

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

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)
NET CURRENT ASSETS		<u>128,610</u>	<u>121,733</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		128,610	121,733
NET ASSETS		<u>128,610</u>	<u>121,733</u>
FUNDS	10		
Unrestricted funds		128,610	121,733
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> </u>	<u> </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
	116,023	71,025

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
	48,498	30,911

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>(195)</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.

Detailed Statement of Financial Activities
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	171,398	98,038
EXPENDITURE		
Charitable activities		
Examiners' fees	108,304	66,969
Examiners' travel expenses	7,719	4,056
	116,023	71,025
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)
	44,673	27,109
Finance		
Bank charges	125	130
Governance costs		
Independent examiners' fee	1,700	1,672
Secretarial fees	2,000	2,000
	3,700	3,672
Total resources expended	164,521	101,936
Net income/(expenditure)	6,877	(3,898)

This page does not form part of the statutory financial statements