

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 2018



ACTIVE TRAINING AND EDUCATION

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Heather Forrest - Chair Lynn Evans 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	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 2018

The trustees present their annual directors' report and financial statements for the year ended 30 September 2018, 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 throughout the year. ATE is very grateful for her support since its inception in 1997 and the trustees pass on their condolences to her family.

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 2018 and the other trustees were appointed at the Trustee meeting held on 10 November 2017. In addition, David Fawbert served as Chair throughout the year, resigning as a trustee on 30 September 2018.

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 2018

Objectives and activities

The general objectives of the charity remain to advance 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 be invited to further training as Assistant Director. After working in this new capacity on at least three occasions, they may be invited 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 2018

Financial review

ATE has continued to deliver a reasonable financial result for the year, with the organisation generating a small deficit of £689 (2017 – £1,530). This is despite increased costs due to a combination of some staffing disruption in the office, and an increase in the number of SuperWeeks in the 2018 programme.

At the year-end, the unrestricted reserves were in deficit by £55,320 (2017 - £57,650) and the restricted funds totalled £19,448 (2017 - £18,663).

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 the 2017 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 2019.

We have been very fortunate to receive a significant legacy of £50,000 for the development of ATE's infrastructure. Plans are under way to revamp the website, enabling data to be captured and on-line payment being made at the time of customers' booking, both of which are expected to improve the efficiency of the organisation's office.

Achievements and performance

- Last year, ATE looked after 361 children on 10 SuperWeeks and approximately 240 children on 7 term-time activities with professionalism, imagination and care.
- ATE SuperWeeks continue to provide an imaginative and creative programme for children, stimulating and inspiring them to have fun, be creative and imaginative, and 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 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.
- ATE's success in these areas continues to be evidenced by exceptionally good feedback from children, parents and teachers. This feedback is in writing and is recorded and analysed at the end of each operational year. It is further demonstrated by the fact that ATE's residential SuperWeeks continue to deliver a return rate of 63%. ATE will continue to give a high priority to the marketing side of the operation to ensure that the prepared programme achieves its 'break even' point or better.
- ATE also provided a range of term-time activities for schools including residential weeks and weekends, and one-day visits into schools.
- ATE sponsored 126 children from its fundraising activities, via its Adventure Appeal.

ACTIVE TRAINING AND EDUCATION

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2018

Achievements and performance (continued)

- ATE successfully held two of its SuperWeeks under canvas (after piloting this in 2014), both delivering an exciting and different experience for the children, as well as a reduced cost structure

ATE has worked with a number of organisations and individuals to deliver its programme. ATE works directly with a number of schools to provide residential weeks, weekends or in-school day activities. In addition, ATE has an ongoing relationship with various NHS Trusts across the UK to deliver weekends for children with speech and language difficulties.

The Adventure Appeal fund continues to raise funds to sponsor children from financially disadvantaged families. Funds continue to be donated from a number of small charities, including several Round Tables and Lions Clubs. In addition, we are very grateful to the Pom Trust which has again increased its level of support for the Adventure Fund for 2019, enabling more disadvantaged youngsters to benefit from a holiday on one of ATE's SuperWeeks.

Plans for the future

ATE aims to:

- consolidate its financial position in 2019 and beyond, and to end the year with a surplus which will continue the recovery of financial stability (which has required a significant increase in prices, with no apparent effect on booking levels so far)
- develop the website to make booking direct much easier for customers and improve the office's efficiency
- become involved in appropriate government programmes and school-based programmes which promote or develop the concept of educational value in residential experience, and
- become known as a centre of excellence for looking after children residentially, and a centre of expertise in providing activities for children's leisure time.

ACTIVE TRAINING AND EDUCATION

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2018

Plans for the future (continued)

Specific objectives for 2019 are to:

- deliver a programme of residential holidays which is based on forecasts projected from recent experience of the market place and to price these holidays at a level which, if they are better than 85% full, will fully meet the overhead costs of the organisation.
- further reduce overheads of SuperWeeks by using fewer, larger capacity centres and centres within closer geographical proximity.
- plan, promote and deliver a programme of other activities (school weeks, SuperWeekends etc.) to support these residential holidays, and to generate additional income to develop an operating surplus for future development.
- develop the website to build upon online traffic. Incorporate videos and testimonials and improve search engine rankings.
- build on the enthusiasm and commitment of the over 200 volunteers who work with ATE during the holiday periods, and to increase the pool of experienced staff able to run holidays.
- recruit and train new volunteers sufficient to meet the future needs of the charity.
- continue to develop the Adventure Appeal aiming to sponsor even more children in the coming year.
- continue to hold regular meetings for office staff, volunteers and support staff to encourage them to feel a real ownership of ATE.
- continue work on a national level (through membership of the Summer Camps Trust) to raise awareness of the unique benefits to be gained from residential experience and in particular from the kind of summer camps run by ATE.
- develop the on-line presence of ATE using Facebook, Twitter and blogs.

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 2018

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

21 June 2019

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 2018, 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

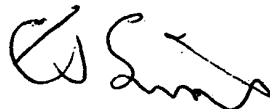
In connection with my examination, no matter has come to my attention:

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 2018

		Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Incoming resources from generated funds					
Voluntary income	2	20,163	52,875	73,038	70,138
Sale of merchandise	3	1,771	-	1,771	2,511
Investment income - interest		-	-	-	-
		<u>21,934</u>	<u>52,875</u>	<u>74,809</u>	<u>72,649</u>
Activities in furtherance of the charity's objectives					
Other incoming resources	4	193,913	-	193,913	162,675
		-	-	-	-
Total incoming resources		<u>215,847</u>	<u>52,875</u>	<u>268,722</u>	<u>235,324</u>
Resources expended					
Cost of generating funds - sale of merchandise	3	1,230	-	1,230	1,135
Charitable activities - costs in furtherance of the charity's objectives	5	216,693	52,090	268,783	232,659
		<u>217,923</u>	<u>52,090</u>	<u>270,013</u>	<u>233,794</u>
Total resources expended		<u>217,923</u>	<u>52,090</u>	<u>270,013</u>	<u>233,794</u>
Net income/(expenditure) for the year		(96)	785	689	1,530
Fund balances at 1 October 2017		<u>(55,224)</u>	<u>18,663</u>	<u>(36,561)</u>	<u>(38,091)</u>
Fund balances at 30 September 2018		<u>(55,320)</u>	<u>19,448</u>	<u>(35,872)</u>	<u>(38,561)</u>

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
30 SEPTEMBER 2018**

		2018 £	2017 £
Fixed Assets			
Tangible Assets	13	1,078	200
Current Assets			
Stocks		-	1,374
Debtors	14	10,217	5,238
Cash		15,681	18,217
		<u>25,898</u>	<u>24,829</u>
Creditors: amounts falling due in less than one year	15	(35,744)	(34,486)
Net current Liabilities		<u>(9,846)</u>	<u>(9,657)</u>
		(8,768)	(9,457)
Creditors: amounts falling due in more than one year	16	(27,104)	(27,104)
Net Assets		<u>(35,872)</u>	<u>(36,561)</u>
Income Funds			
Restricted funds	17	19,448	18,663
Unrestricted funds		(55,224)	(55,224)
		<u>(35,872)</u>	<u>(36,561)</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 2018. 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 21 June 2019

Heather Forrest

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 2018**

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 2018**

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

	2018	2017
	£	£
Unrestricted funds		
Donations from individuals	5,163	15,186
David and Helen Lowe Charitable Trust	15,000	15,000
	<u>20,163</u>	<u>30,186</u>
Restricted funds		
POM Trust	31,125	30,000
Donations from individuals	11,450	1,025
Round Tables and Lions	1,660	800
Companies and charitable trusts	8,640	8,127
	<u>52,875</u>	<u>39,952</u>
Total	<u>73,038</u>	<u>70,138</u>

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

3 Sale of Merchandise

	2018	2017
	£	£
Sale of merchandise	1,771	2,511
Cost of merchandise sold	(1,230)	(1,135)
Surplus from sale of merchandise	<u>541</u>	<u>1,376</u>

4 Activities in furtherance of the charity's objectives

SuperWeeks	150,704	135,220
Term-time activities	40,682	21,136
Monitors' and directors' training courses and CPD	2,527	6,319
	<u>193,913</u>	<u>162,675</u>

5 Total resources expended

	Staff	Depreciation	Other costs	Grant funding	Total 2018	Total 2017
	£	£	£	£	£	£
Merchandise	-	-	1,230	-	1,230	1,135
Activities	18,735	135	120,264	-	139,134	111,596
Grants payable	-	-	-	52,090	52,090	40,848
Support costs	48,647	308	28,604	-	77,559	80,215
Total	<u>67,382</u>	<u>443</u>	<u>150,098</u>	<u>52,090</u>	<u>270,013</u>	<u>233,794</u>

6 Activities undertaken directly

SuperWeeks	92,327	81,921
Term-time activities	34,677	16,023
Monitors' and directors' training courses and CPD	12,130	5,667
	<u>139,134</u>	<u>111,596</u>

7 Grants payable

Grants to individual children	<u>51,992</u>	<u>40,848</u>
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These grants are used to pay for all or part of the charity's SuperWeek fees on behalf of individual children. The 126 children (2017 – 103) who received such grants are all from the families of limited income.

Grants to monitors' course trainee	<u>98</u>	-
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This grant was made to assist an attendee on the monitors' training course with the travel costs incurred to attend.

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

8 Financial Commitments

At 30 September 2018, 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 £3,784.

9 Support costs

	2018	2017
	£	£
Staff costs	54,319	50,735
Depreciation	308	487
Rent, rates and room hire	7,630	5,406
Printing, postage and stationery	5,787	8,357
Telephone and internet	1,339	1,181
Travelling and subsistence	1,076	4,462
Advertising	302	505
Insurance	2,394	2,692
Utilities	873	830
Loan interest and bank charges	1,613	1,978
IT costs	740	1,036
Other expenses	1,178	3,027
	77,559	80,215

10 Employees

Number of employees

During the year the charity an average of 2.5 administrative staff (2017 – 3), representing 2.1 full-time equivalents (2017 – 2.6). In addition, the charity employed 42 temporary staff on a casual basis to run the charity's activities (2017 – 39).

Employment costs

Wages and salaries	64,986	65,936
Social security costs	1,789	1,056
Pension costs	607	604
	67,382	67,496

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 2% of salary for employees who contribute 3% of their salary.

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

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

	2018	2017
Pension costs	£01	£04
Social security costs	1,180	1,020
Wages and salaries	28,442	22,230
Employment costs		

to run the charity's activities (2017 - 30). In addition, the charity employed 45 temporary staff on a casual basis during the year. The charity on average of 5.2 administrative staff (2017 - 3) representing 5.2 full-time number of employees.

10 Employees

	2018	2017
Other expenses	1,118	3,031
IT costs	140	1,030
Loan interest and bank charges	1,013	1,218
Utilities	813	830
Insurance	5,304	5,005
Advertising	305	202
Travel and subsistence	1,010	4,405
Telephone and internet	1,330	1,181
Printing, postage and stationery	2,181	8,321
Rent, rates and room hire	1,030	2,400
Depreciation	308	481
Staff costs	24,310	20,132
	£	£
	50,188	50,171

11 Support costs

£3,184.
lease of £240 per annum under a lease which expires on 11 October 2022, a total commitment of £4,800. At 30 September 2018, the company had annual commitments under a non-cancellable operating

12 Financial commitments

FOR THE YEAR ENDED 30 SEPTEMBER 2018
NOTES TO THE ACCOUNTS (CONTINUED)
A COMPANY LIMITED BY GUARANTEE
ACTIVE TRAINING AND EDUCATION

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. However, travelling expenses totalling £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 2017	11,232
Additions	1,320
At 30 September 2018	<u>12,552</u>
Depreciation	
At 1 October 2017	11,032
Charge for the year	443
At 30 September 2018	<u>11,475</u>
Net book value	
At 30 September 2018	<u>1,078</u>
At 30 September 2017	<u>200</u>

14 Debtors

	2018 £	2017 £
Debtors	8,237	2,419
Prepayments and accrued income	1,980	2,819
	<u>10,217</u>	<u>5,238</u>

15 Creditors: amounts falling due within one year

Taxes and social security costs	2,895	3,103
Income in advance	1,030	-
Creditors	31,811	16,069
Other creditors and accruals	8	15,314
	<u>35,744</u>	<u>34,486</u>

**ACTIVE TRAINING AND EDUCATION
A COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

16 Creditors: amounts falling due after more than one year

	2018	2017
	£	£
Loan	27,104	27,104

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 2017	Incoming resources	Resources expended	30 September 2018
	£	£	£	£
New Centre fund	19,068	-	-	19,068
Adventure fund	(905)	52,875	(51,992)	(22)
Training bursary fund	500	-	(98)	402
	<u>18,663</u>	<u>52,875</u>	<u>(52,090)</u>	<u>19,448</u>

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 bursary was provided by a charitable trust to provide financial support for young people who are unable to afford the cost of training to become monitors for ATE.

18 Analysis of net assets between funds

	General Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	1,078	-	1,078
Current assets	6,450	19,448	25,898
Current liabilities	(35,744)	-	(35,744)
Non-current liabilities	(27,104)	-	(27,104)
	<u>(55,320)</u>	<u>19,448</u>	<u>(35,872)</u>

After the end of the year, the charity received a legacy of £50,000. Although a restricted fund, it has been given in order to support the development of the charity's infrastructure. Where the expenditure is of a capital nature (furniture of for the new office, IT software development etc.) the assets will be reallocated as unrestricted. In addition, application has been made to reclassify the New Centre restricted fund as general unrestricted funds. If successful, the general funds should be close to being adequately supported by assets of the charity, supplemented by the long-term loan provided by the charity's founder.