

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
PPMA BUSINESS EDUCATION SKILLS TRAINING
TRADING AS AUTOMATE BEST

JARDINES
CHARTERED CERTIFIED ACCOUNTANTS
73 Park Lane
Croydon
Surrey
CR0 1JG

PPMA BUSINESS EDUCATION SKILLS TRAINING
TRADING AS AUTOMATE BEST

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for the Year Ended 31 March 2025

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PPMA BUSINESS EDUCATION SKILLS TRAINING
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Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156041

Principal address

New Progress House
34 Stafford Road
Wallington
Surrey
SM6 9AA

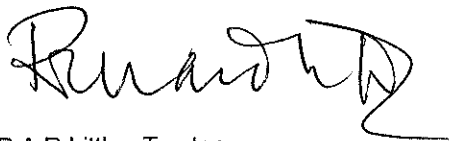
Trustees

I M D Jardine
R A R Little
G Wyles
J Clayton
T Paul
J Causebrook (appointed 10.1.25)

Independent Examiner

Farook Owadally
JARDINES
CHARTERED CERTIFIED ACCOUNTANTS
73 Park Lane
Croydon
Surrey
CR0 1JG

Approved by order of the board of trustees on 8 January 2026 and signed on its behalf by:



R A R Little - Trustee

Independent Examiner's Report to the Trustees of
PPMA Business Education Skills Training

Independent examiner's report to the trustees of PPMA Business Education Skills Training

I report to the charity trustees on my examination of the accounts of PPMA Business Education Skills Training (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Farook Owadally

JARDINES
CHARTERED CERTIFIED ACCOUNTANTS
73 Park Lane
Croydon
Surrey
CR0 1JG

16/01/2026

Date:

**PPMA BUSINESS EDUCATION SKILLS TRAINING
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**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		89,025	-	89,025	500,000
Investment income	2	12,469	-	12,469	-
Total		<u>101,494</u>	<u>-</u>	<u>101,494</u>	<u>500,000</u>
EXPENDITURE ON					
Charitable activities					
Grants provided		95,422	-	95,422	158,415
Other		67,907	-	67,907	-
Total		<u>163,329</u>	<u>-</u>	<u>163,329</u>	<u>158,415</u>
NET INCOME/(EXPENDITURE)		(61,835)	-	(61,835)	341,585
RECONCILIATION OF FUNDS					
Total funds brought forward		522,743	-	522,743	181,158
TOTAL FUNDS CARRIED FORWARD		<u>460,908</u>	<u>-</u>	<u>460,908</u>	<u>522,743</u>

The notes form part of these financial statements

PPMA BUSINESS EDUCATION SKILLS TRAINING
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Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
CURRENT ASSETS					
Debtors	5	7,766	-	7,766	1,212
Cash at bank		476,347	-	476,347	534,216
		<u>484,113</u>	<u>-</u>	<u>484,113</u>	<u>535,428</u>
CREDITORS					
Amounts falling due within one year	6	(23,205)	-	(23,205)	(12,685)
		<u>460,908</u>	<u>-</u>	<u>460,908</u>	<u>522,743</u>
NET CURRENT ASSETS					
		<u>460,908</u>	<u>-</u>	<u>460,908</u>	<u>522,743</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>460,908</u>	<u>-</u>	<u>460,908</u>	<u>522,743</u>
NET ASSETS					
		<u>460,908</u>	<u>-</u>	<u>460,908</u>	<u>522,743</u>
FUNDS	7				
Unrestricted funds				460,908	522,743
TOTAL FUNDS				<u>460,908</u>	<u>522,743</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 January 2026 and were signed on its behalf by:



Trustee

PPMA BUSINESS EDUCATION SKILLS TRAINING
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Notes to the Financial Statements
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	12,469	-

**PPMA BUSINESS EDUCATION SKILLS TRAINING
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3. TRUSTEES' REMUNERATION AND BENEFITS

None of the trustees received remuneration or benefits in the years ended 31st March 2025 or 2024.

Trustees' expenses

Trustees meeting costs totalled £122 (2024: £333).

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	500,000	-	500,000
EXPENDITURE ON			
Charitable activities			
Grants provided	158,415	-	158,415
NET INCOME	341,585	-	341,585
RECONCILIATION OF FUNDS			
Total funds brought forward	181,158	-	181,158
TOTAL FUNDS CARRIED FORWARD	522,743	-	522,743

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Other debtors	-	212
Prepayments and accrued income	1,598	-
Prepayments	6,168	-
Deferred grants	-	1,000
	7,766	1,212

**PPMA BUSINESS EDUCATION SKILLS TRAINING
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Taxation and social security	4,666	2,383
Other creditors	18,539	10,302
	<u>23,205</u>	<u>12,685</u>

7. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At
	£	£	31.3.25
			£
Unrestricted funds			
General fund	522,743	(61,835)	460,908
	<u>522,743</u>	<u>(61,835)</u>	<u>460,908</u>
TOTAL FUNDS			

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	101,494	(163,329)	(61,835)
	<u>101,494</u>	<u>(163,329)</u>	<u>(61,835)</u>
TOTAL FUNDS			

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At
	£	£	31.3.24
			£
Unrestricted funds			
General fund	181,158	341,585	522,743
	<u>181,158</u>	<u>341,585</u>	<u>522,743</u>
TOTAL FUNDS			

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	500,000	(158,415)	341,585
	<u>500,000</u>	<u>(158,415)</u>	<u>341,585</u>
TOTAL FUNDS			

**PPMA BUSINESS EDUCATION SKILLS TRAINING
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	181,158	279,750	460,908
TOTAL FUNDS	<u>181,158</u>	<u>279,750</u>	<u>460,908</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	601,494	(321,744)	279,750
TOTAL FUNDS	<u>601,494</u>	<u>(321,744)</u>	<u>279,750</u>

8. RELATED PARTY DISCLOSURES

The charity received a donation of £87,500 (2024: £500,000) from PPMA Limited. PPMA Limited is a related party, as the trustees R Little, I Jardine and J Causebrook are directors of PPMA Limited.

**PPMA BUSINESS EDUCATION SKILLS TRAINING
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Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	89,025	500,000
Investment income		
Deposit account interest	12,469	-
Total incoming resources	101,494	500,000
EXPENDITURE		
Charitable activities		
Stem Day Costs	39,292	55,676
Grants to institutions	2,000	4,000
Grants to individuals	45,000	37,000
	86,292	96,676
Support costs		
Management		
Telephone	600	-
Postage and stationery	30	51
Promotional activities	11,401	48,841
Travel and subsistence	4,514	1,063
Administration costs	10,319	1,670
	26,864	51,625
Finance		
Wages	42,383	8,964
Social security	4,881	923
Pensions	1,330	95
Bank charges	139	132
	48,733	10,114
Governance costs		
Accountancy and legal fees	1,440	-
Total resources expended	163,329	158,415
Net (expenditure)/income	(61,835)	341,585

This page does not form part of the statutory financial statements