YORKSHIRE PROFICIENCY TEST COMMITTEE

England & Wales · Charity number 1006706

Details

Other names	SOUTH AND WEST YORKSHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE, SOUTH AND WEST YORKSHIRE PROFICIENCY TEST COMMITTEE
Status	Registered
Legal form	Other
Registered	1991-12-05
Register	View on the Charity Commission register

Contact

Address	Beeches Farm Tollerton Lane Newton On Ouse York YO30 2DQ
Phone	01347848986
Email	yptc@btconnect.com
Website	WWW.YPTC.ORG.UK

Activities

Objects: THE ADVANCEMENT OF EDUCATION BY MEANS OF COLLABORATION WITH THE NATIONAL PROFICIENCY TESTS COUNCIL IN THE ADMINISTRATION OF: (1) SCHEMES OF PROFICIENCY TESTS WITHIN THE COUNTY OF YORKSHIRE AND SOUTH CLEVELAND AND SUCH SURROUNDING GEOGRAPHICAL AREA AS THE COMMITTEE, AT THE REQUEST OF THE COUNCIL, MAY FROM TIME TO TIME DECIDE. (2) VOCATIONAL QUALIFICATIONS, CERTIFICATES OF QUALIFICATION AND OTHER SUCH AWARDS IN AGRICULTURE, HORTICULTURE, FORESTRY AND OTHER INDUSTRIES WITHIN THE COUNTY OF YORKSHIRE AND SOUTH CLEVELAND AND SURROUNDING GEOGRAPHICAL AREA AS THE COMMITTEE SHALL FROM TIME TO TIME DECIDE.

Activities: YPTC continues to act as a assessment centre for NPTC. We provide a wide range of landbased assessments both economically and efficiently. We deliver approximately 3000 test per annum.

Classification

- **How:** Makes Grants To Individuals, Provides Services
- **What:** Education/training, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** COUNTY OF YORKSHIRE AND SOUTH CLEVELAND AND SURROUNDING GEOGRAPHICAL AREA AS THE COMMITTEE SHALL FROM TIME TO TIME DETERMINE
- Throughout England

Finances

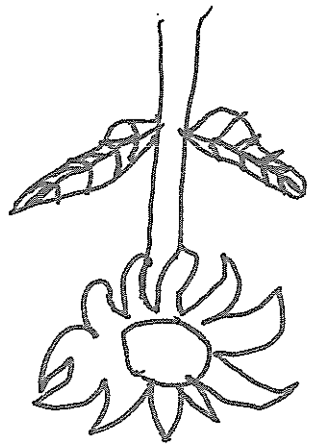
Period end	Income	Expenditure	Assets	Employees
2025-08-31	£112,505	£129,111	-	-
2024-08-31	£153,604	£172,833	-	-
2023-08-31	£170,517	£174,339	-	-
2022-08-31	£198,077	£186,575	-	-
2021-08-31	£176,649	£175,725	-	-
2020-08-31	£160,818	£151,005	-	-

Trustees

Name	Role	Appointed
GEOFF WILSON		
Kirsty Searby		2013-09-01
RICHARD SEARBY		

Accounts

Charity registration number: 1006706



YORKSHIRE PROFICIENCY TEST COMMITTEE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

Morrell Middleton Auditors Ltd

Yorkshire Proficiency Test Committee
Contents

Governing Document

The charity was created by a trust deed dated 26th November 1974 as amended 17th July 1991, 19th October 1994 and 26th March 1996.

Trustee Selection Methods

Trustees are appointed by the Committee.

Induction and Training of Trustees

The induction process for newly appointed trustees comprises an initial meeting with the trustees to brief them on their legal obligations under charity law, the decision making processes of the charity and its policies and procedures.

Organisational Structure

The committee consist of members of the National Farmers Union, Transport & General Worker's Union, Young Farmer's Clubs and Further Education Providers. It may also include co-opted members as required.

The committee shall meet a sufficient number of times each year to carry out the work before them and as requested by the chariman.

The committee is responsible for all matters, including the assessing, monitoring and maintaining of standards relating to awards within the geographical area of jurisdiction and shall act on recommendation of the National Proficiency Tests Council.

It shall seek to promote and publicise awards wherever possible.

It shall provide facilities to enable access to awards for any persons who may require them.

It shall recruit, train and appoint examiners and/or assessors for awards to the criteria determined by the Council and ensure that such examiners and assessors are regularly updated in accordance with the policies of the Council. It shall review annually its lists of examiners and assessors.

It shall submit an annual report to interested bodies and will receive recommendations from participating bodies.

Reference and Administrative Details

Trustees

Mrs Kirsty Searby
Mr Geoff Wilson
Mr Richard Searby

Charity Number

1006706

Principal Address

Beeches Farm, Tollerton Lane
Newton on Ouse
York
North Yorkshire
YO30 2DQ

Independent Examiner

S J Morrell FCCA
Morrell Middleton Auditors Ltd
ACCA
Wellington House
Aviator Court
York
YO30 4UZ

Yorkshire Proficiency Test Committee
Trustees' Report For The Year Ended 31 August 2025

The trustees present their report and the financial statements for the year ended 31 August 2025.

Objectives and Activities

Aims and Objectives

The objectives are the advancement of eduction by means of collabortation with the National Proficiency Tests Councl in the administration of:

1) Scheme of proficiency test within the county of Yorkshire and South Cleveland and such surrounding geographical area as the committee, at the request of the council, may from time to time decide.

2) Vocational qualifications, certificates of qualification and other such awards in agriculture, horticulture, forestry and other industries within the count of Yorkshire and South Cleveland and surrounding geographical area as the committee shall from time to time decide.

Public Benefit

In planning the activites for the year the trustees have kept in mind the Charity Commission's guidance on public benefiit at the trustee meetings.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

Compared to last year, 2024/25 showed a decrease in net income.

During the year 1,078 tests were completed, compared to 1,526 test in 2023/24.

The target for tests was 1,400 in 2024/25.

Plans for Future Periods

The Committee have set a target of tests for 2025/26 of 800.

Financial Review

Financial Position

The total income from Candidate fees this year has decreased to £111,356, a reduction of £40,490 on 2024. Total costs have decreased by £43,721. As a result the SOFA shows a net loss before investment gains/losses of £16,606 compared to losses of £19,227 in 2024.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to six month's expenditure. This provides sufficient funds to cover management and administration costs and to cover Examiner's fees which arise. The balance held as unrestricted funds at 31st August 2025 were £635,998 of which £87,751 are regarded as free reserves, after allowing for funds tied up in fixed assets. Actual six months expenditure totalled £64,555 and hence the target reserves were maintained thoughout the year in order to build up reserves due to the uncertainity over future levels of income.

Investment Policy and Objectives

Under the trust deed, the charity has the power to make any investment which the members see fit, in accordance with the objectives of the Committee.

The trustees have not adopted an ethical investment policy.

Structure, Governance and Management

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

R Searby

Mr Richard Searby

Trustee
11/12/2025

Yorkshire Proficiency Test Committee
Independent Examiner's Report to the Trustees of Yorkshire Proficiency Test Committee
For The Year Ended 31 August 2025

I report to the trustees on my examination of the accounts of Yorkshire Proficiency Test Committee (the Trust) for the year ended 31 August 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 2011 Act and in carrying out my examination, I have followed the 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 contents 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.

S J Morrell FCCA

11/12/2025
Wellington House
Aviator Court
York
YO30 4UZ

Yorkshire Proficiency Test Committee
Statement of Financial Activities
For The Year Ended 31 August 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Other trading activities	3	111,356	151,846
Investments	4	1,149	1,758
		112,505	153,604
EXPENDITURE ON:			
Raising funds	6	(129,111)	(172,831)
NET EXPENDITURE BEFORE INVESTMENT LOSSES		(16,606)	(19,227)
Net gains on investments		30,097	55,637
NET EXPENDITURE		13,491	36,410
NET MOVEMENT IN FUNDS		13,491	36,410
RECONCILIATION OF FUNDS:			
Total funds brought forward		622,507	586,097
TOTAL FUNDS CARRIED FORWARD	14	635,998	622,507

The notes on pages 7 to 11 form part of these financial statements.

Yorkshire Proficiency Test Committee
Statement of Financial Position
As At 31 August 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	**9**	11,766	12,484
Investments	**10**	536,481	456,384
		548,247	468,868
CURRENT ASSETS			
Stocks	**11**	750	4,620
Debtors	**12**	9,357	6,529
Cash at bank and in hand		78,893	146,933
		89,000	158,082
Creditors: Amounts Falling Due Within One Year	**13**	(1,249)	(4,443)
NET CURRENT ASSETS (LIABILITIES)		87,751	153,639
TOTAL ASSETS LESS CURRENT LIABILITIES		635,998	622,507
NET ASSETS		635,998	622,507
FUNDS OF THE CHARITY			
Unrestricted Funds		635,998	622,507
TOTAL FUNDS	**14**	635,998	622,507

On behalf of the board

R Searby

Mr Richard Searby

Trustee
11/12/2025

The notes on pages 7 to 11 form part of these financial statements.

1. General Information

Yorkshire Proficiency Test Committee is an unincorporated charity registered with the Charity Commission, registered charity number 1006706. The principal address is Beeches Farm, Tollerton Lane, Newton on Ouse, York, North Yorkshire, YO30 2DQ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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.

Yorkshire Proficiency Test Committee is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

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.

2.3. Resources Expended

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising Funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance Costs

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

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	5% Reducing Balance
Fixtures & Fittings	15% Reducing Balance

2.5. Investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

2.6. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.8. Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.9. Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

2.10. Trade Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

2.11. Fund Structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

3. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Registration fees	47,117	78,063
Administration fees	15,617	23,521
Assessor fees	14,177	35,447
Test fees	34,445	14,815
	111,356	151,846

4. Investment Income

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Interest on short-term deposits	1,149	1,758

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Bad debts	2,206	15,496
Depreciation of tangible fixed assets - owned	718	2,075

6. Analysis of Expenditure

			2025
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Raising funds	117,182	11,929	129,111

			2024
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Raising funds	160,678	12,153	172,831

7. Support Costs

	2025 Raising funds
	£
Premises expenses	450
General administration	10,520
Depreciation	718
Interest payable	241
	11,929

	2024 Raising funds
	£
General administration	9,925
Depreciation	2,075
Interest payable	153
	12,153

8. **Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

9. **Tangible Assets**

	Land & Property Freehold	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 September 2024	16,532	11,666	28,198
As at 31 August 2025	16,532	11,666	28,198
Depreciation			
As at 1 September 2024	4,987	10,727	15,714
Provided during the period	577	141	718
As at 31 August 2025	5,564	10,868	16,432
Net Book Value			
As at 31 August 2025	10,968	798	11,766
As at 1 September 2024	11,545	939	12,484

10. **Investments**

	Other
	£
Cost or Valuation	
As at 1 September 2024	456,384
Additions	50,000
Fair value adjustments	30,097
As at 31 August 2025	536,481
Provision	
As at 1 September 2024	-
As at 31 August 2025	-
Net Book Value	
As at 31 August 2025	536,481
As at 1 September 2024	456,384

11. **Stocks**

	2025	2024
	£	£
Stock	750	4,620

12. **Debtors**

	2025	2024
	£	£
Due within one year		
Trade debtors	9,357	6,529

13. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	249	3,443
Accruals and deferred income	1,000	1,000
	1,249	4,443

14. Movement in Funds

	As at 1 September 2024	Income	Expenditure	As at 31 August 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	622,507	112,505	(99,014)	635,998
Total funds	622,507	112,505	(99,014)	635,998

	As at 1 September 2023	Income	Expenditure	As at 31 August 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	586,097	153,604	(117,194)	622,507
Total funds	586,097	153,604	(117,194)	622,507

15. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£

16. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

Yorkshire Proficiency Test Committee
Detailed Statement of Financial Activities
For The Year Ended 31 August 2025

	2025	2024
	Total funds	**Total funds**
	£	**£**
INCOME AND ENDOWMENTS FROM:		
Other trading activities		
Registration fees	47,117	78,063
Administration fees	15,617	23,521
Assessor fees	14,177	35,447
Test fees	34,445	14,815
	111,356	151,846
Investments		
Interest on short term deposits	1,149	1,758
	1,149	1,758
	112,505	153,604
EXPENDITURE ON:		
Raising funds		
Registration costs	(46,930)	(58,579)
Assessor costs	(27,565)	(50,626)
Honorary secretary	(39,543)	(34,120)
Admin assistant	(938)	(1,857)
Bad debts written off	(2,206)	(15,496)
Light and heat	(450)	-
Computer software, consumables and maintenance	(884)	(733)
Insurance	(288)	(274)
Printing, postage and stationery	(244)	(529)
Telephone	(4,053)	(3,162)
Accountancy fees	(1,872)	(1,656)
Charitable donations	(2,925)	(2,200)
Sundry expenses	(254)	(1,371)
Depreciation	(718)	(2,075)
Bank charges	(241)	(153)
	(129,111)	(172,831)
	(129,111)	(172,831)
NET EXPENDITURE BEFORE INVESTMENT LOSSES	(16,606)	(19,227)
Net gains on investments		
Fair value surplus on revaluation of investments	30,097	55,637
	30,097	55,637
NET INCOME	13,491	36,410

YORKSHIRE PROFICIENCY TEST COMMITTEE

England & Wales - Charity number 1006706

Accounts

Charity registration number: 1006706

Yorkshire Proficiency Test Committee

Annual Report and Financial Statements

for the Year Ended 31 August 2024

Morrell Middleton
Wellington House
Aviator Court
Clifton Moor
York
North Yorkshire
YO30 4UZ

Yorkshire Proficiency Test Committee

Contents (continued)

Yorkshire Proficiency Test Committee

Reference and Administrative Details

Trustees	K Chapple R Searby
Charity Registration Number	1006706
Principal Office	Beeches Farm Tollerton Lane Newton on Ouse York North Yorkshire YO30 2DQ
Independent Examiner	Morrell Middleton Wellington House Aviator Court Clifton Moor York North Yorkshire YO30 4UZ
Solicitors	Grays Duncombe Place York YO1 7DY

Yorkshire Proficiency Test Committee

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2024.

Objectives and activities

Objects and aims

The objectives are the advancement of eduction by means of collabortation with the National Proficiency Tests Councl in the administration of:

1) Scheme of proficiency test within the county of Yorkshire and South Cleveland and such surrounding geographical area as the committee, at the request of the counicl, may from time to time decide.

2) Vocational qualifications, certificates of qualification and other such awards in agriculture, horticulture, forestry and other industries within the count of Yorkshire and South Cleveland and surrounding geographical area as the committee shall from time to time decide.

In planning the activites for the year the trustees have kept in mind the Charity Commission's guidance on public benefiit at the trustee meetings.

Achievements and performance

Compared to last year, 2023/24 showed a increase in net income.

During the year 1,526 tests were completed, compared to 2,178 test in 2022/23

The target for tests was 1,750 in 2023/24.

Financial review

The total income from Candidate fees this year has decreased to £151,846, a reduction of £17,759 on 2023. Total costs have decreased by £1,509. As a result the SOFA shows a net loss before investment gains/losses of £19,227 compared to losses of £3,822 in 2023.

Policy on reserves

It is the policy of the charity to maintain unresriteced funds, which are the free reserves of the charity, at a level which equates to six month's expenditure. This provides sufficient funds to cover management and administration costs and to cover Examiner's fees which arise. The balance held as unrestricted funds at 31st August 2024 were £622,507 of which £153,640 are regarded as free reserves, after allowing for funds tied up in fixed assets. Actual six months expenditure totalled £86,416 and hence the target reserves were maintained thoughout the year in order to build up reserves due to the uncertainity over future levels of income.

Investment policy and objectives

Under the trust deed, the charity has the power to make any investment which the members see fit, in accordance with the objectives of the Committee.

The trustees have not adopted an ethical investment policy.

Plans for future periods

Aims and key objectives for future periods

The Committee have set a target of tests for 2024/25 of 1,400.

Structure, governance and management

Nature of governing document

The charity was created by a trust deed dated 26th November 1974 as amended 17th July 1991, 19th October 1994 and 26th March 1996.

Recruitment and appointment of trustees

Trustees are appointed by the Committee.

Induction and training of trustees

The induction process for newly appointed trustees comprises an initial meeting with the trustees to brief them on their legal obligations under charity law, the decision making processes of the charity and its policies and procedures.

Organisational structure

The committee consist of members of the National Farmers Union, Transport & General Worker's Union, Young Farmer's Clubs and Further Eduction Providers. It may also include co-opted members as required.

The committee shall meet a sufficient number of times each year to carry out the work before them and as requested by the chariman.

The committee is responsible for all matters, including the assessing, monitoring and maintaining of standards relating to awards within the geographical area of jurisdiction and shall act on recommendation of the National Proficiency Tests Council.

It shall seek to promote and publicise awards wherever possible.

It shall provide facilities to enable access to awards for any persons who may require them.

It shall recruit, train and appoint examiners and/or assessors for awards to the criteria determined by the Council and ensure that such examiners and assessors are regularly updated in accordance with the policies of the Council. It shall review annually its lists of examiners and assessors.

It shall submit an annual report to interested bodies and will receive recommendations from participating bodies.

Yorkshire Proficiency Test Committee

Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 27 March 2025 and signed on its behalf by:

....

R Searby
Trustee

Yorkshire Proficiency Test Committee

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 27 March 2025 and signed on its behalf by:

R Searby
Trustee

Independent Examiner's Report to the trustees of Yorkshire Proficiency Test Committee

I report to the trustees on my examination of the accounts of Yorkshire Proficiency Test Committee for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity trustees of Yorkshire Proficiency Test Committee 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 Yorkshire Proficiency Test Committee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Yorkshire Proficiency Test Committee 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 accounting 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.

....

S J Morrell FCCA

Wellington House
Aviator Court
Clifton Moor
York
North Yorkshire
YO30 4UZ

27 March 2025

Yorkshire Proficiency Test Committee

Statement of Financial Activities for the Year Ended 31 August 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Other trading activities		151,846	151,846
Investment income	3	1,758	1,758
Total income		153,604	153,604
Expenditure on:			
Raising funds		(117,196)	(117,196)
Total expenditure		(117,196)	(117,196)
Net income		36,408	36,408
Net movement in funds		36,408	36,408
Reconciliation of funds			
Total funds brought forward		586,097	586,097
Total funds carried forward	12	622,505	622,505

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Other trading activities		169,604	169,604
Investment income	3	912	912
Total income		170,516	170,516
Expenditure on:			
Raising funds		(183,204)	(183,204)
Total expenditure		(183,204)	(183,204)
Net expenditure		(12,688)	(12,688)
Net movement in funds		(12,688)	(12,688)
Reconciliation of funds			
Total funds brought forward		598,785	598,785
Total funds carried forward	12	586,097	586,097

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 12.

Yorkshire Proficiency Test Committee

(Registration number: 1006706)
Balance Sheet as at 31 August 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	7	938	2,405
Investments	8	467,929	412,900
		468,867	415,305
Current assets			
Stocks	9	4,620	4,620
Debtors	10	6,529	20,331
Cash at bank and in hand		146,933	155,347
		158,082	180,298
Creditors: Amounts falling due within one year	11	(4,444)	(9,506)
Net current assets		153,638	170,792
Net assets		622,505	586,097
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		622,505	586,097
Total funds	12	622,505	586,097

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 27 March 2025 and signed on their behalf by:

....
R Searby
Trustee

The notes on pages 9 to 15 form an integral part of these financial statements.

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Yorkshire Proficiency Test Committee meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income and endowments
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
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

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

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £150.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture & Fittings	15% Reducing Balance
Office Equipment	3 Years Straight Line

Investment properties
Investment property is carried at fair value, derived from the current market prices for comparable real estate determined annually by external valuers. The valuers use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in profit or loss.

Fixed asset investments
Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock
Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

2 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Other trading income	151,846	151,846
Total for 2024	151,846	151,846
Total for 2023	169,604	169,604

3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,758	1,758
Total for 2024	1,758	1,758
Total for 2023	912	912

4 Expenditure on raising funds

a) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Gains/(Losses) on investments		(55,637)	(55,637)
Total for 2024		(55,637)	(55,637)
Total for 2023		8,866	8,866

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 September 2023	11,666	11,666
At 31 August 2024	11,666	11,666
Depreciation		
At 1 September 2023	9,261	9,261
Charge for the year	1,467	1,467
At 31 August 2024	10,728	10,728
Net book value		
At 31 August 2024	938	938
At 31 August 2023	2,405	2,405

8 Fixed asset investments

	2024 £	2023 £
Investment properties	11,545	12,153
Other investments	456,384	400,747
	467,929	412,900

Investment properties

	Investment properties £
Cost or Valuation	
At 1 September 2023	16,532
Provision	
At 1 September 2023	4,379
Charge for the year	608
At 31 August 2024	4,987
Net book value	
At 31 August 2024	11,545
At 31 August 2023	12,153

There has been no valuation of investment property by an independent valuer.

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 September 2023	400,747	400,747
Revaluation	55,637	55,637
At 31 August 2024	456,384	456,384
Net book value		
At 31 August 2024	456,384	456,384
At 31 August 2023	400,747	400,747

9 Stock

	2024 £	2023 £
Stocks	4,620	4,620

10 Debtors

	2024 £	2023 £
Trade debtors	6,529	20,331

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	3,444	8,506
Accruals	1,000	1,000
	4,444	9,506

12 Funds

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
Unrestricted funds				
General	586,097	153,604	(117,196)	622,505

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
Unrestricted funds				
General	598,785	170,516	(183,204)	586,097

13 Related party transactions

There were no related party transactions in the year.

Yorkshire Proficiency Test Committee

Detailed Statement of Financial Activities for the Year Ended 31 August 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Other trading activities (analysed below)	151,846	169,604
Investment income (analysed below)	1,758	912
Total income	153,604	170,516
Expenditure on:		
Raising funds (analysed below)	(117,196)	(183,204)
Total expenditure	(117,196)	(183,204)
Net income/(expenditure)	36,408	(12,688)
Net movement in funds	36,408	(12,688)
Reconciliation of funds		
Total funds brought forward	586,097	598,785
Total funds carried forward	622,505	586,097

This page does not form part of the statutory financial statements.

Yorkshire Proficiency Test Committee

Detailed Statement of Financial Activities for the Year Ended 31 August 2024 (continued)

	Total 2024 £	Total 2023 £
Other trading activities		
Registration Fees	78,063	102,999
Administration Fees	23,521	20,604
Assessor Fees	35,447	19,083
Test Fees	14,815	26,918
	151,846	169,604
Investment income		
Interest on cash deposits	1,758	912
	1,758	912
Raising funds		
Accountancy fees	(1,656)	(1,972)
Bad debts written off	(15,496)	(8,727)
Bank charges	(152)	(81)
Depreciation of freehold property	(608)	(639)
Depreciation of plant and machinery	(1,467)	(1,755)
Registration Costs	(58,579)	(65,959)
Assessor Costs	(50,626)	(55,039)
Honorary Secretary Fees	(34,120)	(32,173)
Admin Assistant	(1,857)	(5,827)
Insurance	(274)	-
Telephone and fax	(3,161)	(1,210)
Computer software and maintenance costs	(733)	(595)
Printing, postage and stationery	(529)	(193)
Charitable donations	(2,200)	-
Sundry expenses	(1,375)	(168)
(Gain)/loss on programme related investments	55,637	(8,866)
	(117,196)	(183,204)

Charity Commission Annual Return 2024

YORKSHIRE PROFICIENCY TEST COMMITTEE
Charity registration number: 1006706

Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.

This document is a record of the information provided in the Annual Return 2024.

PART A - Charity information

Financial period

Financial period start date
01/09/2023

Financial period end date
31/08/2024

Income and spending

Income £
£ 153,604

Spending £
£ 172,833

Number of contracts from government

How many contracts (other than grant agreements) did your charity receive from central government or a local authority during the financial period for this return?
0

Number of grants from government

How many grants did your charity receive from central government or a local authority during the financial period for this return?
0

Income breakdown

Donations and legacies (excluding Endowments Received)
£ 0

Charitable activities
£ 0

Other trading activities
£ 151,846

Investments
£ 1,758

Other
£ 0

Corporate donations

What was the value of your charity's single highest value donation received from a corporate donor during the financial period of this return?
£ 0

Donations from individuals

What was the value of your charity's single highest value donation received from an individual during the financial period of this return?
£ 0

Donations from related parties

What was the value of your charity's single highest value donation received from a related party during the financial period of this return?
£ 0

Grantmaking

Is grant making the main way your charity carries out its purposes?
No

Recipients of grants

Please round all figures to the nearest pound (do not enter decimal points or commas).
Individuals
£ 0

Other charities
£ 0

Other organisations that are not charities
£ 0

Trustee payments

Excluding out of pocket expenses, for what were any of the trustees paid during the financial period for this return?
☒ e. None of the trustees have been paid

Did any of the trustees resign and take up employment with your charity in the financial period of this return?
No

Income from outside the UK

Did your charity receive income from outside of the United Kingdom in the financial period of this return?
No

Delivering activities outside the United Kingdom

Did your charity deliver charitable activities outside of the United Kingdom in the financial period of this return?
No

Spending outside England & Wales

Did your charity spend funds outside of the United Kingdom in the financial period of this return?
No

Total Spending outside England & Wales
£

Trading subsidiaries

Does the charity have any trading subsidiaries?
No

Charity contact details correct

Is the contact address displayed from the Register of Charities, correct?
Yes

Charity headquarters details correct

Is this the same address that you use as your charity's administrative headquarters?
Yes

Charity contact address

Address Line 1
BEECHES FARM

Address Line 2
TOLLERTON LANE

Address Line 3
NEWTON ON OUSE

Address Line 4
YORK

Address Line 5

Postcode
YO30 2DQ

Country

Charity Headquarters address

Address Line 1
BEECHES FARM

Address Line 2
TOLLERTON LANE

Address Line 3
NEWTON ON OUSE

Address Line 4
YORK

Address Line 5

Postcode
YO30 2DQ

Country

Property

Were any of your charity's properties held by holding or custodian trustees on behalf of your charity (excluding the Official Custodian) during the financial period for this return?

No

Membership type

Is your charity part of a wider group structure with a parent body and subsidiary bodies?

no, the charity is not part of a wider group structure

Employment contract types

People were permanently employed by your charity

0

People were on fixed-terms contracts with your charity

0

Self-employed people were working for your charity

1

Total overseas employees

How many of the people above work on behalf of your charity outside of the United Kingdom?

0

Total employee payroll

What was the total amount spent on employee payroll during the financial period relating to this return?

£ 0

Employees' salaries

Did any of your charity's employees receive total employment benefits of £60,000 or more in the financial period of this annual return?

No

Governance policies

Internal charity financial controls policy and procedures

Yes

Safeguarding policy and procedures

Not applicable

Financial reserves policy and procedures

No

Complaints policy and procedures

Yes

Serious incident reporting policy and procedures

Yes

Internal risk management policy and procedures

No

Trustee expenses policy and procedures

No

Trustee conflicts of interest policy and procedures

Yes

Investing charity funds policy and procedures

Yes

Campaigns and political activity policy and procedures

Yes

Bullying and harassment policy and procedures

Yes

Social media policy and procedures

Not applicable

Engaging external speakers at charity events policy and procedures

Not applicable

Safeguarding

Has your charity provided services to children and/or adults at risk in the financial period of the return?

No

Serious incidents

Has your charity reported all Serious Incidents (including any historical incidents) that the charity became aware of during the financial period of this return?

There were no incidents to report

External risk and impact

Donations

Unknown/No Change/Not Applicable

Other income - grants

Unknown/No Change/Not Applicable

Other income - contracts

Unknown/No Change/Not Applicable

Other Income - Investment

Unknown/No Change/Not Applicable

Expenditure on charitable activities

Unknown/No Change/Not Applicable

Expenditure on overheads

Unknown/No Change/Not Applicable

Number of volunteers

Unknown/No Change/Not Applicable

Number of employees

Unknown/No Change/Not Applicable

Number of trustees

Unknown/No Change/Not Applicable

Fundraising activities

Unknown/No Change/Not Applicable

Capacity to deliver services

Unknown/No Change/Not Applicable

Total service demand

Unknown/No Change/Not Applicable

Volunteers

Excluding trustees, provide an estimate of the number of volunteers who carried out charitable activities on behalf of your charity in the United Kingdom during the financial period of this return?

0

Privacy statement

Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:

- **you have consented to their release; or**
- **we are legally obliged to disclose them; or**
- **we regard disclosure as either (a) necessary so that we can properly carry out our statutory functions or (b) necessary in the public interest.**

We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:

- **we can lawfully do so; and**
- **we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest**

Information we collect about you

We will use this information:

To enable us to carry out our statutory functions and duties;

This will include the following actions:

(a) update, consolidate, and improve the accuracy of our records;

(b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;

(c) data analysis, testing, research, statistical and survey purposes

Information we receive from other sources.

Information we receive from other sources

We may combine this information with information you give to us and information we collect about you.

We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).

We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.

As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.

Please check back frequently to see any updates or changes to our privacy policy.

Declaration

This annual return has not been submitted and no Declaration has been made

YORKSHIRE PROFICIENCY TEST COMMITTEE

England & Wales - Charity number 1006706

Accounts

REGISTERED CHARITY NUMBER: 1006706

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 August 2023

for

YORKSHIRE PROFICIENCY TEST COMMITTEE

Morrell Middleton
Wellington House
Aviator Court
Clifton Moor
York
North Yorkshire
YO30 4UZ

Contents of the Financial Statements
for the year ended 31 August 2023

YORKSHIRE PROFICIENCY TEST COMMITTEE

Reference and Administrative Details
for the year ended 31 August 2023

TRUSTEES	K Searby (appointed 1/9/2023) R Searby G Wilson
PRINCIPAL ADDRESS	Beeches Farm Tollerton Lane Newton on Ouse York North Yorkshire YO30 2DQ
REGISTERED CHARITY NUMBER	1006706
INDEPENDENT EXAMINER	Morrell Middleton Wellington House Aviator Court Clifton Moor York North Yorkshire YO30 4UZ
SOLICITORS	Grays Duncombe Place York YO1 7DY

Report of the Trustees
for the year ended 31 August 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives are the advancement of education by means of collaboration with the National Proficiency Tests Council in the administration of:
1) Schemes of proficiency tests within the county of Yorkshire and South Cleveland and such surrounding geographical area as the committee, at the request of the council, may from time to time decide.
2) Vocational qualifications, certificates of qualification and other such awards in agriculture, horticulture, forestry and other industries within the county of Yorkshire and South Cleveland and surrounding geographical area as the committee shall from time to time decide.
In planning the activities for the year the trustees have kept in mind the Charity Commission's guidance on public benefit at the trustee meetings.

ACHIEVEMENT AND PERFORMANCE

Compared to last year, 2022/23 showed a decrease in net income.
During the year 2,178 tests were completed, compared to 2,544 tests in 2021/22.
The target for tests was 1,975 in 22/23.

FINANCIAL REVIEW

Financial position

The total income from Candidate fees this year has decreased to £169,605 a loss of £28,130. Total costs have decreased by £15,062. As a result the SOFA shows net loss before investment gains/losses of £3,822 compared to a gain of £11,502 in 2022.

Investment policy and objectives

Under the trust deed, the charity has the power to make any investment which the members see fit, in accordance with the objectives of the Committee.
The trustees have not adopted an ethical investment policy.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to six month's expenditure. This provides sufficient funds to cover management and administration costs and to cover Examiner's Fees which arise. The balance held as unrestricted funds at 31st August 2023 were £596,097 of which £170,792 are regarded as free reserves, after allowing for funds tied up in fixed assets. Actual six month's expenditure totalled £91,603 and hence the target reserves were maintained throughout the year in order to build up reserves due to the uncertainty over future levels of income.

FUTURE PLANS

The committee have set a target of tests for 2023/24 of 1,975.

Report of the Trustees
for the year ended 31 August 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was created by a trust deed dated 26th November 1974 as amended 17th July 1991, 19th October 1994 and 26th March 1996.

The committee consists of members of the National Farmers Union, Transport & General Worker's Union, Young Farmer's Clubs and Further Education Providers. It may also include co-opted members as required.

The committee shall meet a sufficient number of times each year to carry out the work before them and as requested by the chairman.

Trustees are appointed by the committee.

The induction process for newly appointed trustees comprises an initial meeting with the trustees to brief them on their legal obligations under charity law, the decision making processes of the charity and its policies and procedures.

The committee is responsible for all matters, including the assessing, monitoring and maintaining of standards relating to awards within the geographical area of jurisdiction and shall act on recommendation of the National Proficiency Tests Council.

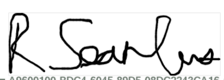
It shall seek to promote and publicise awards wherever possible.

It shall provide facilities to enable access to awards for any persons who may require them.

It shall recruit, train and appoint examiners and or assessors for awards to the criteria determined by the Council and ensure that such examiners and assessors are regularly updated in accordance with the policies of the Council. It shall review annually its lists of examiners and assessors.

It shall submit an annual report to interested bodies and will receive recommendations from participating bodies.

Approved by order of the board of trustees on 31 January 2024 and signed on its behalf by:



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R Searby - Trustee

Independent Examiner's Report to the Trustees of Yorkshire Proficiency Test Committee

Independent examiner's report to the trustees of Yorkshire Proficiency Test Committee

I report to the charity trustees on my examination of the accounts of Yorkshire Proficiency Test Committee (the Trust) for the year ended 31 August 2023.

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.

S J Morrell FCCA

Morrell Middleton
Wellington House
Aviator Court
Clifton Moor
York
North Yorkshire
YO30 4UZ

31 January 2024

YORKSHIRE PROFICIENCY TEST COMMITTEE

Statement of Financial Activities
for the year ended 31 August 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	2	169,605	198,035
Investment income	3	912	42
Total		170,517	198,077
EXPENDITURE ON			
Raising funds	4	183,205	198,267
NET INCOME/(EXPENDITURE)		(12,688)	(190)
RECONCILIATION OF FUNDS			
Total funds brought forward		598,785	598,975
TOTAL FUNDS CARRIED FORWARD		586,097	598,785

The notes form part of these financial statements

Balance Sheet
31 August 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	7	14,558	16,953
Investments	8	400,747	409,613
		415,305	426,566
CURRENT ASSETS			
Stocks	9	4,620	4,620
Debtors	10	20,331	25,139
Cash at bank		155,347	144,120
		180,298	173,879
CREDITORS			
Amounts falling due within one year	11	(9,506)	(1,660)
NET CURRENT ASSETS		170,792	172,219
TOTAL ASSETS LESS CURRENT LIABILITIES		586,097	598,785
NET ASSETS		586,097	598,785
FUNDS	12		
Unrestricted funds		586,097	598,785
TOTAL FUNDS		586,097	598,785

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2024 and were signed on its behalf by:

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R Searby - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the year ended 31 August 2023

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, with the exception of investments which are included at market value.

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.

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

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Registration fees	103,000	75,091
Administration fees	20,604	30,436
Assessor fees	19,083	40,260
Test fees	26,918	52,248
	169,605	198,035

3. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable - trading	912	42

4. RAISING FUNDS

Investment management costs

	2023	2022
	£	£
Gain/(loss) on investments	8,866	11,691

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Other trading activities	198,035
Investment income	42
Total	198,077
EXPENDITURE ON	
Raising funds	198,267
NET INCOME/(EXPENDITURE)	(190)

continued...

Notes to the Financial Statements - continued
for the year ended 31 August 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	598,975
TOTAL FUNDS CARRIED FORWARD	598,785

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 September 2022 and 31 August 2023	16,532	11,666	28,198
DEPRECIATION			
At 1 September 2022	3,739	7,506	11,245
Charge for year	640	1,755	2,395
At 31 August 2023	4,379	9,261	13,640
NET BOOK VALUE			
At 31 August 2023	12,153	2,405	14,558
At 31 August 2022	12,793	4,160	16,953

8. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 September 2022 and 31 August 2023	409,613
PROVISIONS	
Provision for year	8,866
NET BOOK VALUE	
At 31 August 2023	400,747
At 31 August 2022	409,613

There were no investment assets outside the UK.

continued...

Notes to the Financial Statements - continued
for the year ended 31 August 2023

9. STOCKS

	2023	2022
	£	£
Stocks	4,620	4,620

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	20,331	25,139

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	8,506	-
Other creditors	1,000	1,660
	9,506	1,660

12. MOVEMENT IN FUNDS

	At 1/9/22	Net movement in funds	At 31/8/23
	£	£	£
Unrestricted funds			
General fund	598,785	(12,688)	586,097
TOTAL FUNDS	598,785	(12,688)	586,097

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	170,517	(183,205)	(12,688)
TOTAL FUNDS	170,517	(183,205)	(12,688)

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	598,975	(190)	598,785
TOTAL FUNDS	598,975	(190)	598,785

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	198,077	(198,267)	(190)
TOTAL FUNDS	198,077	(198,267)	(190)

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

	At 1/9/21 £	Net movement in funds £	At 31/8/23 £
Unrestricted funds			
General fund	598,975	(12,878)	586,097
TOTAL FUNDS	598,975	(12,878)	586,097

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	368,594	(381,472)	(12,878)
TOTAL FUNDS	368,594	(381,472)	(12,878)

continued...

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

YORKSHIRE PROFICIENCY TEST COMMITTEE

Detailed Statement of Financial Activities
for the year ended 31 August 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Other trading activities		
Registration fees	103,000	75,091
Administration fees	20,604	30,436
Assessor fees	19,083	40,260
Test fees	26,918	52,248
	169,605	198,035
Investment income		
Interest receivable - trading	912	42
Total incoming resources	170,517	198,077
EXPENDITURE		
Raising donations and legacies		
Accountancy	1,972	1,543
Travelling	-	1,631
Telephone	1,210	1,812
Postage and stationery	193	1,046
Sundries	169	190
Computer and software costs	595	607
	4,139	6,829
Other trading activities		
Registration costs	65,959	75,522
Assessor costs	55,039	59,144
Honorary secretary fees	32,173	33,876
Admin assistant	5,827	4,683
Bad debts	8,727	-
Bank charges	81	60
Donations	-	4,000
Depreciation of tangible fixed assets	2,394	2,462
	170,200	179,747
Investment management costs		
Gain/(loss) on investments	8,866	11,691
Total resources expended	183,205	198,267
Net expenditure	(12,688)	(190)

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Signer 1

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Mobile	N/A
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More Information

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YORKSHIRE PROFICIENCY TEST COMMITTEE

England & Wales - Charity number 1006706

Accounts

YORKSHIRE PROFICIENCY TEST COMMITTEE

FINANCIAL ACCOUNTS

31ST AUGUST 2022

Registered number: 1006706

HUNTER GEE HOLROYD

CHARTERED ACCOUNTANTS

York

YORKSHIRE PROFICIENCY TEST COMMITTEE

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED

31ST AUGUST 2022

CONTENTS

YORKSHIRE PROFICIENCY TEST COMMITTEE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST AUGUST 2022

The trustees present their annual report and financial statements of the charity for the year ended 31st August 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 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 (FRS102).

1. Reference and administrative information

Charity Number: 1006706

Bankers
HSBC Bank plc
Bridge Street
Boroughbridge
York
YO51 9LE

Independent Examiner
Hunter Gee Holroyd
Club Chambers
Museum Street
York
YO1 7DN

Solicitors
Grays
Duncombe Place
York
YO1 7DY

Principal Address
Beeches Farm
Tollerton Lane
Newton on Ouse
York
YO30 2BZ

2. Structure governance and management

The charity was created by a trust deed dated 26th November 1974 as amended 17th July 1991, 19th October 1994 and 26th March 1996.

The committee consists of members of the National Farmers Union, Transport & General Worker's Union, Young Farmer's Clubs and Further Education Providers. It may also include co-opted members as required.
The committee shall meet a sufficient number of times each year to carry out the work before them and as requested by the chairman.
Trustees are appointed by the committee.
The induction process for newly appointed trustees comprises an initial meeting with the trustees to brief them on their legal obligations under charity law, the decision making processes of the charity and its policies and procedures.

The committee is responsible for all matters, including the assessing, monitoring and maintaining of standards relating to awards within the geographical area of jurisdiction and shall act on recommendation of the National Proficiency Tests Council.
It shall seek to promote and publicise awards wherever possible.
It shall provide facilities to enable access to awards for any persons who may require them.
It shall recruit, train and appoint examiners and or assessors for awards to the criteria determined by the Council and ensure that such examiners and assessors are regularly updated in accordance with the policies of the Council. It shall review annually its lists of examiners and assessors.
It shall submit an annual report to interested bodies and will receive recommendations from participating bodies.

Continued …………..

YORKSHIRE PROFICIENCY TEST COMMITTEE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST AUGUST 2022 (Continued)

3. Objects and activities

The objectives are the advancement of education by means of collaboration with the National Proficiency Tests Council in the administration of:
1) Schemes of proficiency tests within the county of Yorkshire and South Cleveland and such surrounding geographical area as the committee, at the request of the council, may from time to time decide.
2) Vocational qualifications, certificates of qualification and other such awards in agriculture, horticulture, forestry and other industries within the county of Yorkshire and South Cleveland and surrounding geographical area as the committee shall from time to time decide.

In planning the activities for the year the trustees have kept in mind the Charity Commission's guidance on public benefit at the trustee meetings.

4. Achievements and performance

Compared to last year, 2021/22 showed an increase in net income.
During the year 2,544 tests were completed, compared to 2,264 tests in 2020/21
This was higher than the original target for the year of 1,975 which had been reduced due to the ongpoing uncertainty following the coronavirus pandemic.

5. Financial review

The total income from Candidate fees this year has increased to £198,035 a gain of £21,399. Total costs have increased by £10,850. As a result the SOFA shows net income before investment gains/losses of £11,502 compared to £924 in 2021.

Reserves policy:
It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to six month's expenditure. This provides sufficient funds to cover management and administration costs and to cover Examiner's Fees which arise. The balance held as unrestricted funds at 31st August 2022 were £598,784 of which £172,218 are regarded as free reserves, after allowing for funds tied up in fixed assets. Actual six month's expenditure totalled £92,056 and hence the target reserves were maintained throughout the year in order to build up reserves due to the uncertainty over future levels of income.

Risk management:
The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

Investment powers and policy:
Under the trust deed, the charity has the power to make any investment which the members see fit, in accordance with the objectives of the Committee.
The trustees have not adopted an ethical investment policy.

Continued …………..

YORKSHIRE PROFICIENCY TEST COMMITTEE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST AUGUST 2022
(Continued)

6. Plans for Future Periods

The committee have set a target of tests for 2022/23 of 1,975.

7. Trustees' responsibilites in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.
In preparing those financial statements, the trustees should follow best practice and:
a) Select suitable accounting policies and then apply them consistently;
b) Make judgements and estimates that are reasonable and prudent;
c) State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report was approved by the Trustees on 1st November 2022 and signed on their behalf by:

Mr R Searby

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

YORKSHIRE PROFICIENCY TEST COMMITTEE

I report to the trustees on my examination of the accounts of Yorkshire Proficiency Test Committee for the year ended 31st August 2022 which are set out on pages 3 to 7.

Responsibilities and basis of report

As the trustees of the charity 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 Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the charity Commissioner under section 145(5)(b) of the 2011 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 charity 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 of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements 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.

Nigel Peter Atkinson FCA
Hunter Gee Holroyd
Club Chambers
Museum Street
York YO1 7DN

5th December 2022

YORKSHIRE PROFICIENCY TEST COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST AUGUST 2022

	Note	2022 £	2022 £	2021 £	2021 £
Income (unrestricted)					
Income from charitable activities:					
Candidate fees			198,035		176,636
Investment income	2		42		13
Total Income			198,077		176,649
Expenditure					
Expenditure on Charitable Activities:					
Operating costs	3	186,575		175,725	
Total Expenditure			186,575		175,725
Net Income For The Year			11,502		924
Other Recognised Gains and Losses					
Unrealised (loss)/gain on investments	7	(11,691)		62,087	
			(11,691)		62,087
Net movement in fund for the year			(189)		63,011
Accumulated fund as at 1st September 2021			598,973		535,962
Accumulated fund as at 31st August 2022			598,784		598,973

YORKSHIRE PROFICIENCY TEST COMMITTEE

BALANCE SHEET AS AT 31ST AUGUST 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed Assets					
Tangible assets	6		16,953		17,063
Investments	7		409,613		421,304
Current Assets					
Stocks and work in progress		4,620		4,579	
Trade debtors		25,139		26,299	
Prepayments		0		55	
Scottish Widows bank account		6,125		6,125	
Cash at bank and in hand		137,994		125,100	
		173,878		162,158	
Creditors: amounts falling due within one year					
Accruals		1,660		1,552	
		1,660		1,552	
Net Current Assets			172,218		160,606
Net Assets			598,784		598,973
Unrestricted Funds			598,784		598,973

Approved by the Trustees on 1st November 2022 and signed on their behalf by:

Mr R Searby

YORKSHIRE PROFICIENCY TEST COMMITTEE

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST AUGUST 2022

1. Accounting Policies

a) **Basis of preparation**
The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.
The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) **Investment income**
Investment income is accounted for in the period in which the charity is entitled to receipt.

c) **Income recognition**
Income from candidate fees is included in incoming resources in the period in which they are receivable.

d) **Expenditure recognition**
Expenditure is included on an accruals basis.
Charitable activities include expenditure associated witht the provision of proficiency tests and includes both direct and support costs.
Governance costs comprise the costs for the running of the charity itself as an organisation.

e) **Tangible Fixed assets**
Fixed assets are stated at cost less accumulated depreciation.
Depreciation is calculated so as to write off the costs of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	15% reducing balance and 3 years straight line
Office	5% reducing balance

f) **Fixed asset investments**
Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

f) **Stocks and work in progress**
Stocks 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. No element of profit is included in the valuation of work in progress.

YORKSHIRE PROFICIENCY TEST COMMITTEE

NOTES TO THE ACCOUNTS CONTINUED

2. Investment Income

	2022	2021
	£	£
Bank account interest	27	7
Scottish Widows account interest	15	6
	42	13

3. Operating costs

	2022	2021
	£	£
Secretarial expenses	35,688	30,508
Administration support	4,683	6,761
Examiners' fees	60,775	53,872
Registration fees	75,522	77,746
Bad debts	-	1,903
Sundry expenses	190	309
Donations	4,000	-
Depreciation	2,462	1,108
Computer costs	607	657
Governance costs	2,648	2,861
	186,575	175,725

4. Governance costs

	2022	2021
	£	£
Postage and other expenses	1,046	1,150
Bank charges	59	94
Accountancy	1,543	1,617
	2,648	2,861

5. Trustees and Related Party Transactions

The Trustees received no remuneration during the year and were not reimbursed for any of their expenses in the year .

There were no related party transactions during the year.

NOTES TO THE ACCOUNTS CONTINUED

6. Tangible fixed assets

	Office	Equipment	Total
	£	£	£
Cost			
At 1st September 2021	16,532	9,313	25,845
Additions		2,352	2,352
Disposals			0
At 31st August 2022	16,532	11,665	28,197
Depreciation			
At 1st September 2021	3,068	5,714	8,782
Charge for the year	673	1,789	2,462
Disposals			0
At 31st August 2022	3,741	7,503	11,244
Net book value			
At 31st August 2022	12,791	4,162	16,953
At 31st August 2021	14,173	3,998	17,063

7. Investments

	Listed
	£
Cost or valuation	
At 1st September 2021	421,304
Additions	0
Valuation changes	(11,691)
At 31st August 2022	409,613
Carrying amount	
At 31st August 2022	409,613
At 31st August 2021	359,217

Accounts

YORKSHIRE PROFICIENCY TEST COMMITTEE

FINANCIAL ACCOUNTS

31ST AUGUST 2021

Registered number: 1006706

HUNTER GEE HOLROYD

CHARTERED ACCOUNTANTS

York

YORKSHIRE PROFICIENCY TEST COMMITTEE

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED

31ST AUGUST 2021

CONTENTS

YORKSHIRE PROFICIENCY TEST COMMITTEE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST AUGUST 2021

The trustees present their annual report and financial statements of the charity for the year ended 31st August 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 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 (FRS102).

1. Reference and administrative information

The Trustees who served during the year were:

Mr R Searby   Mr G Wilson
Ms K Searby

Secretary: Mrs J Rooke

Charity Number: 1006706

Bankers
HSBC Bank plc
Bridge Street
Boroughbridge
York
YO51 9LE

Independent Examiner
Hunter Gee Holroyd
Club Chambers
Museum Street
York
YO1 7DN

Solicitors
Grays
Duncombe Place
York
YO1 7DY

Principal Address
Beeches Farm
Tollerton Lane
Newton on Ouse
York
YO30 2BZ

2. Structure governance and management

The charity was created by a trust deed dated 26th November 1974 as amended 17th July 1991, 19th October 1994 and 26th March 1996.

The committee consists of members of the National Farmers Union, Transport & General Worker's Union, Young Farmer's Clubs and Further Education Providers. It may also include co-opted members as required.
The committee shall meet a sufficient number of times each year to carry out the work before them and as requested by the chairman.
Trustees are appointed by the committee.
The induction process for newly appointed trustees comprises an initial meeting with the trustees to brief them on their legal obligations under charity law, the decision making processes of the charity and its policies and procedures.

The committee is responsible for all matters, including the assessing, monitoring and maintaining of standards relating to awards within the geographical area of jurisdiction and shall act on recommendation of the National Proficiency Tests Council.
It shall seek to promote and publicise awards wherever possible.
It shall provide facilities to enable access to awards for any persons who may require them.
It shall recruit, train and appoint examiners and or assessors for awards to the criteria determined by the Council and ensure that such examiners and assessors are regularly updated in accordance with the policies of the Council. It shall review annually its lists of examiners and assessors.
It shall submit an annual report to interested bodies and will receive recommendations from participating bodies.

Continued …………..

YORKSHIRE PROFICIENCY TEST COMMITTEE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST AUGUST 2021
(Continued)

3. Objects and activities

The objectives are the advancement of education by means of collaboration with the National Proficiency Tests Council in the administration of:
1) Schemes of proficiency tests within the county of Yorkshire and South Cleveland and such surrounding geographical area as the committee, at the request of the council, may from time to time decide.
2) Vocational qualifications, certificates of qualification and other such awards in agriculture, horticulture, forestry and other industries within the county of Yorkshire and South Cleveland and surrounding geographical area as the committee shall from time to time decide.

In planning the activities for the year the trustees have kept in mind the Charity Commission's guidance on public benefit at the trustee meetings.

4. Achievements and performance

Compared to last year, 2020/21 showed a decrease in net income.
During the year 2,264 tests were completed, compared to 1,887 tests in 2019/20
This was higher than the original target for the year of 1,975 which had been reduced due to the anticipated impact of the coronavirus pandemic in 2020 which resulted in a significant reduction in testing in March and April 2020.

5. Financial review

The total income from Candidate fees this year has increased to £176,636 a gain of £16,304. Total costs have increased by £24,720. As a result the SOFA shows net income before investment gains/losses of £924 compared to £9,813 in 2020.

Reserves policy:
It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to six month's expenditure. This provides sufficient funds to cover management and administration costs and to cover Examiner's Fees which arise. The balance held as unrestricted funds at 31st August 2021 were £598,973 of which £160,606 are regarded as free reserves, after allowing for funds tied up in fixed assets. Actual six month's expenditure totalled £87,308 and hence the target reserves were maintained throughout the year in order to build up reserves due to the anticipated decline in future income.

Risk management:
The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

Investment powers and policy:
Under the trust deed, the charity has the power to make any investment which the members see fit, in accordance with the objectives of the Committee.
The trustees have not adopted an ethical investment policy.

Continued …………..

YORKSHIRE PROFICIENCY TEST COMMITTEE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST AUGUST 2021
(Continued)

6. Plans for Future Periods

The committee have not set a target of tests for 2021/22 as a result of the continued uncertainty over the impact of the coronavirus pandemic.

7. Trustees' responsibilites in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.
In preparing those financial statements, the trustees should follow best practice and:
a) Select suitable accounting policies and then apply them consistently;
b) Make judgements and estimates that are reasonable and prudent;
c) State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report was approved by the Trustees on 26 October 2021 and signed on their behalf by:

Mr R Searby

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

YORKSHIRE PROFICIENCY TEST COMMITTEE

I report to the trustees on my examination of the accounts of Yorkshire Proficiency Test Committee for the year ended 31st August 2021 which are set out on pages 3 to 7.

Responsibilities and basis of report

As the trustees of the charity 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 Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the charity Commissioner under section 145(5)(b) of the 2011 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 charity 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 of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements 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.

Nigel Peter Atkinson FCA
Hunter Gee Holroyd
Club Chambers
Museum Street
York YO1 7DN

29th October 2021

YORKSHIRE PROFICIENCY TEST COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST AUGUST 2021

		2021		2020	
	Note	£	£	£	£
Income (unrestricted)					
Income from charitable activities:					
Candidate fees			176,636		160,332
Investment income	2		13		486
Total Income			176,649		160,818
Expenditure					
Expenditure on Charitable Activities:					
Operating costs	3	175,725		151,005	
Total Expenditure			175,725		151,005
Net Income For The Year			924		9,813
Other Recognised Gains and Losses					
Unrealised gain on investments	7	62,087		(24,371)	
			62,087		(24,371)
Net movement in fund for the year			63,011		(14,558)
Accumulated fund as at 1st September 2020			535,962		550,520
Accumulated fund as at 31st August 2021			598,973		535,962

YORKSHIRE PROFICIENCY TEST COMMITTEE

BALANCE SHEET AS AT 31ST AUGUST 2021

	Note	2021 £	2021 £	2020 £	2020 £
Fixed Assets					
Tangible assets	6		17,063		18,171
Investments	7		421,304		359,217
Current Assets					
Stocks and work in progress		4,579		7,969	
Trade debtors		26,299		24,541	
Prepayments		55		150	
Scottish Widows bank account		6,125		6,125	
Cash at bank and in hand		125,100		121,231	
		162,158		160,016	
Creditors: amounts falling due within one year					
Accruals		1,552		1,442	
		1,552		1,442	
Net Current Assets			160,606		158,574
Net Assets			598,973		535,962
Unrestricted Funds			598,973		535,962

Approved by the Trustees on 26 October 2021 and signed on their behalf by:

Mr R Searby

YORKSHIRE PROFICIENCY TEST COMMITTEE

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST AUGUST 2021

1. Accounting Policies

a) **Basis of preparation**
The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.
The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) **Investment income**
Investment income is accounted for in the period in which the charity is entitled to receipt.

c) **Income recognition**
Income from candidate fees is included in incoming resources in the period in which they are receivable.

d) **Expenditure recognition**
Expenditure is included on an accruals basis.
Charitable activities include expenditure associated witht the provision of proficiency tests and includes both direct and support costs.
Governance costs comprise the costs for the running of the charity itself as an organisation.

e) **Tangible Fixed assets**
Fixed assets are stated at cost less accumulated depreciation.
Depreciation is calculated so as to write off the costs of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	15% reducing balance and 3 years straight line
Office	5% reducing balance

f) **Fixed asset investments**
Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

f) **Stocks and work in progress**
Stocks 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. No element of profit is included in the valuation of work in progress.

YORKSHIRE PROFICIENCY TEST COMMITTEE

NOTES TO THE ACCOUNTS CONTINUED

2. Investment Income

	2021	2020
	£	£
Bank account interest	7	104
Scottish Widows account interest	6	382
	13	486

3. Operating costs

	2021	2020
	£	£
Secretarial expenses	30,508	24,423
Administration support	6,761	8,608
Examiners' fees	53,872	43,475
Registration fees	77,746	65,057
Bad debts	1,903	3,315
Sundry expenses	309	884
Depreciation	1,108	1,252
Computer costs	657	646
Governance costs	2,861	3,345
	175,725	151,005

4. Governance costs

	2021	2020
	£	£
Postage and other expenses	1,150	1,926
Bank charges	94	99
Accountancy	1,617	1,320
	2,861	3,345

5. Trustees and Related Party Transactions

The Trustees received no remuneration during the year and were not reimbursed for any of their expenses in the year .

NOTES TO THE ACCOUNTS CONTINUED

6. Tangible fixed assets

	Office	Equipment	Total
	£	£	£
Cost			
At 1st September 2020	16,532	9,313	25,845
Additions			0
Disposals			0
At 31st August 2021	16,532	9,313	25,845
Depreciation			
At 1st September 2020	2,359	5,315	7,674
Charge for the year	709	399	1,108
Disposals			0
At 31st August 2021	3,068	5,714	8,782
Net book value			
At 31st August 2021	13,464	3,599	17,063
At 31st August 2020	14,173	3,998	18,171

7. Investments

	Listed
	£
Cost or valuation	
At 1st September 2020	359,217
Additions	0
Valuation changes	62,087
At 31st August 2021	421,304
Carrying amount	
At 31st August 2020	421,304
At 31st August 2020	359,217

Accounts

YORKSHIRE PROFICIENCY TEST COMMITTEE

FINANCIAL ACCOUNTS

31ST AUGUST 2020

Registered number: 1006706

HUNTER GEE HOLROYD

CHARTERED ACCOUNTANTS

York

YORKSHIRE PROFICIENCY TEST COMMITTEE

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED

31ST AUGUST 2020

CONTENTS

YORKSHIRE PROFICIENCY TEST COMMITTEE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST AUGUST 2020

The trustees present their annual report and financial statements of the charity for the year ended 31st August 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 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 (FRS102).

1. Reference and administrative information

The Trustees who served during the year were:

Mr R Searby	Mr G Wilson
Ms K Searby	Mr C Rooke (Deceased 18th February 2020)

Secretary: Mrs J Rooke

Charity Number: 1006706

Bankers
HSBC Bank plc
Bridge Street
Boroughbridge
York
YO51 9LE

Independent Examiner
Hunter Gee Holroyd
Club Chambers
Museum Street
York
YO1 7DN

Solicitors
Grays
Duncombe Place
York
YO1 7DY

Principal Address
Beeches Farm
Tollerton Lane
Newton on Ouse
York
YO30 2BZ

2. Structure governance and management

The charity was created by a trust deed dated 26th November 1974 as amended 17th July 1991, 19th October 1994 and 26th March 1996.

The committee consists of members of the National Farmers Union, Transport & General Worker's Union, Young Farmer's Clubs and Further Education Providers. It may also include co-opted members as required.
The committee shall meet a sufficient number of times each year to carry out the work before them and as requested by the chairman.
Trustees are appointed by the committee.
The induction process for newly appointed trustees comprises an initial meeting with the trustees to brief them on their legal obligations under charity law, the decision making processes of the charity and its policies and procedures.

The committee is responsible for all matters, including the assessing, monitoring and maintaining of standards relating to awards within the geographical area of jurisdiction and shall act on recommendation of the National Proficiency Tests Council.
It shall seek to promote and publicise awards wherever possible.
It shall provide facilities to enable access to awards for any persons who may require them.
It shall recruit, train and appoint examiners and or assessors for awards to the criteria determined by the Council and ensure that such examiners and assessors are regularly updated in accordance with the policies of the Council. It shall review annually its lists of examiners and assessors.
It shall submit an annual report to interested bodies and will receive recommendations from participating bodies.

Continued ....

YORKSHIRE PROFICIENCY TEST COMMITTEE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST AUGUST 2020
(Continued)

3. Objects and activities

The objectives are the advancement of education by means of collaboration with the National Proficiency Tests Council in the administration of:
1) Schemes of proficiency tests within the county of Yorkshire and South Cleveland and such surrounding geographical area as the committee, at the request of the council, may from time to time decide.
2) Vocational qualifications, certificates of qualification and other such awards in agriculture, horticulture, forestry and other industries within the county of Yorkshire and South Cleveland and surrounding geographical area as the committee shall from time to time decide.

In planning the activities for the year the trustees have kept in mind the Charity Commission's guidance on public benefit at the trustee meetings.

4. Achievements and performance

Compared to last year, 2019/20 showed a decrease in net income.
During the year 1,887 tests were completed, compared to 2,654 tests in 2018/19

This was significantly lower than the original target for the year of 2270 and was due to the impact of the coronavirus pandemic in 2020 which in resulted in a significant reduction in testing in March and April.

5. Financial review

The total income from Candidate fees this year has decreased to £160,332 a reduction of £68,358. As a result the SOFA shows net income before investment gains/losses of £9,813 compared to £14,503 in 2019.

Reserves policy:
It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to six month's expenditure. This provides sufficient funds to cover management and administration costs and to cover Examiner's Fees which arise. The balance held as unrestricted funds at 31st August 2020 were £535,692 of which £158,574 are regarded as free reserves, after allowing for funds tied up in fixed assets. Actual six month's expenditure totalled £74,876 and hence the target reserves were maintained throughout the year in order to build up reserves due to the anticipated decline in future income.

Risk management:
The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

Investment powers and policy:
Under the trust deed, the charity has the power to make any investment which the members see fit, in accordance with the objectives of the Committee.
The trustees have not adopted an ethical investment policy.

Continued ....

YORKSHIRE PROFICIENCY TEST COMMITTEE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST AUGUST 2020 (Continued)

6. Plans for Future Periods

The committee have set a reduced target of tests for 2020/21 of 1975 as a result of the continued impact of the coronavirus pandemic.

7. Trustees' responsibilites in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.
In preparing those financial statements, the trustees should follow best practice and:
a) Select suitable accounting policies and then apply them consistently;
b) Make judgements and estimates that are reasonable and prudent;
c) State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report was approved by the Trustees on 21st January 2021 and signed on their behalf by:

Mr R Searby

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

YORKSHIRE PROFICIENCY TEST COMMITTEE

I report to the trustees on my examination of the accounts of Yorkshire Proficiency Test Committee for the year ended 31st August 2020 which are set out on pages 3 to 7.

Responsibilities and basis of report

As the trustees of the charity 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 Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the charity Commissioner under section 145(5)(b) of the 2011 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 charity 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 of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements 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.

Nigel Peter Atkinson FCA
Hunter Gee Holroyd
Club Chambers
Museum Street
York YO1 7DN

1st February 2021

YORKSHIRE PROFICIENCY TEST COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST AUGUST 2020

	Note	2020 £	2020 £	2019 £	2019 £
Income (unrestricted)					
Income from charitable activities:					
Candidate fees			160,332		228,690
Investment income	2		486		646
Total Income			160,818		229,336
Expenditure					
Expenditure on Charitable Activities:					
Operating costs	3	151,005		214,833	
Total Expenditure			151,005		214,833
Net Income For The Year			9,813		14,503
Other Recognised Gains and Losses					
Unrealised gain on investments	7	(24,371)		1,252	
			(24,371)		1,252
Net movement in fund for the year			(14,558)		15,755
Accumulated fund as at 1st September 2019			550,520		534,765
Accumulated fund as at 31st August 2020			535,962		550,520

YORKSHIRE PROFICIENCY TEST COMMITTEE

BALANCE SHEET AS AT 31ST AUGUST 2020

	Note	2020 £	2020 £	2019 £	2019 £
Fixed Assets					
Tangible assets	6		18,171		17,096
Investments	7		359,217		308,588
Current Assets					
Stocks and work in progress		7,969		6,000	
Trade debtors		24,541		34,779	
Other debtors		0		271	
Prepayments		150		245	
Scottish Widows bank account		6,125		76,125	
Cash at bank and in hand		121,231		108,858	
		160,016		226,278	
Creditors: amounts falling due within one year					
Accruals		1,442		1,442	
		1,442		1,442	
Net Current Assets			158,574		224,836
Net Assets			535,962		550,520
Unrestricted Funds			535,962		550,520

Approved by the Trustees on 21st January 2021 and signed on their behalf by:

Mr R Searby

YORKSHIRE PROFICIENCY TEST COMMITTEE

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST AUGUST 2020

1. Accounting Policies

a) **Basis of preparation**
The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.
The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) **Investment income**
Investment income is accounted for in the period in which the charity is entitled to receipt.

c) **Income recognition**
Income from candidate fees is included in incoming resources in the period in which they are receivable.

d) **Expenditure recognition**
Expenditure is included on an accruals basis.
Charitable activities include expenditure associated witht the provision of proficiency tests and includes both direct and support costs.
Governance costs comprise the costs for the running of the charity itself as an organisation.

e) **Tangible Fixed assets**
Fixed assets are stated at cost less accumulated depreciation.
Depreciation is calculated so as to write off the costs of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	15% reducing balance and 3 years straight line
Office	5% reducing balance

f) **Fixed asset investments**
Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

f) **Stocks and work in progress**
Stocks 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. No element of profit is included in the valuation of work in progress.

YORKSHIRE PROFICIENCY TEST COMMITTEE

NOTES TO THE ACCOUNTS CONTINUED

2. Investment Income

	2020 £	2019 £
Bank account interest	104	124
Scottish Widows account interest	382	522
	486	646

3. Operating costs

	2020 £	2019 £
Secretarial expenses	24,423	35,935
Administration support	8,608	8,749
Examiners' fees	43,475	70,022
Registration fees	65,057	90,717
Bad debts	3,315	-
Sundry expenses	884	546
Depreciation	1,252	1,219
Donations	-	4,500
Computer costs	646	89
Governance costs	3,345	3,056
	151,005	214,833

4. Governance costs

	2020 £	2019 £
Postage and other expenses	1,926	1,656
Bank charges	99	98
Accountancy	1,320	1,302
	3,345	3,056

5. Trustees and Related Party Transactions

The Trustees received no remuneration during the year, one of the trustees was reimbursed for £230 of their expenses in the year .

NOTES TO THE ACCOUNTS CONTINUED

6. Tangible fixed assets

	Office £	Equipment £	Total £
Cost			
At 1st September 2019	16,532	10,277	26,809
Additions		2,327	2,327
Disposals		(3,291)	(3,291)
At 31st August 2020	16,532	9,313	25,845
Depreciation			
At 1st September 2019	1,613	8,100	9,713
Charge for the year	746	506	1,252
Disposals		(3,291)	(3,291)
At 31st August 2020	2,359	5,315	7,674
Net book value			
At 31st August 2020	14,173	3,998	18,171
At 31st August 2019	14,919	2,177	17,096

7. Investments

	Listed £
Cost or valuation	
At 1st September 2019	308,588
Additions	75,000
Valuation changes	(24,371)
At 31st August 2020	359,217
Carrying amount	
At 31st August 2020	359,217
At 31st August 2019	308,588