

CENTRAL ENGLAND PROFICIENCY TESTING LIMITED

England & Wales · Charity number 1101756

Details

Other names CEPTL

Status Registered

Legal form Charitable company

Company number [04896217](#)

Registered 2004-01-27

Register [View on the Charity Commission register](#)

Contact

Address 10 Baker Lea
Monkland
Leominster
HR6 9DB

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Activities

Objects: THE ADVANCEMENT OF EDUCATION AND TRAINING BY MEANS OF COLLABORATION WITH THE NATIONAL PROFICIENCY TESTS COUNCIL ("THE COUNCIL") IN ADMINISTRATION OF SCHEMES OF PROFICIENCY TESTS, VOCATIONAL QUALIFICATIONS, CERTIFICATES OF COMPETENCE, CERTIFICATES OF QUALIFICATIONS AND OTHER SUCH AWARDS ("THE AWARDS") IN AGRICULTURE, HORTICULTURE, FORESTRY AND OTHER INDUSTRIES WITHIN CENTRAL ENGLAND.

Activities: The Charity's objects are the advancement of education and training by means of collaboration with the National Proficiency Tests Council in the administration of schemes of Proficiency Tests, Vocational Qualifications, Certificates of Competence, Certificates of Qualification and other such awards in agriculture, horticulture, forestry and other industries within the UK.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** CENTRAL ENGLAND.
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£200,558	£195,224	-	-
2023-08-31	£173,450	£171,072	-	-
2022-08-31	£188,043	£185,255	-	-
2021-08-31	£171,398	£164,521	-	-
2020-08-31	£98,038	£101,936	-	-

Trustees

Name	Role	Appointed
LAWRENCE GOODALL	Chair	
ANDREW BAXTER		
ANNE CHARLOTTE GIBB		
Benjamin Morris Pipe		2016-11-14
JOHN EVEREST		
Phillip Andrew Rees		2019-11-25

CENTRAL ENGLAND PROFICIENCY TESTING LIMITED

England & Wales - Charity number 1101756

Accounts

REGISTERED COMPANY NUMBER: 04896217 (England and Wales)
REGISTERED CHARITY NUMBER: 1101756

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2024
for
Central England Proficiency Testing
Limited

A D Accounts (Trusts) Limited
Rural Enterprise Centre
Vincent Carey Road
Rotherwas
Hereford
Herefordshire
HR2 6FE

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. 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 Charity's objectives are the advancement of education and training by means of collaboration with the City and Guilds Network in the administration of schemes of Proficiency Tests, Vocational Qualifications of Competence, Certificates of Qualifications and other such awards in agriculture, horticulture, forestry and other industries within the UK. All charitable activities are undertaken to further charitable purposes for the public benefit.

In recent years CEPT has made this facility available on a limited basis to the Young Farmers Clubs situated in the charities three main Counties - Warwickshire, Worcestershire and Herefordshire. It is hoped that going forward with a more predictable income due to the interest received from our reserves that this free option will be available on a larger scale whilst we still retain our capital reserves.

Public benefit

In drafting this report, the trustees have complied with the duty in Section 4 of the Charities Act 2011, to have due regard to public benefit guidance published by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Overall review

Our last trading year has been like other recent years, one of uncertainty and with challenges to face - this next year looking likewise. Total costs have increased by 14.12% in line with income received from charitable activities also increasing by 15.49%, this together with careful management of other fixed costs has resulted in nett income being increased to 2.65% of total income. As noted in previous "Report of the Trustees" the prudent management of CEPT by all involved has created a considerable cash reserve - added to again this year, which will secure the charity and its activities for the foreseeable future.

FINANCIAL REVIEW

Investment policy and objectives

The reserves are currently held on deposit with the Nat West Bank. The current level of reserves are in excess of the £85,000 covered by the Governments Bank Guarantee Scheme but the opinion of the Trustee's is that as the Nat West is one of the UK's leading banks this is not a reckless decision. With the increase in interest rates and thus deposit rates, we plan to leave one third of our reserves in our Current Account and the other two thirds divided equally between two fixed interest Accounts/Bonds with different maturity dates. The plan is to have the accounts maturing just after our six monthly Board Meeting, this will allow the Directors to discuss CEPT's current financial circumstances, should some or all of the reserves be needed, the money can be transferred back to our Current Account, if the reserves are not required they can be re-invested for a further year. This method will enable CEPT to review its financial situation and re-introduce cash reserves at each Board Meeting, yet if the funds are not required they can be re-invested for a full year gaining a higher rate of interest compared to investing for only six months. This can be done in the safe knowledge that the same option will be available at the next six monthly meeting.

Reserves policy

At 31 August 2024 "free reserves", being unrestricted funds other than fixed assets amounted to £139,110 (2023 - £133,776).

The reserves policy has always been to maintain adequate reserves to cover all outcomes during the UK economic cycles. In recent times with both BREXIT and Covid this policy has proven to be both wise and prudent. Guidance would suggest that capital reserves should be sufficient to cover the charities fixed costs for a period of ten years, with this formula CEPT has reached that benchmark and is continuing to increase its cash reserves all be it at a much slower pace than in previous times.

FUTURE PLANS

The charity will continue to operate in accordance with its charitable activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Recruitment is done by personal contacts and if need be, advertising. After approval by the Board of Trustees, the new Trustees' appointment is ratified at the Annual General Meeting.

Organisational structure

Day to day responsibility of the charitable company is delegated to a staff team.

Induction and training of new trustees

After appointment all new Trustees fill in relevant forms for the Charity Commissioners and Companies House, plus conflict of interest, skills audit and acknowledge their responsibilities.

Related parties

Central England Proficiency Testing Limited is part of the City and Guilds Network.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04896217 (England and Wales)

Registered Charity number

1101756

Registered office

Rural Enterprise Centre
Vincent Carey Road
Rotherwas
Hereford
Herefordshire
HR2 6FE

Trustees

B M Pipe
L E Goodall - Chairman
C W Antrobus
A Baxter
J Everest
A C Gibb
P A Rees
E L Vanhegan-Harris (appointed 13.5.24)

Independent Examiner

A D Accounts (Trusts) Limited
Rural Enterprise Centre
Vincent Carey Road
Rotherwas
Hereford
Herefordshire
HR2 6FE

Central England Proficiency Testing
Limited

Report of the Trustees
for the Year Ended 31 August 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Administrator

Pauline Harcourt

Bankers

Natwest Bank
The Round House
2 Bridge Street
Evesham
Worcester
WR11 4RS

Approved by order of the board of trustees on 12 May 2025 and signed on its behalf by:

L E Goodall - Trustee

Independent examiner's report to the trustees of Central England Proficiency Testing Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Allan James Davies F.C.C.A.

A D Accounts (Trusts) Limited
Rural Enterprise Centre
Vincent Carey Road
Rotherwas
Hereford
Herefordshire
HR2 6FE

12 May 2025

Statement of Financial Activities
for the Year Ended 31 August 2024

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Examinations		199,731	172,942
Investment income	2	<u>827</u>	<u>508</u>
Total		<u>200,558</u>	<u>173,450</u>
EXPENDITURE ON			
Charitable activities			
Examinations	3	<u>195,224</u>	<u>171,072</u>
NET INCOME		5,334	2,378
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>133,776</u>	<u>131,398</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>139,110</u></u>	<u><u>133,776</u></u>

The notes form part of these financial statements

Balance Sheet
31 August 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Debtors	8	11,329	14,960
Cash at bank		<u>135,193</u>	<u>129,626</u>
		146,522	144,586
CREDITORS			
Amounts falling due within one year	9	(7,412)	(10,810)
		<u>139,110</u>	<u>133,776</u>
NET CURRENT ASSETS			
		<u>139,110</u>	<u>133,776</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>139,110</u>	<u>133,776</u>
NET ASSETS			
		<u><u>139,110</u></u>	<u><u>133,776</u></u>
FUNDS			
Unrestricted funds	10	<u>139,110</u>	<u>133,776</u>
TOTAL FUNDS			
		<u><u>139,110</u></u>	<u><u>133,776</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12 May 2025 and were signed on its behalf by:

L E Goodall - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Taxation

The charity is exempt from corporation 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.

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>827</u>	<u>508</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Examinations	<u>146,018</u>	<u>49,206</u>	<u>195,224</u>

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Examiners' fees	135,749	112,781
Examiners' travel expenses	<u>10,269</u>	<u>8,425</u>
	<u>146,018</u>	<u>121,206</u>

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Examinations	<u>46,567</u>	<u>139</u>	<u>2,500</u>	<u>49,206</u>

Support costs, included in the above, are as follows:

	2024 Examinations activities £	2023 Total £
Administrator's fees	43,345	41,648
Insurance	1,337	2,054
Sundries	115	480
Accountancy fees	1,500	2,840
Office equipment	270	645
Bank charges	139	149
Independent examiners' fee	2,000	2,050
Secretarial fees	<u>500</u>	<u>-</u>
	<u>49,206</u>	<u>49,866</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Independent examiners' fee	<u>2,000</u>	<u>2,050</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

The following trustees received payment of assessment and other fees during the period.

	2024	2023
	£	£
J Everest	144	277
A C Gibb	3,227	1,145
P Rees	<u>4,276</u>	<u>1,450</u>

The charity's administrator, who is not directly employed by the charity, was paid £43,345 (2023 - £41,648). Included in the total amount paid was £43,345 (2023 - £41,648) relating to administration fees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	10,078	13,673
Prepayments	<u>1,251</u>	<u>1,287</u>
	<u>11,329</u>	<u>14,960</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	3,412	5,920
Accruals and deferred income	<u>4,000</u>	<u>4,890</u>
	<u><u>7,412</u></u>	<u><u>10,810</u></u>

10. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	133,776	5,334	139,110
	<u>133,776</u>	<u>5,334</u>	<u>139,110</u>
TOTAL FUNDS	<u><u>133,776</u></u>	<u><u>5,334</u></u>	<u><u>139,110</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	200,558	(195,224)	5,334
	<u>200,558</u>	<u>(195,224)</u>	<u>5,334</u>
TOTAL FUNDS	<u><u>200,558</u></u>	<u><u>(195,224)</u></u>	<u><u>5,334</u></u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	131,398	2,378	133,776
	<u>131,398</u>	<u>2,378</u>	<u>133,776</u>
TOTAL FUNDS	<u><u>131,398</u></u>	<u><u>2,378</u></u>	<u><u>133,776</u></u>

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	173,450	(171,072)	2,378
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>173,450</u>	<u>(171,072)</u>	<u>2,378</u>

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

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	131,398	7,712	139,110
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>131,398</u>	<u>7,712</u>	<u>139,110</u>

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	374,008	(366,296)	7,712
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>374,008</u>	<u>(366,296)</u>	<u>7,712</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

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

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	827	508
Charitable activities		
Examinations	<u>199,731</u>	<u>172,942</u>
Total incoming resources	200,558	173,450
EXPENDITURE		
Charitable activities		
Examiners' fees	135,749	112,781
Examiners' travel expenses	<u>10,269</u>	<u>8,425</u>
	146,018	121,206
Support costs		
Management		
Administrator's fees	43,345	41,648
Insurance	1,337	2,054
Sundries	115	480
Accountancy fees	1,500	2,840
Office equipment	<u>270</u>	<u>645</u>
	46,567	47,667
Finance		
Bank charges	139	149
Governance costs		
Independent examiners' fee	2,000	2,050
Secretarial fees	<u>500</u>	<u>-</u>
	<u>2,500</u>	<u>2,050</u>
Total resources expended	<u>195,224</u>	<u>171,072</u>
Net income	<u><u>5,334</u></u>	<u><u>2,378</u></u>

This page does not form part of the statutory financial statements

CENTRAL ENGLAND PROFICIENCY TESTING LIMITED

England & Wales - Charity number 1101756

Accounts

REGISTERED COMPANY NUMBER: 04896217 (England and Wales)
REGISTERED CHARITY NUMBER: 1101756

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2023
for
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OBJECTIVES AND ACTIVITIES

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ACHIEVEMENT AND PERFORMANCE

Overall review

Our last trading year has been like other recent years, one of uncertainty and with challenges to face - this next year looking likewise. Total costs have decreased by 7.66% in line with charitable activities decreasing by 7.76%, this has resulted in nett income being reduced by 14.7%. As noted in previous "Report of the Trustees" the prudent management of CEPT by all involved has created a considerable cash reserve - added to again this year, which will secure the charity and its activities for the foreseeable future.

FINANCIAL REVIEW

Investment policy and objectives

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Herefordshire
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Trustees

B M Pipe
L E Goodall Chairman
C W Antrobus
A Baxter
J Everest
A C Gibb
P A Rees

Independent Examiner

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Central England Proficiency Testing
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Report of the Trustees
for the Year Ended 31 August 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Administrator

Pauline Harcourt

Bankers

Natwest Bank
The Round House
2 Bridge Street
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Worcester
WR11 4RS

Approved by order of the board of trustees on 13 May 2024 and signed on its behalf by:

L E Goodall - Trustee

Independent examiner's report to the trustees of Central England Proficiency Testing Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

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Independent examiner's statement

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1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
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Allan James Davies F.C.C.A.

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14 May 2024

Statement of Financial Activities
for the Year Ended 31 August 2023

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM Charitable activities	Notes		
Examinations		172,942	188,017
Investment income	2	508	26
Total		<u>173,450</u>	<u>188,043</u>
EXPENDITURE ON Charitable activities	3		
Examinations		<u>171,072</u>	<u>185,255</u>
NET INCOME		2,378	2,788
RECONCILIATION OF FUNDS			
Total funds brought forward		131,398	128,610
TOTAL FUNDS CARRIED FORWARD		<u><u>133,776</u></u>	<u><u>131,398</u></u>

The notes form part of these financial statements

		2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS	Notes		
Debtors	8	14,960	14,833
Cash at bank		129,626	126,302
		<u>144,586</u>	<u>141,135</u>
CREDITORS			
Amounts falling due within one year	9	(10,810)	(9,737)
		<u>133,776</u>	<u>131,398</u>
NET CURRENT ASSETS			
		<u>133,776</u>	<u>131,398</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>133,776</u>	<u>131,398</u>
NET ASSETS			
		<u>133,776</u>	<u>131,398</u>
FUNDS	10		
Unrestricted funds		<u>133,776</u>	<u>131,398</u>
TOTAL FUNDS		<u>133,776</u>	<u>131,398</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13 May 2024 and were signed on its behalf by:

L E Goodall - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Taxation

The charity is exempt from corporation 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.

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	508	26
	<u>508</u>	<u>26</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Examinations	121,206	49,866	171,072

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Examiners' fees	112,781	119,429
Examiners' travel expenses	8,425	10,168
	<u>121,206</u>	<u>129,597</u>

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Examinations	47,667	149	2,050	49,866

Support costs, included in the above, are as follows:

	2023 Examinations £	2022 Total activities £
Administrator's fees	41,648	46,436
Insurance	2,054	1,595
Sundries	480	508
Accountancy fees	2,840	2,760
Office equipment	645	338
Bank charges	149	151
Independent examiners' fee	2,050	1,870
Secretarial fees	-	2,000
	<u>49,866</u>	<u>55,658</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Independent examiners' fee	2,050	1,870
	<u>2,050</u>	<u>1,870</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

The following trustees received payment of assessment and other fees during the period.

	2023	2022
	£	£
J Everest	277	275
A C Gibb	1,145	968
P Rees	1,450	2,860
	<u>1,450</u>	<u>2,860</u>

B R Lancaster received £NIL (2022 - £2,000) in relation to secretarial fees during the year.

The charity's administrator, who is not directly employed by the charity, was paid £41,648 (2022 - £46,476). Included in the total amount paid was £41,648 (2022 - £46,436) relating to administration fees and £NIL (2022 - £40) for expenses incurred.

Trustees' expenses

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

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	13,673	13,443
Prepayments	1,287	1,390
	<u>14,960</u>	<u>14,833</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	5,920	5,087
Accruals and deferred income	4,890	4,650
	<u>10,810</u>	<u>9,737</u>

10. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	131,398	2,378	133,776
	<u>131,398</u>	<u>2,378</u>	<u>133,776</u>
TOTAL FUNDS	<u>131,398</u>	<u>2,378</u>	<u>133,776</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	173,450	(171,072)	2,378
	<u>173,450</u>	<u>(171,072)</u>	<u>2,378</u>
TOTAL FUNDS	<u>173,450</u>	<u>(171,072)</u>	<u>2,378</u>

Comparatives for movement in funds

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	128,610	2,788	131,398
	<u>128,610</u>	<u>2,788</u>	<u>131,398</u>
TOTAL FUNDS	<u>128,610</u>	<u>2,788</u>	<u>131,398</u>

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	188,043	(185,255)	2,788
TOTAL FUNDS	<u>188,043</u>	<u>(185,255)</u>	<u>2,788</u>

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	128,610	5,166	133,776
TOTAL FUNDS	<u>128,610</u>	<u>5,166</u>	<u>133,776</u>

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	361,493	(356,327)	5,166
TOTAL FUNDS	<u>361,493</u>	<u>(356,327)</u>	<u>5,166</u>

11. RELATED PARTY DISCLOSURES

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

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	508	26
Charitable activities		
Examinations	172,942	188,017
Total incoming resources	<u>173,450</u>	<u>188,043</u>
EXPENDITURE		
Charitable activities		
Examiners' fees	112,781	119,429
Examiners' travel expenses	8,425	10,168
	<u>121,206</u>	<u>129,597</u>
Support costs		
Management		
Administrator's fees	41,648	46,436
Insurance	2,054	1,595
Sundries	480	508
Accountancy fees	2,840	2,760
Office equipment	645	338
	<u>47,667</u>	<u>51,637</u>
Finance		
Bank charges	149	151
Governance costs		
Independent examiners' fee	2,050	1,870
Secretarial fees	-	2,000
	<u>2,050</u>	<u>3,870</u>
Total resources expended	<u>171,072</u>	<u>185,255</u>
Net income	<u><u>2,378</u></u>	<u><u>2,788</u></u>

CENTRAL ENGLAND PROFICIENCY TESTING LIMITED

England & Wales - Charity number 1101756

Accounts

REGISTERED COMPANY NUMBER: 04896217 (England and Wales)
REGISTERED CHARITY NUMBER: 1101756

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2022
for
Central England Proficiency Testing
Limited

A D Accounts (Trusts) Limited
Rural Enterprise Centre
Vincent Carey Road
Rotherwas
Hereford
Herefordshire
HR2 6FE

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. 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 Charity's objectives are the advancement of education and training by means of collaboration with the City and Guilds Network in the administration of schemes of Proficiency Tests, Vocational Qualifications of Competence, Certificates of Qualifications and other such awards in agriculture, horticulture, forestry and other industries within the UK. All charitable activities are undertaken to further charitable purposes for the public benefit.

Public benefit

In drafting this report, the trustees have complied with the duty in Section 4 of the Charities Act 2011, to have due regard to public benefit guidance published by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Overall review

Our last trading year has been like other recent years, one of uncertainty and with challenges to face - this next year looking likewise. Total costs have increased by 12.5% (with travel expenses increasing by over 30%) and despite charitable activities increasing by 10% this has resulted in nett income being reduced by 60%. As noted in previous "Report of the Trustees" the prudent management of CEPT by all involved has created a considerable cash reserve - added to again this year, which will secure the charity and its activities for the foreseeable future.

FINANCIAL REVIEW

Reserves policy

At 31 August 2022 "free reserves", being unrestricted funds other than fixed assets amounted to £131,398 (2021 - £128,610). The charity aims to retain free reserves sufficient to provide adequate working capital to fund its core activities.

FUTURE PLANS

The charity will continue to operate in accordance with its charitable activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Recruitment is done by personal contacts and if need be, advertising. After approval by the Board of Trustees, the new Trustees' appointment is ratified at the Annual General Meeting.

Organisational structure

Day to day responsibility of the charitable company is delegated to a staff team.

Induction and training of new trustees

After appointment all new Trustees fill in relevant forms for the Charity Commissioners and Companies House, plus conflict of interest, skills audit and acknowledge their responsibilities.

Related parties

Central England Proficiency Testing Limited is part of the City and Guilds Network.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04896217 (England and Wales)

Registered Charity number

1101756

Registered office

Rural Enterprise Centre
Vincent Carey Road
Rotherwas
Hereford
Herefordshire
HR2 6FE

Trustees

B M Pipe
L E Goodall Chairman
C W Antrobus
A Baxter
J Everest
A C Gibb
P A Rees

Independent Examiner

A D Accounts (Trusts) Limited
Rural Enterprise Centre
Vincent Carey Road
Rotherwas
Hereford
Herefordshire
HR2 6FE

Administrator

Pauline Harcourt

Bankers

Natwest Bank
The Round House
2 Bridge Street
Evesham
Worcester
WR11 4RS

Approved by order of the board of trustees on 15 May 2023 and signed on its behalf by:

L E Goodall - Trustee

Independent examiner's report to the trustees of Central England Proficiency Testing Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Allan James Davies F.C.C.A.

A D Accounts (Trusts) Limited
Rural Enterprise Centre
Vincent Carey Road
Rotherwas
Hereford
Herefordshire
HR2 6FE

16 May 2023

Statement of Financial Activities
for the Year Ended 31 August 2022

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM Charitable activities	Notes		
Examinations		188,017	171,394
Investment income	2	26	4
Total		<u>188,043</u>	<u>171,398</u>
EXPENDITURE ON Charitable activities	3		
Examinations		<u>185,255</u>	<u>164,521</u>
NET INCOME		2,788	6,877
RECONCILIATION OF FUNDS			
Total funds brought forward		128,610	121,733
TOTAL FUNDS CARRIED FORWARD		<u><u>131,398</u></u>	<u><u>128,610</u></u>

The notes form part of these financial statements

	Notes	2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS			
Debtors	8	14,833	15,291
Cash at bank		126,302	121,548
		<u>141,135</u>	<u>136,839</u>
CREDITORS			
Amounts falling due within one year	9	(9,737)	(8,229)
		<u>131,398</u>	<u>128,610</u>
NET CURRENT ASSETS			
		<u>131,398</u>	<u>128,610</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>131,398</u>	<u>128,610</u>
NET ASSETS			
		<u>131,398</u>	<u>128,610</u>
FUNDS	10		
Unrestricted funds		<u>131,398</u>	<u>128,610</u>
TOTAL FUNDS		<u>131,398</u>	<u>128,610</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 15 May 2023 and were signed on its behalf by:

L E Goodall - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Taxation

The charity is exempt from corporation 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.

2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	26	4
	<u>26</u>	<u>4</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Examinations	129,597	55,658	185,255

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Examiners' fees	119,429	108,304
Examiners' travel expenses	10,168	7,719
	<u>129,597</u>	<u>116,023</u>

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Examinations	51,637	151	3,870	55,658

Support costs, included in the above, are as follows:

	2022 Examinations £	2021 Total activities £
Administrator's fees	46,436	40,374
Insurance	1,595	1,698
Sundries	508	-
Printing, postage & stationery	-	2
Accountancy fees	2,760	2,520
Office equipment	338	79
Bank charges	151	125
Independent examiners' fee	1,870	1,700
Secretarial fees	2,000	2,000
	<u>55,658</u>	<u>48,498</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Independent examiners' fee	1,870	1,700
	<u>1,870</u>	<u>1,700</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

The following trustees received payment of assessment and other fees during the period.

	2022	2021
	£	£
J Everest	275	-
A C Gibb	968	385
P Rees	2,860	6,079
	<u>2,860</u>	<u>6,079</u>

B R Lancaster received £2,000 (2021 - £2,000) in relation to secretarial fees during the year.

The charity's administrator, who is not directly employed by the charity, was paid £46,476 (2021 - £40,416). Included in the total amount paid was £46,436 (2021 - £40,374) relating to administration fees and £40 (2021 - £42) for expenses incurred.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	13,443	13,577
Prepayments	1,390	1,714
	<u>14,833</u>	<u>15,291</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	5,087	3,979
Accruals and deferred income	4,650	4,250
	<u>9,737</u>	<u>8,229</u>

10. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	128,610	2,788	131,398
	<u>128,610</u>	<u>2,788</u>	<u>131,398</u>
TOTAL FUNDS	<u>128,610</u>	<u>2,788</u>	<u>131,398</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	188,043	(185,255)	2,788
	<u>188,043</u>	<u>(185,255)</u>	<u>2,788</u>
TOTAL FUNDS	<u>188,043</u>	<u>(185,255)</u>	<u>2,788</u>

Comparatives for movement in funds

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	121,733	6,877	128,610
	<u>121,733</u>	<u>6,877</u>	<u>128,610</u>
TOTAL FUNDS	<u>121,733</u>	<u>6,877</u>	<u>128,610</u>

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	171,398	(164,521)	6,877
TOTAL FUNDS	<u>171,398</u>	<u>(164,521)</u>	<u>6,877</u>

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

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	121,733	9,665	131,398
TOTAL FUNDS	<u>121,733</u>	<u>9,665</u>	<u>131,398</u>

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	359,441	(349,776)	9,665
TOTAL FUNDS	<u>359,441</u>	<u>(349,776)</u>	<u>9,665</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	26	4
Charitable activities		
Examinations	188,017	171,394
Total incoming resources	188,043	171,398
EXPENDITURE		
Charitable activities		
Examiners' fees	119,429	108,304
Examiners' travel expenses	10,168	7,719
	<u>129,597</u>	<u>116,023</u>
Support costs		
Management		
Administrator's fees	46,436	40,374
Insurance	1,595	1,698
Sundries	508	-
Printing, postage & stationery	-	2
Accountancy fees	2,760	2,520
Office equipment	338	79
	<u>51,637</u>	<u>44,673</u>
Finance		
Bank charges	151	125
Governance costs		
Independent examiners' fee	1,870	1,700
Secretarial fees	2,000	2,000
	<u>3,870</u>	<u>3,700</u>
Total resources expended	<u>185,255</u>	<u>164,521</u>
Net income	<u><u>2,788</u></u>	<u><u>6,877</u></u>

CENTRAL ENGLAND PROFICIENCY TESTING LIMITED

England & Wales - Charity number 1101756

Accounts

REGISTERED COMPANY NUMBER: 04896217 (England and Wales)
REGISTERED CHARITY NUMBER: 1101756

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2021
for
Central England Proficiency Testing
Limited

A D Accounts (Trusts) Limited
Rural Enterprise Centre
Vincent Carey Road
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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. 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 Charity's objectives are the advancement of education and training by means of collaboration with the City and Guilds Network in the administration of schemes of Proficiency Tests, Vocational Qualifications of Competence, Certificates of Qualifications and other such awards in agriculture, horticulture, forestry and other industries within the UK. All charitable activities are undertaken to further charitable purposes for the public benefit.

Public benefit

In drafting this report, the trustees have complied with the duty in Section 4 of the Charities Act 2011, to have due regard to public benefit guidance published by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Overall review

After the unprecedented economic consequences of Covid 19 and the disruption this has caused to the education and training establishments, this last year has shown a very strong "return to form" with the charity returning to an operating profit. With confidence returning to the sector and our strong financial reserves, the charity is hopeful of returning to its additional charitable works and donations this coming year.

FINANCIAL REVIEW

Reserves policy

At 31 August 2021 "free reserves", being unrestricted funds other than fixed assets amounted to £128,610 (2020 - £121,733). The charity aims to retain free reserves sufficient to provide adequate working capital to fund its core activities.

FUTURE PLANS

The charity will continue to operate in accordance with its charitable activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Recruitment is done by personal contacts and if need be, advertising. After approval by the Board of Trustees, the new Trustees' appointment is ratified at the Annual General Meeting.

Organisational structure

Day to day responsibility of the charitable company is delegated to a staff team.

Induction and training of new trustees

After appointment all new Trustees fill in relevant forms for the Charity Commissioners and Companies House, plus conflict of interest, skills audit and acknowledge their responsibilities.

Related parties

Central England Proficiency Testing Limited is part of the City and Guilds Network.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04896217 (England and Wales)

Registered Charity number

1101756

Registered office

Rural Enterprise Centre
Vincent Carey Road
Rotherwas
Hereford
Herefordshire
HR2 6FE

Trustees

B M Pipe
L E Goodall Chairman
C W Antrobus
A Baxter
J Everest
Ms A C Gibb
P A Rees

Company Secretary

B R Lancaster

Independent Examiner

A D Accounts (Trusts) Limited
Rural Enterprise Centre
Vincent Carey Road
Rotherwas
Hereford
Herefordshire
HR2 6FE

Administrator

Pauline Harcourt

Bankers

Natwest Bank
The Round House
2 Bridge Street
Evesham
Worcester
WR11 4RS

Approved by order of the board of trustees on 11 October 2021 and signed on its behalf by:

L E Goodall - Trustee

Independent examiner's report to the trustees of Central England Proficiency Testing Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Allan James Davies F.C.C.A.
A D Accounts (Trusts) Limited
Rural Enterprise Centre
Vincent Carey Road
Rotherwas
Hereford
Herefordshire
HR2 6FE

12 October 2021

Statement of Financial Activities
for the Year Ended 31 August 2021

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM Charitable activities	Notes		
Examinations		171,394	97,952
Investment income	2	4	86
Total		<u>171,398</u>	<u>98,038</u>
EXPENDITURE ON Charitable activities	3		
Examinations		164,521	101,936
NET INCOME/(EXPENDITURE)		<u>6,877</u>	<u>(3,898)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		121,733	125,631
TOTAL FUNDS CARRIED FORWARD		<u><u>128,610</u></u>	<u><u>121,733</u></u>

The notes form part of these financial statements

		2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS	Notes		
Debtors	8	15,291	7,958
Cash at bank		121,548	123,409
		<u>136,839</u>	<u>131,367</u>
CREDITORS			
Amounts falling due within one year	9	(8,229)	(9,634)
		<u>128,610</u>	<u>121,733</u>
NET CURRENT ASSETS			
		<u>128,610</u>	<u>121,733</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		128,610	121,733
		<u>128,610</u>	<u>121,733</u>
NET ASSETS		<u>128,610</u>	<u>121,733</u>
FUNDS	10		
Unrestricted funds		128,610	121,733
		<u>128,610</u>	<u>121,733</u>
TOTAL FUNDS		<u>128,610</u>	<u>121,733</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 11 October 2021 and were signed on its behalf by:

L E Goodall - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Taxation

The charity is exempt from corporation 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.

2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	4	86
	<u>4</u>	<u>86</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Examinations	116,023	48,498	164,521

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Examiners' fees	108,304	66,969
Examiners' travel expenses	7,719	4,056
	<u>116,023</u>	<u>71,025</u>

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Examinations	44,673	125	3,700	48,498

Support costs, included in the above, are as follows:

	2021 Examinations £	2020 Total activities £
Administrator's fees	40,374	22,266
Insurance	1,698	1,626
Sundries	-	193
Printing, postage & stationery	2	260
Accountancy fees	2,520	2,548
Office equipment	79	411
Profit/Loss on sale of asset	-	(195)
Bank charges	125	130
Independent examiners' fee	1,700	1,672
Secretarial fees	2,000	2,000
	<u>48,498</u>	<u>30,911</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Independent examiners' fee	1,700	1,672
Surplus on disposal of fixed assets	-	(195)
	<u>1,700</u>	<u>1,477</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

The following trustees received payment of assessment and other fees during the period.

	2021	2020
	£	£
J Everest	-	222
A C Gibb	385	923
P Rees	6,079	380
	<u>6,464</u>	<u>1,525</u>

B R Lancaster received £2,000 (2020 - £2,000) in relation to secretarial fees during the year.

The charity's administrator, who is not directly employed by the charity, was paid £40,416 (2020 - £22,802). Included in the total amount paid was £40,374 (2020 - £22,266) relating to administration fees and £42 (2020 - £536) for expenses incurred.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	13,577	6,350
Prepayments	1,714	1,608
	<u>15,291</u>	<u>7,958</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	3,979	5,454
Accruals and deferred income	4,250	4,180
	<u>8,229</u>	<u>9,634</u>

10. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	121,733	6,877	128,610
	<u>121,733</u>	<u>6,877</u>	<u>128,610</u>
TOTAL FUNDS	<u>121,733</u>	<u>6,877</u>	<u>128,610</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	171,398	(164,521)	6,877
	<u>171,398</u>	<u>(164,521)</u>	<u>6,877</u>
TOTAL FUNDS	<u>171,398</u>	<u>(164,521)</u>	<u>6,877</u>

Comparatives for movement in funds

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	125,631	(3,898)	121,733
	<u>125,631</u>	<u>(3,898)</u>	<u>121,733</u>
TOTAL FUNDS	<u>125,631</u>	<u>(3,898)</u>	<u>121,733</u>

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,038	(101,936)	(3,898)
TOTAL FUNDS	<u>98,038</u>	<u>(101,936)</u>	<u>(3,898)</u>

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

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	125,631	2,979	128,610
TOTAL FUNDS	<u>125,631</u>	<u>2,979</u>	<u>128,610</u>

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	269,436	(266,457)	2,979
TOTAL FUNDS	<u>269,436</u>	<u>(266,457)</u>	<u>2,979</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	4	86
Charitable activities		
Examinations	171,394	97,952
Total incoming resources	<u>171,398</u>	<u>98,038</u>
EXPENDITURE		
Charitable activities		
Examiners' fees	108,304	66,969
Examiners' travel expenses	7,719	4,056
	<u>116,023</u>	<u>71,025</u>
Support costs		
Management		
Administrator's fees	40,374	22,266
Insurance	1,698	1,626
Sundries	-	193
Printing, postage & stationery	2	260
Accountancy fees	2,520	2,548
Office equipment	79	411
Profit/Loss on sale of asset	-	(195)
	<u>44,673</u>	<u>27,109</u>
Finance		
Bank charges	125	130
Governance costs		
Independent examiners' fee	1,700	1,672
Secretarial fees	2,000	2,000
	<u>3,700</u>	<u>3,672</u>
Total resources expended	<u>164,521</u>	<u>101,936</u>
Net income/(expenditure)	<u><u>6,877</u></u>	<u><u>(3,898)</u></u>

CENTRAL ENGLAND PROFICIENCY TESTING LIMITED

England & Wales - Charity number 1101756

Accounts

REGISTERED COMPANY NUMBER: 04896217 (England and Wales)
REGISTERED CHARITY NUMBER: 1101756

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2020
for
Central England Proficiency Testing
Limited

A D Accounts (Trusts) Limited
Rural Enterprise Centre
Vincent Carey Road
Rotherwas
Hereford
Herefordshire
HR2 6FE

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. 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 Charity's objectives are the advancement of education and training by means of collaboration with the City and Guilds Network in the administration of schemes of Proficiency Tests, Vocational Qualifications of Competence, Certificates of Qualifications and other such awards in agriculture, horticulture, forestry and other industries within the UK. All charitable activities are undertaken to further charitable purposes for the public benefit.

Public benefit

In drafting this report, the trustees have complied with the duty in Section 4 of the Charities Act 2011, to have due regard to public benefit guidance published by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Overall review

The economic consequences of Covid 19 to the national economy is considerable and has naturally effected student and adult training. So with a dramatic reduction in registration numbers it is of no surprise that CEPT has shown a small loss for this trading year. The loss as a proportion of our reserve capital is very small and gives vindication to the Trustees conservative and prudent management during the good years.

FINANCIAL REVIEW

Reserves policy

At 31 August 2020 "free reserves", being unrestricted funds other than fixed assets amounted to £121,733 (2019 - £125,627). The charity aims to retain free reserves sufficient to provide adequate working capital to fund its core activities.

FUTURE PLANS

The charity will continue to operate in accordance with its charitable activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Recruitment is done by personal contacts and if need be, advertising. After approval by the Board of Trustees, the new Trustees' appointment is ratified at the Annual General Meeting.

Organisational structure

Day to day responsibility of the charitable company is delegated to a staff team.

Induction and training of new trustees

After appointment all new Trustees fill in relevant forms for the Charity Commissioners and Companies House, plus conflict of interest, skills audit and acknowledge their responsibilities.

Related parties

Central England Proficiency Testing Limited is part of the City and Guilds Network.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04896217 (England and Wales)

Registered Charity number

1101756

Registered office

Rural Enterprise Centre
Vincent Carey Road
Rotherwas
Hereford
Herefordshire
HR2 6FE

Trustees

B M Pipe
L E Goodall Chairman
C W Antrobus
A Baxter
J Everest
Ms A C Gibb
P A Rees (appointed 25.11.19)

Company Secretary

B R Lancaster

Independent Examiner

A D Accounts (Trusts) Limited
Rural Enterprise Centre
Vincent Carey Road
Rotherwas
Hereford
Herefordshire
HR2 6FE

Administrator

Pauline Harcourt

Bankers

Natwest Bank
The Round House
2 Bridge Street
Evesham
Worcester
WR11 4RS

Approved by order of the board of trustees on 10 December 2020 and signed on its behalf by:

L E Goodall - Trustee

Independent examiner's report to the trustees of Central England Proficiency Testing Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Allan James Davies F.C.C.A.
A D Accounts (Trusts) Limited
Rural Enterprise Centre
Vincent Carey Road
Rotherwas
Hereford
Herefordshire
HR2 6FE

11 December 2020

Statement of Financial Activities
for the Year Ended 31 August 2020

		2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM Charitable activities	Notes		
Examinations		97,952	175,122
Investment income	2	86	103
Total		<u>98,038</u>	<u>175,225</u>
EXPENDITURE ON Charitable activities	3		
Examinations		101,936	177,812
NET INCOME/(EXPENDITURE)		<u>(3,898)</u>	<u>(2,587)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		125,631	128,218
TOTAL FUNDS CARRIED FORWARD		<u><u>121,733</u></u>	<u><u>125,631</u></u>

The notes form part of these financial statements

		2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS	Notes		
Tangible assets	8	-	4
CURRENT ASSETS			
Debtors	9	7,958	20,387
Cash at bank		123,409	113,060
		<u>131,367</u>	<u>133,447</u>
CREDITORS			
Amounts falling due within one year	10	(9,634)	(7,820)
		<u>121,733</u>	<u>125,627</u>
NET CURRENT ASSETS			
		<u>121,733</u>	<u>125,631</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>121,733</u>	<u>125,631</u>
NET ASSETS		<u>121,733</u>	<u>125,631</u>
FUNDS	11		
Unrestricted funds		<u>121,733</u>	<u>125,631</u>
TOTAL FUNDS		<u>121,733</u>	<u>125,631</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 10 December 2020 and were signed on its behalf by:

L E Goodall - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Computer & office equipment - 33% on cost

Taxation

The charity is exempt from corporation 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.

2. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	86	103

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Examinations	71,025	30,911	101,936

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020 £	2019 £
Examiners' fees	66,969	119,731
Examiners' travel expenses	4,056	9,269
	<u>71,025</u>	<u>129,000</u>

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Examinations	27,109	130	3,672	30,911

Support costs, included in the above, are as follows:

	2020 Examinations £	2019 Total activities £
Administrator's fees	22,266	37,206
Insurance	1,626	1,778
Sundries	193	257
Telephone	-	1,366
Printing, postage & stationery	260	995
Accountancy fees	2,548	2,622
Office equipment	411	495
Depreciation of tangible and heritage assets	-	152
Profit/Loss on sale of asset	(195)	-
Bank charges	130	183
Training costs	-	150
Independent examiners' fee	1,672	1,608
Secretarial fees	2,000	2,000
	<u>30,911</u>	<u>48,812</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Independent examiners' fee	1,672	1,608
Depreciation - owned assets	-	153
Surplus on disposal of fixed assets	(195)	-
	<u> </u>	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

The following trustees received payment of assessment and other fees during the period.

	2020	2019
	£	£
J Everest	222	816
J Priscott	-	564
A C Gibb	923	1,347
P Rees	380	-
	<u> </u>	<u> </u>

B R Lancaster received £2,000 (2019 - £2,000) in relation to secretarial fees during the year.

The charity's administrator, who is not directly employed by the charity, was paid £22,802 (2019 - £40,376). Included in the total amount paid was £22,266 (2019 - £37,206) relating to administration fees and £536 (2019 - £3,170) for expenses incurred.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

8. TANGIBLE FIXED ASSETS

	Computer & office equipment £
COST	
At 1 September 2019	3,927
Disposals	(3,927)
	<u> </u>
At 31 August 2020	-
	<u> </u>
DEPRECIATION	
At 1 September 2019	3,923
Eliminated on disposal	(3,923)
	<u> </u>
At 31 August 2020	-
	<u> </u>
NET BOOK VALUE	
At 31 August 2020	-
	<u> </u>
At 31 August 2019	4
	<u> </u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	6,350	18,692
Prepayments	1,608	1,695
	<u> </u>	<u> </u>
	7,958	20,387
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	5,454	3,720
Accruals and deferred income	4,180	4,100
	<u> </u>	<u> </u>
	9,634	7,820
	<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	125,631	(3,898)	121,733
	<u>125,631</u>	<u>(3,898)</u>	<u>121,733</u>
TOTAL FUNDS	<u><u>125,631</u></u>	<u><u>(3,898)</u></u>	<u><u>121,733</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,038	(101,936)	(3,898)
	<u>98,038</u>	<u>(101,936)</u>	<u>(3,898)</u>
TOTAL FUNDS	<u><u>98,038</u></u>	<u><u>(101,936)</u></u>	<u><u>(3,898)</u></u>

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted funds			
General fund	128,218	(2,587)	125,631
	<u>128,218</u>	<u>(2,587)</u>	<u>125,631</u>
TOTAL FUNDS	<u><u>128,218</u></u>	<u><u>(2,587)</u></u>	<u><u>125,631</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	175,225	(177,812)	(2,587)
	<u>175,225</u>	<u>(177,812)</u>	<u>(2,587)</u>
TOTAL FUNDS	<u><u>175,225</u></u>	<u><u>(177,812)</u></u>	<u><u>(2,587)</u></u>

11. MOVEMENT IN FUNDS - continued

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

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	128,218	(6,485)	121,733
TOTAL FUNDS	<u>128,218</u>	<u>(6,485)</u>	<u>121,733</u>

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	273,263	(279,748)	(6,485)
TOTAL FUNDS	<u>273,263</u>	<u>(279,748)</u>	<u>(6,485)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	86	103
Charitable activities		
Examinations	97,952	175,122
Total incoming resources	98,038	175,225
EXPENDITURE		
Charitable activities		
Examiners' fees	66,969	119,731
Examiners' travel expenses	4,056	9,269
	<u>71,025</u>	<u>129,000</u>
Support costs		
Management		
Administrator's fees	22,266	37,206
Insurance	1,626	1,778
Sundries	193	257
Telephone	-	1,366
Printing, postage & stationery	260	995
Accountancy fees	2,548	2,622
Office equipment	411	495
Computer equipment	-	152
Profit/Loss on sale of asset	(195)	-
	<u>27,109</u>	<u>44,871</u>
Finance		
Bank charges	130	183
Human resources		
Training costs	-	150
Governance costs		
Independent examiners' fee	1,672	1,608
Secretarial fees	2,000	2,000
	<u>3,672</u>	<u>3,608</u>
Total resources expended	<u>101,936</u>	<u>177,812</u>
Net expenditure	<u><u>(3,898)</u></u>	<u><u>(2,587)</u></u>