
ACHIEVE THROUGH LEARNING LIMITED

Directors Report and Financial Statements

For the year ended 31st July 2020

Company registration number: 05511153

ACHIEVE THROUGH LEARNING LIMITED

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ACHIEVE THROUGH LEARNING LIMITED

Company Information

Directors

D A Whitehead
D N Pullein
N J Davis

Company number

05511153

Registered Office

Achieve Through Learning Limited
c/o Leeds College of Building
North Street
Leeds
LS2 7QT

Bankers

NatWest
Goole Branch
13 Boothferry Road
Town Centre
Goole
DN14 5GD

Auditor

Grant Thornton UK LLP
No 1 Whitehall Riverside
Whitehall Road
Leeds
LS1 4BN

ACHIEVE THROUGH LEARNING LIMITED

Directors Report for year ended 31st July 2020

The directors present their report and audited financial statements for the year ended 31st July 2020.

Principal activity

The principal activity of the company is the provision of education and training.

Operational Summary

The company was incorporated on the 18th July 2005 as Achieve Through Learning Limited.

The company commenced trading on 1st January 2006 and its first report was for the period ending 31st July 2006. This report covers the period from 1st August 2019 to 31st July 2020.

Financial Performance

Achieve Through Learning Ltd (ATL) continued to struggle with recruitment following the apprenticeship reform changes in May 2017. The Corporation agreed at its meeting on 21st January 2020 to close Achieve Through Learning Ltd. The ESFA contracts were novated to Leeds College of Building in May 2020. Continuing learners were also transferred to the College from that date. Due to the closure the 2019/20 accounts are not prepared on a going concern basis. This change in accounting policy does not impact on any of the numbers.

Directors of the company

D A Whitehead
D N Pullein
N J Davis

This report has been prepared in accordance with the special provisions for small companies under Section 415A of the Companies Act 2006.

This report was approved by the Board on 15th December 2020 and signed on its behalf by:



Achieve Through Learning Limited
Director

D A Whitehead

ACHIEVE THROUGH LEARNING LIMITED

Directors' responsibilities statement

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs and profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors confirm that:

- so far as each director is aware, there is no relevant audit information of which the company's auditor is unaware; and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Director



D A Whitehead

Independent auditor's report to the members of Achieve Through Learning Limited

Opinion

We have audited the financial statements of Achieve Through Learning Limited (the 'company') for the year ended 31st July 2020 which comprise the Income Statement, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102; 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31st July 2020 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

The impact of macro-economic uncertainties on our audit

Our audit of the financial statements requires us to obtain an understanding of all relevant uncertainties, including those arising as a consequence of the effects of macro-economic uncertainties such as Covid-19 and Brexit. All audits assess and challenge the reasonableness of estimates made by the directors and the related disclosures and the appropriateness of the going concern basis of preparation of the financial statements. All of these depend on assessments of the future economic environment and the company's future prospects and performance.

Covid-19 and Brexit are amongst the most significant economic events currently faced by the UK, and at the date of this report their effects are subject to unprecedented levels of uncertainty, with the full range of possible outcomes and their impacts unknown. We applied a standardised firm-wide approach in response to these uncertainties when assessing the company's future prospects and performance. However, no audit should be expected to predict the unknowable factors or all possible future implications for a company associated with these particular events.

Emphasis of matter

We draw attention to Note 1 to the financial statements, which describes the basis of preparation of the financial statements. As described in the note the company ceased trading in May 2020 and accordingly the directors have not prepared the financial statements on a going concern basis. Our opinion is not modified in respect of this matter.

Other information

The directors are responsible for the other information. The other information comprises the information included in the Directors' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report under the Companies Act 2006

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the strategic report.

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 3, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Deborah Watson BSc (Hons) FCA**

Senior Statutory Auditor

for and on behalf of Grant Thornton UK LLP

Statutory Auditor, Chartered Accountants

Leeds

22/12/2020

ACHIEVE THROUGH LEARNING LIMITED**Income Statement for the Year to 31st July 2020**

		2020	2019
	<i>Notes</i>	£	£
Turnover		387,302	939,800
Cost of Sales		(353,469)	(917,071)
Gross Profit		33,833	22,729
Administrative expenses	4	(27,078)	(42,841)
Write off Inter Company Loan		-	(1,138,249)
Operating Profit / (Loss)		6,755	(1,158,361)
Interest receivable		-	-
Profit / (Loss) on ordinary activities before taxation		6,755	(1,158,361)
Tax on profit on ordinary activities	6	-	-
Profit / (Loss) for the financial period		6,755	(1,158,361)
Loss brought forward		(257)	1,158,104
Profit / (Loss) for financial period reported above		6,755	(1,158,361)
Gift Aid LCB		(6,498)	-
Profit carried forward		-	(257)

The accompanying notes and polices on pages 8 to 11 form part of these financial statements.

ACHIEVE THROUGH LEARNING LIMITED - COMPANY NUMBER 05511153**Balance Sheet as at 31st July 2020**

	<i>Notes</i>	2020 £	2019 £
Current assets			
Debtors	9	-	4,073
Other Debtors		3,253	2,909
Prepayments	9	-	74,000
Cash at bank and in hand		19,393	40,722
		22,646	121,704
Creditors - amounts falling due within one year			
	10	(22,546)	(121,861)
Net current assets / liabilities		100	(157)
Net assets / liabilities		100	(157)
Capital and reserves			
Called up share capital	11	100	100
Profit and loss account		-	(257)
Shareholders' funds		100	(157)

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of directors on 15th December 2020 and were signed on its behalf by:



Achieve Through Learning Limited
Director
D A Whitehead



Achieve Through Learning Limited
Director
N J Davis

The accompanying notes and policies on pages 8 to 11 form part of these financial statements.

ACHIEVE THROUGH LEARNING LIMITED

Notes to the Financial Statements for the year to 31st July 2020

1. Company information

Achieve Through Learning Limited is a company limited by shares and was incorporated in the United Kingdom and is registered at Leeds College of Building, North Street, Leeds, LS2 7QT.

2. Basis of Preparation

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Section 1A of the Financial Reporting Standard 102 (Provision for Small Companies) – ‘the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (‘FRS102’). There were no material departures from the standard. The financial statements have been prepared on the historical cost basis.

The financial statements are presented in Sterling (£).

The Company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland”.

- the requirement to prepare a cash flow under Section 7;
- the requirement to disclose financial instruments under Section 11;
- the requirement to disclose related parties under Section 33.

Going Concern

Achieve Through Learning Limited ceased trading in May 2020 and all learners and contracts transferred to Leeds College of Building. Due to this, the accounts for 2019/20 are final accounts where trading activity will be recorded and therefore have not been prepared on a going concern basis. This change in accounting treatment does not impact on the numbers.

3. Accounting Policies

Gift Aid Policy

Achieve Through Learning Limited has agreed to gift aid all taxable profits to Leeds College of Building. Gift aid payments are accounted for as a deduction from retained profits.

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible fixed assets and depreciation

Equipment with a useful life greater than one year is capitalised at cost. Depreciation is charged in order to write off the assets over their estimated useful lives.

Capital items are depreciated as follows

Computer Equipment 3 years
General Equipment 10 years

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

ACHIEVE THROUGH LEARNING LIMITED**Notes to the Financial Statements for the year to 31st July 2020**

4. Administrative Expenses	2020	2019
	£	£
Administrative expenses include:		
Auditors remuneration for audit services	7,000	4,700

5. Directors Remuneration

None of the Directors received any remuneration in year ended 31st July 2020 from the Company (2016: None)

6. Taxation

The Company distributes all taxable profits to the parent Company, Leeds College of Building, through gift aid.

7. Dividends

No dividends have been paid.

8. Tangible Fixed Assets

	Office Equipment	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
At 1 August 2019	3,015	2,979	29,676	35,670
Additions	-	-	-	-
At 31 July 2020	<u>3,015</u>	<u>2,979</u>	<u>29,676</u>	<u>35,670</u>
Depreciation				
At 1 August 2019	3,015	2,979	29,676	35,670
Charge for the year	-	-	-	-
At 31 July 2020	<u>3,015</u>	<u>2,979</u>	<u>29,676</u>	<u>35,670</u>
Net Book Value				
At 31 July 2020	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 July 2019	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

ACHIEVE THROUGH LEARNING LIMITED**Notes to the Financial Statements for the year to 31st July 2020****9. Debtors: Amounts falling due within one year**

	2020	2019
	£	£
Trade debtors	-	4,073
Other debtors	3,253	2,909
Prepayments and accrued income	-	74,000
	3,253	80,982

10. Creditors - amounts falling due within one year

	2020	2019
	£	£
Gift Aid LCB	6,498	-
Trade Creditors	1,000	9,941
Other taxation and social security	32	3,002
Accruals	6,015	103,418
Other Creditors	9,001	5,500
	22,546	121,861

11. Capital and reserves**Called Up Share Capital****Allotted, called up and fully paid**

Number:	Class:		2020	2019
			£	£
100	Ordinary	Nominal Value: £1	100	100

ACHIEVE THROUGH LEARNING LIMITED**Notes to the Financial Statements for the year to 31st July 2020****12. Related Party Disclosures****Ultimate controlling party**

Leeds College of Building holds 100% of the share capital.

Three of the Directors of the company are Senior Post holders within Leeds College of Building (a Further Education College established under the Further Education Act 1992).

Through its Directors the Company is effectively controlled by the Governing Body of Leeds College of Building.

Related Party Transactions

As permitted by FRS102 (Section 33), transactions which eliminate on consolidation have not been reported as the company is a wholly owned subsidiary of Leeds College of Building, North Street, Leeds LS2 7QT.