures, fittings & equipment	25% per annum
Computer equipment	33% per annum

1.5 Stock

Stock is valued at the lower of cost and net realisable value.

1.6 Accumulated funds

Unrestricted funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

1.7 Pensions

During the year, eligible and entitled employees were enrolled into the Company's defined contribution pension scheme, with employees contributing 2% and the company contributing 1%. The employer's contributions recognised in these financial statements as they fall due.

2 Voluntary Income

	2019	2018
	£	£
Unrestricted funds		
Donations from individuals	3,274	5,163
David and Helen Lowe Charitable Trust	15,000	15,000
	<u>18,274</u>	<u>20,163</u>
Restricted funds		
Legacy	50,000	-
POM Trust	31,500	31,125
Donations from individuals	13,009	11,450
Round Tables and Lions	-	1,660
Companies and charitable trusts	8,180	8,640
	<u>102,689</u>	<u>52,875</u>
Total	<u>120,963</u>	<u>73,038</u>

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

3 Sale of Merchandise

	2019	2018
	£	£
Sale of merchandise	441	1,771
Cost of merchandise sold	-	(1,230)
Surplus from sale of merchandise	<u>441</u>	<u>541</u>

From 2018-19, ATE SuperWeek T-shirts and hoodies have been sold on a commission basis:

4 Activities in furtherance of the charity's objectives

SuperWeeks	148,589	150,704
Term-time activities	25,023	40,682
Monitors' and directors' training courses and CPD	4,190	2,527
	<u>177,802</u>	<u>193,913</u>

5 Total resources expended

	Staff	Depreciation	Other costs	Grant funding	Total 2019	Total 2018
	£	£	£	£	£	£
Merchandise	-	-	-	-	-	1,230
Activities	20,540	148	98,644	-	119,332	137,154
Grants payable	-	-	-	56,740	56,740	52,090
Support costs	60,826	553	28,434	-	89,813	77,559
Total	<u>81,366</u>	<u>701</u>	<u>127,078</u>	<u>56,740</u>	<u>265,885</u>	<u>268,033</u>

6 Activities undertaken directly

SuperWeeks	94,033	92,327
Term-time activities	14,798	32,697
Monitors' and directors' training courses and CPD	10,501	12,130
	<u>119,332</u>	<u>137,174</u>

7 Grants payable

Grants to individual children	56,020	51,992
Grants to monitors' course trainees	720	98
	<u>56,740</u>	<u>52,090</u>

The grants to children were used to pay for all or part of the charity's SuperWeek fees on behalf of individual children. The 132 children (2018 – 126) who received such grants are all from the families of limited income.

The grants to trainees were made to assist 6 attendees on the monitors' training course with the cost of the course.

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

8 Financial Commitments

At 30 September 2019, the company had annual commitments under a non-cancellable operating lease of £946 per annum under a lease which expires on 11 October 2022, a total commitment of £2,838.

9 Support costs

	2019	2018
	£	£
Staff costs	61,887	54,319
Depreciation	553	308
Rent, rates and room hire	9,338	7,630
Printing, postage and stationery	5,737	8,357
Telephone and internet	1,811	1,339
Travelling and subsistence	2,222	1,076
Advertising	1,866	302
Insurance	2,466	2,394
Utilities	783	873
Loan interest and bank charges	1,515	1,978
IT costs	780	740
Other expenses	855	1,178
	<u>89,813</u>	<u>77,559</u>

10 Employees

Number of employees

During the year the charity an average of 3 administrative staff (2018 – 2.5), representing 2.4 full-time equivalents (2018 – 2.1). In addition, the charity employed xx temporary staff on a casual basis to run the charity's activities (2018 – 42).

Employment costs

Wages and salaries	79,387	64,986
Social security costs	751	1,789
Pension costs	1,228	607
	<u>81,366</u>	<u>67,382</u>

There were no employees whose annual emoluments were £60,000 or more.

Pension scheme

The charity has made pension arrangements for its staff in accordance with the government's auto-enrolment programme. The scheme is managed by The People's Pension, and the charity contributes 3% (2019 – 2%) of salary for employees who contribute 5% (2019 – 3%) of their salary.

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. However, travelling expenses totalling £375 (2017 - £164) were reimbursed to trustees.

12 Taxation

The charity's activities during the year were in accordance with its charitable objects and no corporation tax liability arises.

13 Tangible fixed assets

	Fixtures, fittings and equipment £
Cost	
At 1 October 2018	12,552
Additions	6,427
Disposals	(6,803)
At 30 September 2019	<u>12,176</u>
Depreciation	
At 1 October 2018	11,475
Charge for the year	701
On disposals	(6,803)
At 30 September 2019	<u>5,373</u>
Net book value	
At 30 September 2019	<u>6,803</u>
At 30 September 2018	<u>1,078</u>

14 Debtors

	2019 £	2018 £
Debtors	9,495	8,237
Prepayments and accrued income	923	1,980
	<u>10,418</u>	<u>10,217</u>

15 Creditors: amounts falling due within one year

Taxes and social security costs	3,850	2,895
Pension contributions	480	-
Income in advance	-	1,030
Creditors	12,190	31,811
Other creditors and accruals	3,698	8
	<u>20,218</u>	<u>35,744</u>

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

16 Creditors: amounts falling due after more than one year

	2019	2018
	£	£
Loan	<u>27,104</u>	<u>27,104</u>

The loan was provided by the founder of the charity in order to support the finances of the charity in its early years. This loan is repayable only when, in the opinion of the Trustees, the finances of the charity permit it.

17 Restricted funds

	1 October 2018	Incoming resources	Resources expended	30 September 2019
	£	£	£	£
Infrastructure fund	-	50,000	(1,312)	48,688
New centre fund	19,068	-	-	19,068
Adventure fund	(882)	50,189	(56,020)	(6,713)
Training bursary fund	402	2,500	(2,902)	-
	<u>19,448</u>	<u>102,689</u>	<u>(60,234)</u>	<u>61,903</u>

The infrastructure fund arose as a result of a significant legacy given with the specific objective of developing more efficient systems and developing a professional working and training environment for staff.

The new centre fund was set up with an aspiration for ATE to raise sufficient funds to purchase its own premises, both to provide office space and a residential centre for running holidays and other activities. This plan is unlikely to be feasible until and unless ATE's finances improve substantially.

The adventure fund raises funds to enable children to experience the benefits of a SuperWeek, when their parents/carers would not otherwise be able to afford for them to participate.

The training bursaries were sought from charitable trusts to provide financial support for young people who are unable to afford the cost of training to become monitors for ATE, and the remaining funds were applied against the cost of running the training course.

18 Analysis of net assets between funds

	General Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	441	6,362	6,803
Current assets	12,970	25,000	37,970
Current liabilities	(20,218)	-	(20,218)
Intra-fund balances	(30,541)	30,541	-
Non-current liabilities	(27,104)	-	(27,104)
	<u>(64,452)</u>	<u>61,903</u>	<u>(2,549)</u>