

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2019**  
**FOR**  
**LEARNING PERFORMANCE TRAINING LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2019**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abridged Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**LEARNING PERFORMANCE TRAINING LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 AUGUST 2019**

**DIRECTOR:** Mr R Dickson

**REGISTERED OFFICE:** The Old Bank House  
1 High Street  
Arundel  
BN18 9AD

**REGISTERED NUMBER:** 04696329 (England and Wales)

**ACCOUNTANTS:** Newton Magnus  
Chartered Certified Accountants  
& Statutory Auditors  
Arrowsmith Court  
Station Approach  
Broadstone  
Dorset  
BH18 8AT

**ABRIDGED BALANCE SHEET  
31 AUGUST  
2019**

	Notes	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets	4	2,528	4,389
<b>CURRENT ASSETS</b>			
Debtors		145,738	287,777
Cash at bank and in hand		<u>38,299</u>	<u>66,335</u>
		184,037	354,112
<b>CREDITORS</b>			
Amounts falling due within one year		<u>(59,001)</u>	<u>(95,554)</u>
<b>NET CURRENT ASSETS</b>		<u>125,036</u>	<u>258,558</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		127,564	262,947
<b>PROVISIONS FOR LIABILITIES</b>		<u>(481)</u>	-
<b>NET ASSETS</b>		<u><u>127,083</u></u>	<u><u>262,947</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		105	105
Retained earnings		<u>126,978</u>	<u>262,842</u>
		<u><u>127,083</u></u>	<u><u>262,947</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

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

**ABRIDGED BALANCE SHEET - continued  
31 AUGUST  
2019**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 August 2019 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 18 May 2020 and were signed by:

Mr R Dickson - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2019**

**1. STATUTORY INFORMATION**

Learning Performance Training Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover represents the value of goods and services supplied by the company during the year, excluding value added tax.

**Tangible fixed assets**

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

Fixtures and fittings - 25% on reducing balance  
Computer equipment - 33% on cost

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income

Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods

different from those in which they are recognised in financial statements. Deferred tax is measured

using tax rates and laws that have been enacted or substantively enacted by the year end and that

are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is

probable that they will be recovered against the reversal of deferred tax liabilities or other future

taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2019**

**2. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2018 - 5 ) .

**4. TANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1 September 2018 and 31 August 2019	<u>44,034</u>
<b>DEPRECIATION</b>	
At 1 September 2018	39,645
Charge for year	<u>1,861</u>
At 31 August 2019	<u>41,506</u>
<b>NET BOOK VALUE</b>	
At 31 August 2019	<u>2,528</u>
At 31 August 2018	<u><u>4,389</u></u>