

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

The notes form part of these financial statements

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

- 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.

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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
	<u>          </u>	<u>          </u>

**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
	71,025	129,000

**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
	30,911	48,812

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**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 £
<b>COST</b>	
At 1 September 2019	3,927
Disposals	(3,927)
	<u>          </u>
At 31 August 2020	-
	<u>          </u>
<b>DEPRECIATION</b>	
At 1 September 2019	3,923
Eliminated on disposal	(3,923)
	<u>          </u>
At 31 August 2020	-
	<u>          </u>
<b>NET BOOK VALUE</b>	
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 £
<b>Unrestricted funds</b>			
General fund	125,631	(3,898)	121,733
<b>TOTAL FUNDS</b>	<u>125,631</u>	<u>(3,898)</u>	<u>121,733</u>

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

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

## Comparatives for movement in funds

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

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	175,225	(177,812)	(2,587)
<b>TOTAL FUNDS</b>	<u>175,225</u>	<u>(177,812)</u>	<u>(2,587)</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 £
<b>Unrestricted funds</b>			
General fund	128,218	(6,485)	121,733
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	273,263	(279,748)	(6,485)
<b>TOTAL FUNDS</b>	<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.

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2020

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Deposit account interest	86	103
<b>Charitable activities</b>		
Examinations	97,952	175,122
<b>Total incoming resources</b>	98,038	175,225
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Examiners' fees	66,969	119,731
Examiners' travel expenses	4,056	9,269
	71,025	129,000
<b>Support costs</b>		
<b>Management</b>		
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)	-
	27,109	44,871
<b>Finance</b>		
Bank charges	130	183
<b>Human resources</b>		
Training costs	-	150
<b>Governance costs</b>		
Independent examiners' fee	1,672	1,608
Secretarial fees	2,000	2,000
	3,672	3,608
<b>Total resources expended</b>	101,936	177,812
<b>Net expenditure</b>	(3,898)	(2,587)

This page does not form part of the statutory financial statements