



THE LEARNING SKILLS TRUST

CHARITY NUMBER:

1202498 (ENGLAND AND WALES)

COMPANY REGISTRATION NUMBER:

CE031826(ENGLAND AND WALES)

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

PERIOD OF ACCOUNTS

START DATE: 1ST SEPTEMBER 2024

END DATE: 31ST AUGUST 2025

THE LEARNING SKILLS TRUST

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THE LEARNING SKILLS TRUST
TRUST INFORMATION
for the Period Ended 31 August 2025

TRUSTEES: Emma McKendrick resigned 22.11.24
John Davies resigned 01.05.25
Eric Smart
Andrew Gist
Paul Brewster
Mark Richards resigned 22.11.24
Peter Wells
Robert Williams resigned 22.11.24
Victoria Bagnall
Christopher Stevens
Julia Harrington
Joel Worrall appointed 20.11.25

TRADING ADDRESS: Long Meadow
Berwick St James
Salisbury
Wiltshire
SP3 4TQ

CHARITY NUMBER: 1202498 (England and Wales)

ACCOUNTANTS: Smart Accountants Ltd
Office 3
South Staffs Freight Terminal
Lynn Lane
Shenstone
WS14 0ED

THE LEARNING SKILLS TRUST

REPORT OF THE TRUSTEES for the Period Ended 31 August 2025

The trustees present their report with the financial statements of the trust for the period ended 31st August 2025.

PRINCIPAL ACTIVITIES

The principal activity of the trust in the period under review was:
Education and training.

TRUSTEES

The trustees below have held office during the period under review:

Emma McKendrick
John Davies
Eric Smart
Andrew Gist
Paul Brewster
Mark Richards
Peter Wells
Robert Williams
Victoria Bagnall
Christopher Stevens
Julia Harrington

No trustee was appointed to the trust during the period:
The following trustees resigned during the period.

Emma McKendrick
John Davies
Mark Richards
Robert Williams

Political and charitable donations

No charitable donations were made during the year.
No contributions to political organisations were made during the year.

The above report has been prepared in accordance with the provisions in Part XV of the Companies Act 2006 relating to small companies.

This report was approved by the board of trustees on: 20th November 2025

Paul Brewster
CHAIRMAN OF TRUSTEES

THE LEARNING SKILLS TRUST

NOTES TO THE FINANCIAL STATEMENTS for the Period Ended 31st August 2025

1. ACCOUNTING POLICIES

Basis of measurement and preparation of accounts

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover policy

The turnover shown in the surplus and deficit account represents revenue earned during the period, excluding VAT.

Tangible fixed assets depreciation policy

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Valuation information and information policy

Stock and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Other accounting policies

Assets obtained under hire purchase or leases are capitalised in the balance sheet and depreciated over their useful lives or lease term, whichever is shorter. The interest element is charged to the profit and loss account over the period. The capital element of the future payments is treated as a liability. Rentals paid under operating leases are charged to the profit and loss account as incurred. Research and development expenditure is written off in the period in which it is incurred.

2. OPERATING SURPLUS/(DEFICIT)

The operating surplus and deficit is stated after charging:

	2025	2024
	£	£
Depreciation - owned assets	127	191
Trustees' emoluments and other benefits etc	0	0

THE LEARNING SKILLS TRUST

INDEPENDENT ACCOUNTANTS' REPORT TO THE TRUSTEES OF THE LEARNING SKILL TRUST ON THE UNAUDITED ACCOUNTS

To the trustees:

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31st August 2025 set out on pages three to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these un-audited financial statements, in order to assist you to fulfil your statutory responsibilities. These un-audited financial statements have been compiled from the accounting records, information and explanations supplied to us.

Our report has been prepared in accordance with the terms outlined above and for no other purpose. No person is entitled to rely on this report other than the trustees of The Learning Skills Trust or any other person expressly authorised to do so by our prior written consent. Save as above, we do not accept responsibility for this report to any other person or for any other purpose and we hereby disclaim any and all such liability.

You have approved the financial information and have acknowledged your responsibility for it, for the appropriateness of the accounting basis and for providing all information and explanations necessary for its completion.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given us and we do not therefore express any opinion on the financial information.

Smart Accountants Limited
Office 3
South Staffs Freight Terminal
Lynn Lane
Shenstone
WS14 0ED

Dated: 19th November 2025

DETAILED SURPLUS AND DEFICIT ACCOUNT
FOR THE YEAR ENDED 31st August 2025
FOR
THE LEARNING SKILLS TRUST

TRADING AND PROFIT AND LOSS ACCOUNT

31 August 2025

This page does not form part of the statutory financial statements

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LEARNING SKILLS TRUST

SURPLUS AND DEFICIT ACCOUNT 31 August 2025

	Notes	2025 £	2024 £
TURNOVER		190,296	171,779
Cost of Sales		125,526	78,048
GROSS PROFIT		64,770	93,731
Administrative Expenses		87,333	84,674
OPERATING (LOSS)/PROFIT	2	(22,563)	9,057
Interest Receivable and similar income		2,383	1,549
Interest payable and similar charges		0	0
PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION		(20,180)	10,606
Tax on profit on ordinary activities	3	0	0
PROFIT/(LOSS) FOR THE FINANCIAL YEAR AFTER TAXATION		(20,180)	10,606
Retained profit brought forward		43,221	32,615
Dividends		0	0
RETAINED PROFIT CARRIED FORWARD		23,041	43,221

LEARNING SKILLS TRUST

BALANCE SHEET

31 August 2025

	Notes	£	2025 £	£	2024 £
FIXED ASSETS:					
Tangible assets	4		255		382
CURRENT ASSETS:					
Stocks		0		0	
Debtors	5	12,336		0	
Cash at bank and in hand		44,252		55,624	
		56,588		55,624	
CREDITORS: Amounts falling					
due within one year	6	(33,802)		(12,785)	
due after one year	7	0		0	
NET CURRENT (LIABILITIES)/ASSETS:			22,786		42,839
TOTAL ASSETS LESS CURRENT LIABILITIES:			23,041		43,221
PROVISION FOR LIABILITIES AND CHARGES:			0		0
			23,041		43,221
CAPITAL AND RESERVES:					
Profit and loss account	8		23,041		43,221
Shares	9		0		0
SHAREHOLDERS' FUNDS:			23,041		43,221

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025

No notice has been deposited under Section 476 of the Companies Act 2006 in relation to its financial statements for the financial year.

The directors acknowledge their responsibility for:

(a) ensuring that the directors keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each 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 financial statements, so far as applicable to the company. These financial statements have been prepared in accordance with the special provisions of part XV of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities 2015 (effective January 2015).

ON BEHALF OF THE BOARD:

Mr Paul Brewster

Chairman of Trustees

Approved by the Board on November 2025

These notes form part of the financial statements

LEARNING SKILLS TRUST

NOTES TO THE FINANCIAL STATEMENTS 31 August 2025

3 TAXATION

The tax (credit)/charge on the loss on ordinary activities for the year was as follows:

	2025 £	2024 £
UK Corporation Tax/(refund)	0	0
Corporation Tax over provision	0	0
Deferred Taxaton	0	0
	<u>0</u>	<u>0</u>

UK Corporation Tax has been charged at 19/25%

4 TANGIBLE FIXED ASSETS

	Plant and machinery £	Office equipment £	Furniture & fixtures £	Motor vehicles £	Totals £
COST					
1 September 2024	0	2,074	0	0	2,074
Additions					0
	<u>0</u>	<u>2,074</u>	<u>0</u>	<u>0</u>	<u>2,074</u>
31 August 2025	0	2,074	0	0	2,074
DEPRECIATION	@25%WDV	33% RB			
1 September 2024	0	1,692	0	0	1,692
Charge for the year	0	127	0	0	127
	<u>0</u>	<u>1,819</u>	<u>0</u>	<u>0</u>	<u>1,819</u>
31 August 2025	0	1,819	0	0	1,819
NET BOOK VALUE					
31 August 2025	<u>0</u>	<u>255</u>	<u>0</u>	<u>0</u>	<u>255</u>
1 September 2024	<u>0</u>	<u>382</u>	<u>0</u>	<u>0</u>	<u>382</u>

5 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade Debtors	12,336	0
VAT; debtor	0	0
Prepayments	0	0
	<u>12,336</u>	<u>0</u>

LEARNING SKILLS TRUST

NOTES TO THE FINANCIAL STATEMENTS

31 August 2025

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors (Legal & professional fees)	(2,032)	(2,030)
Other creditors; pensions	0	0
Creditors VAT	0	0
Creditors PAYE/NI	(2,151)	(1,446)
Creditors Nest	(326)	(316)
Creditors Corporation Tax	0	0
Accruals/prepayments	(29,293)	(8,993)
	<u>(33,802)</u>	<u>(12,785)</u>

7 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2025	2024
	£	£
Director's loan account	0	0
	<u>0</u>	<u>0</u>

8 SURPLUS AND DEFICIT ACCOUNT

	2025	2024
	£	£
Profit and loss account b/f	43,221	32,615
Dividends	0	0
Profit for the year	(20,180)	10,606
Profit carried forward	<u>23,041</u>	<u>43,221</u>

9 CAPITAL & RESERVES

	2025	2024
	£	£
Ordinary £ shares	0	0
Ordinary £ B shares	0	0
	<u>0</u>	<u>0</u>

10 AVERAGE NUMBER OF EMPLOYEES

2025	2024
1	1

11 CONTROL

The trust is controlled by the trustees listed above.