

Charity registration no:1182413

PREMIER LEARNING  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2022

## **PREMIER LEARNING**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	E Frost A Ducker C Lee
<b>Charity number</b>	1182413
<b>Address</b>	Premier Learning C/O 16 School Grove Aston Sheffield S26 2DF
<b>Independent Examiner</b>	Emma Broad
<b>Banker</b>	RBS Rotherham S66 0AA

## **PREMIER LEARNING TRUSTEES' REPORT FOR THE YEAR ENDED 31st December 2022**

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The trustees present their report and financial statements for the year ended 31st December 2022. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). This report serves the purpose of both a trustees' report, and a directors' report under company law.

In setting plans and priorities for areas of work Premier Learning has had regard to the guidance from the Charity Commission on the provision of Public Benefit, with particular attention paid to how planned activities will contribute to meeting the objectives of Premier Learning.

### **Objectives and activities**

To advance the education of the public, in particular (but not exclusively) those living in North East England who are unable to communicate due to lack of English language skills, in the subjects of English language and IT skills, through the provision of educational courses and activities.

### **Charitable purposes (Public Benefit)**

Premier Learning benefits the public through the provision of free English skills courses.

An example of a recent specific project successfully completed is through funding received through People's Postcode. We were able to provide six levelled courses streamed into ability groups. We had a 100% pass rate

- Students who are illiterate in their first language were supported with some small group sessions
- Identifying and addressing the needs of the local community through community development
- Promotion of equal opportunities for everyone
- Adults gaining functional literacy skills
- Increase in the number of registered volunteers from the community
- Increased cultural awareness within communities
- Pre-entry ESOL classes available for people to learn when they need it the most

The Trustees confirm that they have complied with the duty in section 4 of the 2011 Charity Act to have due regard to guidance published by the Charity Commission regarding public benefit.

At the start of 2022 we continued with increased class numbers due to demand. All classes remained full for the academic year and all were back face to face. We supported students over six levels as well as online lessons for those who were working. We were able to offer additional support to those who needed extra classes in reading and writing. We also increased the levels of provision at the pre-entry level where demand was the highest. We supported learners from the moment they arrived and provided additional literacy support as many were illiterate in their own language.

Hotels were still being used locally to house asylum seekers in remote locations. We still needed to provide English classes for some people locally. We secured funding to support these individuals through Brelms and provided streamed classes for them being housed locally through the asylum system. This came with additional challenges as we had to organise things remotely and assess virtually. Where possible we encouraged learners to come out of the hotels and attend provision within our classes. This came with additional challenges as many had no money for bus fares. We decided to help fund their bus fares for those most in need. Additional challenges we faced were learners not having a device so keeping in contact was an issue and often learners could be moved by the Home Office without notice so they could no longer attend.

As the academic year moved on there was high demand for class places and waiting lists in operation. Even with our partnership working, there was a severe lack of ESOL places. Often we had new learners starting at different points within the year so planning and ensuring learners did not fall behind was a challenge. We have supported 315 students in some form of language learning at our Eastwood School provision in 2022. Hotel learners were 82 and we had 12 online learners. We continued with our learning ambassadors to help support communication, getting people signed up and generally staying in touch with us. We provided a summer school for those we felt were the most vulnerable and who needed continuity over the holiday period. We have been able to provide some additional support classes this year due to having some unrestricted funds that we could allocate. These have proved popular and are very much needed. These have included extra reading and writing sessions. We engaged 50 people here.

People's Postcode allowed us to fund our main delivery provision for six months. SYCF allowed us to fund provision for people in the hotels. Arnold Clark funding allowed flexible funding so we were able to use this for small group literacy. Lottery Awards for All allowed us to fund our core classes for the remaining three months of the academic year. Funding received from Trinity allowed us to use this for exam entry where learners could be entered for formal ESOL exams. Wharfedale Foundation provided us with an unrestricted grant to support English classes where most needed. Some reserves were used to support with additional classes and groups in response to demand

We have tried some new approaches to ESOL teaching. Two members of staff have been trained in the participatory approach to teaching ESOL learners. Staff received training and continue to trial this out within certain learning groups.

Two full time staff have been employed during this period providing invaluable support. One tutor continues the role of lead tutor, who coordinates online resources and the curriculum with support from the Trustees. We continue to support all students living locally to attend classes at school. The classes, groups and needs are changing all the time. Some students are being moved from the area and so class numbers are fluctuating. However, there are waves of new arrivals. The greatest need is at the lower end and the demand for pre-entry is great.

As we move forward into 2023, it has been necessary to diversify our funding sources and we continue to seek further funding to meet our client group's needs. This will include lots of additional provision for people who cannot read and write sufficiently.

## **Financial review**

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-months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. 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 the major risks. The main method of risk management is to take all major decisions at board meetings where all trustees can consider the risks rather than leaving the decision to people who operate the charity on a daily basis who will generally have a view from their particular operational perspective. However, we are constantly seeking new funding and commissioning opportunities for the sustainability of the activities and the organisation.

## **Structure, governance and management**

The company became a registered charity on 1st March 2019.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

E Frost  
C Lee  
A Ducker

Trustees are appointed either if recommended by the trustees or proposed by a member entitled to vote at a meeting. All trustees shall retire by rotation after three years but are eligible for re-election. None of the trustees has any beneficial interest in the company.

All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



E Frost Trustee

Dated: 19th October 2023

## **PREMIER LEARNING**

### **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF PREMIER LEARNING**

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#### **Independent Examiner's Report to the Trustees of Premier Learning**

I report to the trustees on my examination of the financial statements of Premier Learning (the charity) for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached

A handwritten signature in black ink, appearing to read 'E Broad', with a stylized flourish at the end.

Name: Emma Broad

Relevant Professional qualification/professional body: Executive consultant

Address: Jet2holidays ,Holiday House, Ingram Row, Holbeck, Leeds LS11 9AW

Date: 23rd October 2023

## PREMIER LEARNING

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

#### FOR THE YEAR ENDING 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<u>Income from:</u>					
<u>Charitable activities</u>	2	62141	40875	103,016	70,256
<u>Expenditure on:</u>					
<u>Charitable activities</u>	6	11500	40875	52375	83,119
Total charitable expenditure		11500	40875	64065	83,119
Net (expenditure) income for the year/Net movement in funds					
Fund balances at 1st January 2022		50,641		50,641	63,495
Funds at balance 31		38,951		38,951	34,153

December 2022

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## PREMIER LEARNING

### BALANCE SHEET

#### FOR THE YEAR ENDING 31 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets					
Current assets					
Debtors					
Cash at bank and in hand		38,951		34,153	
Total asset less current liabilities		38,951		34,153	
<b>Income funds</b>					
Restricted income funds		40,875		48,042	
Unrestricted funds		11,500		22,223	
		_____		_____	
		_____		_____	
Total funds		52,375		70,265	

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP. Act with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Trustees on 22 October 2023

**E Frost**  
**Trustee**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDING 31 DECEMBER 2022**

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#### **1 Accounting policies**

##### **Charity information**

Premier Learning is a CIO organisation currently delivering at Eastwood Village Primary School, Eldon Road S65 1RD.

##### **1.1 Accounting convention**

The accounts have been prepared in accordance with the charity's memorandum and articles of association, the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

## **PREMIER LEARNING**

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDING 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDING 31 DECEMBER 2022

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#### 1 Accounting policies

(Continued)

##### Charitable activities

These are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

##### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management, trustees' meetings and reimbursed expenses.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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:

Land & buildings	6.67% straight line
Plant and machinery	33% straight line
Fixtures, fittings & equipment	15% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDING 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDING 31 DECEMBER 2022

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### 1 Accounting policies (Continued)

#### 1.10 Restricted and unrestricted funds

Restricted funds are those received from donors which are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions and include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

#### 2 Income from charitable activities

Restricted income funds	40,875	48,042
Unrestricted funds	11,500	22,223
	<hr/>	<hr/>
Total funds	52,375	70,256

#### 3 Expenditure relating to charitable activities

Governance costs	2022	2021
	500	500

Governance costs include payments of £500 in respect of independent examination fees for 2021 and 2022

## **NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDING 31 DECEMBER 2022**

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### **4 Trustees**

The role of one of the trustees has provided a necessary service to the charity. In order for this to happen the following has been adhered to:

- A written agreement between the charity and the trustee (or connected person) being paid is in place.
- The exact or maximum amount to be paid is specified.
- Procedures are put in place to ensure that we do not allow payments or other benefits to half or more than half of the board as the number of trustees receiving any payment.

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

### **5 Taxation**

The organisation is a registered charity and is therefore exempt from charge to corporation tax on its charitable activities.

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDING 31 DECEMBER 2022

#### 6 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Balance at 1 January 2022 £	Movement in funds		Balance at 31 December 2022 £
	Incoming Resources £	Resources expended £		Incoming resources £	Resources expended £	
Brelms	5000	(5000)	-	-	-	-
Trinity	1275	(1275)	-	-	-	-
SYCF	5000	(5000)	-	-	-	-
Awards						
For All	10000	(10000)	-	-	-	-
Lottery						
People's						
Postcode	24600	(24600)	-	-	-	-
Arnold Clark	1000	(1000)	-	-	-	-
Donation	500	(500)	-	-	-	-
Wharfedale	5000	(5000)	-	-	-	-
	<b>52375</b>	<b>(52375)</b>	-	-	-	-

Brelms: Streamed classes for BAME

Trinity: Exam fees

SYCF: large grant to fund hotel provision and additional small groups

Lottery: Awards for All to support mainstream classes

People's Postcode: Course provision for six months

Arnold Clark: General running costs

Donation: General costs

Wharfedale Foundation: General running costs for classes

#### 7 Related party transactions

There were no disclosable related party transactions during the year.

