

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 2020

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ACTIVE TRAINING AND EDUCATION

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

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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 2020

The trustees present their annual directors' report and financial statements for the year ended 30 September 2020, 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.

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 2020

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 2020

Coronavirus Pandemic

2020 has been overshadowed by the Coronavirus pandemic, resulting in a near-complete shutdown of ATE's activities.

Easter SuperWeeks were cancelled almost immediately after the beginning of the first lockdown, after which the staff were furloughed for most of the spring, until it became clear that it would not be possible to run any SuperWeeks in the summer. The team returned to work for a week to process refunds to all of our customers, before returning to furlough.

The organisation has only survived thanks to the government's swift delivery of grants and bounce-back loans and staff are working part-time (flexibly furloughed) planning what activities ATE could deliver in 2021, in order to survive into 2022. There are no specific plans as yet, but we have managed to generate a small amount of income in 2020-21.

Financial review

ATE's usual income almost completely collapsed in 2019-20, leaving the organisation with a full year's level of overheads mitigated mainly by government grants (totalling £31,110 in 2020) and a "bounce back loan of £50,000. As a consequence, the financial position of the organisation is precarious, after a loss of £21,170. The terms of the bounce-back loan require repayments to be made over five years from May 2021, although there have been indications that government may extend those terms, a change that ATE is likely to need to rely upon.

The trustees are hopeful that there will be sufficient working capital to meet ATE's obligations depending on (a) extension of the bounce-back loan repayment terms, extension of the furlough scheme beyond the currently announced end of the scheme in April 2021 and our ability to design activities which will be of value to schools as they grapple with the challenges of reopening in the next few months.

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 2020

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 18 February 2021

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 2020, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's qualified statement

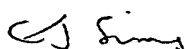
In the course of my examination, no matter has come to my attention other than that disclosed below.

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The matter that has come to my attention is that the financial position of the charity is precarious, as described by the trustees in their report. The situation arises solely due to charity's activities being effectively closed during the Coronavirus pandemic. The charity continues by means of a Government backed bounce-back loan, and the subordination of a loan made by the founder of the charity.



Chris Sims FCA, Beaminster, Dorset

18 February 2021

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

		Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Incoming resources from generated funds					
Voluntary income	2	26,886	9,522	36,408	120,963
Government grants	3	31,110	-	31,110	-
Sale of merchandise		-	-	-	441
Investment income - interest		465	-	465	2
		58,461	9,522	67,983	121,406
Activities in furtherance of the charity's objectives					
	4	5,513	-	5,513	177,802
Other incoming resources		-	-	-	-
Total incoming resources		63,974	9,522	73,496	299,208
Resources expended					
Charitable activities - costs in furtherance of the charity's objectives	5	82,304	12,362	94,666	265,885
Total resources expended		82,304	12,362	94,666	265,885
Net income/(expenditure)		(18,330)	(2,840)	(21,170)	33,323
Transfer between funds		52,667	(52,667)	-	-
Net movement in funds		34,337	(55,507)	(21,170)	33,323
Fund balances at 1 October 2019		(64,453)	61,904	(2,549)	(35,872)
Fund balances at 30 September 2020		(30,116)	6,397	(23,719)	(2,549)

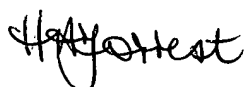
**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
30 SEPTEMBER 2020**

		2020 £	2019 £
Fixed Assets			
Tangible Assets	13	9,152	6,803
Current Assets			
Debtors	14	4,428	10,418
Cash		49,708	27,552
		<u>54,136</u>	<u>37,970</u>
Creditors: amounts falling due in less than one year	15	<u>(14,070)</u>	<u>(20,218)</u>
Net current assets/(liabilities)		40,066	17,752
		<u>49,218</u>	<u>24,555</u>
Creditors: amounts falling due in more than one year	16	<u>(72,937)</u>	<u>(27,104)</u>
Net assets		<u>(23,719)</u>	<u>(2,549)</u>
Income Funds			
Restricted funds	17	6,397	61,904
Unrestricted funds		<u>(30,116)</u>	<u>(64,453)</u>
		<u>(23,719)</u>	<u>(2,549)</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 2020. 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 18 February 2021



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 2020**

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 2020**

1.4 Tangible fixed assets and depreciation

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

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

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

1.5 Stock

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

1.6 Accumulated funds

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

1.7 Pensions

During the year, eligible and entitled employees were enrolled into the Company's defined contribution pension scheme, with employees contributing 5% and the company contributing 3%. The employer's contributions recognised in these financial statements as they fall due.

2 Voluntary Income

	2020 £	2019 £
Unrestricted funds		
Donations from individuals	11,886	3,274
David and Helen Lowe Charitable Trust	15,000	15,000
	<u>26,886</u>	<u>18,274</u>
Restricted and designated funds		
Legacy	-	50,000
POM Trust	-	31,500
Donations from individuals	6,422	13,009
Round Tables and Lions	100	-
Companies and charitable trusts	3,000	8,180
	<u>9,522</u>	<u>102,689</u>
Total	<u>36,408</u>	<u>120,963</u>

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

3 Government grants	2020	2019
	£	£
Coronavirus job protection scheme	21,110	-
Coronavirus small business grant	10,000	-
	<u>31,110</u>	<u>-</u>

4 Activities in furtherance of the charity's objectives

SuperWeeks	-	148,589
Term-time activities	5,513	25,023
Monitors' and directors' training courses and CPD	-	4,190
	<u>5,513</u>	<u>177,802</u>

5 Total resources expended

	Staff	Depreciation	Other costs	Grant funding		
	£	£	£	£		
Merchandise	-	-	-	-	-	-
Activities	308	148	3,590	-	4,046	119,332
Grants payable	-	-	-	-	-	56,740
Support costs	60,686	553	29,381	-	90,620	89,813
Total	<u>60,994</u>	<u>701</u>	<u>32,971</u>	<u>-</u>	<u>94,666</u>	<u>265,885</u>

6 Activities undertaken directly

SuperWeeks	1,393	94,033
Term-time activities	403	14,798
Monitors' and directors' training courses and CPD	2,250	10,501
	<u>4,046</u>	<u>119,332</u>

7 Grants payable

Grants to individual children	-	56,020
Grants to monitors' course trainees	-	720
	<u>-</u>	<u>56,740</u>

The grants to children were used to pay for all or part of the charity's SuperWeek fees on behalf of individual children. No children received grants in 2020 as ATE was unable to run any SuperWeeks (2019 – 133). Those who received such grants in 2019 were all from families of limited income.

In 2019, 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 2020**

8 Financial Commitments

At 30 September 2020, the company had annual commitments under two operating leases both of which were terminated in December 2020 at a cost of £5,261, and notice was given on the office space which was cancelled at the same date.

9 Support costs

	2020	2019
	£	£
Staff costs	60,686	61,887
Depreciation	553	553
Rent, rates and room hire	11,690	9,338
Printing, postage and stationery	9,769	5,737
Telephone and internet	557	1,811
Travelling and subsistence	616	2,222
Advertising	227	1,866
Insurance	2,466	2,466
Utilities	-	783
Card services costs	1,408	1,515
IT costs	817	780
Other expenses	1,831	855
	90,620	89,813

10 Employees

Number of employees

During the year the charity employed an average of 3 administrative staff (2019 – 3), representing 2 full-time equivalents (2019 – 2.4). In 2019, the charity also employed 40 temporary staff on a casual basis to run the charity's activities.

Employment costs

Wages and salaries	57,211	79,387
Social security costs	1,871	751
Pension costs	1,912	1,228
	60,994	81,366

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

Pension scheme

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

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. However, travelling expenses totalling £121 (2019 - £375) 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 2019	12,176
Additions	3,050
At 30 September 2020	<u>15,226</u>
Depreciation	
At 1 October 2019	5,373
Charge for the year	701
At 30 September 2020	<u>6,074</u>
Net book value	
At 30 September 2020	<u>9,152</u>
At 30 September 2019	<u>6,803</u>

14 Debtors

	2020 £	2019 £
Debtors	2,877	9,495
Prepayments and accrued income	1,551	923
	<u>4,428</u>	<u>10,418</u>

15 Creditors: amounts falling due within one year

Taxes and social security costs	-	3,850
Pension contributions	366	480
Creditors	502	12,190
Other creditors and accruals	9,035	3,698
Current portion of long-term loan	4,167	-
	<u>14,070</u>	<u>20,218</u>

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

16 Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Government "Bounce Back" loan	50,000	-
Current portion – repayable from May 2021	(4,167)	-
	<u>45,833</u>	<u>-</u>
Sub-ordinated loan	27,104	27,104
	<u>72,937</u>	<u>27,104</u>

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

17 Restricted funds

	1 October 2019	Transfers	Incoming resources	Resources expended	30 September 2020
	£	£	£	£	£
Infrastructure fund	48,688	(48,688)	-	-	-
New centre fund	19,068	(3,979)	-	(12,362)	2,727
Adventure fund	(5,852)	-	7,522	-	1,670
Training grant	-	-	2,000	-	2,000
	<u>61,904</u>	<u>(52,667)</u>	<u>9,522</u>	<u>(12,362)</u>	<u>6,397</u>

The infrastructure fund arose as a result of a significant legacy which trustees agreed should be used to develop more efficient systems and to develop a professional working and training environment for staff. This was reported in last year's financial statements as a restricted fund, but as this was a trustees' decision it should have been included as a designated fund. As a consequence of the financial effects of the Co-Vid pandemic, trustees have now decided that the designation of this fund should be removed.

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. Trustees decided that this fund would be better used to meet part of objectives of the original appeal, providing new office facilities, which resulted in the move to Gloucester in the summer of 2019.

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

The training grant has been awarded to ATE to support the future training of volunteers to help care for the young people who we care for.