

AVALON ASSESSMENTS LIMITED

England & Wales · Charity number 1119566

Details

Status	Registered
Legal form	Charitable company
Company number	06032010
Registered	2007-06-08
Register	View on the Charity Commission register

Contact

Address Rydings Farmhouse
Silver Street
Wrington
Bristol
BS40 5QN

Phone 01934862288

Email info@avalonassessments.co.uk

Website avalonassessments.co.uk

Activities

Objects: 3.1.1 THE ADVANCEMENT OF THE EDUCATION OF PERSONS STUDYING AGRICULTURE, HORTICULTURE AND ABORICULTURE BY MEANS OF THE ESTABLISHMENT AND ADMINISTRATION OF NATIONAL PROFICIENCY TEST COUNCIL (NPTC) APPROVED PROFICIENCY TEST CENTRES FOR THE PURPOSE OF ASSESSING THE SKILL LEVEL OF SUCH STUDENTS.

Activities: We provide assessments mainly for the Agricultural, Horticulture and allied industries, using both computer based and practical types of assessment as appropriate.

Classification

- **How:** Provides Services
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** DORSET, SOMERSET AND WILTSHIRE
- Dorset
- Somerset
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£233,051	£214,267	-	-
2024-01-31	£201,153	£212,750	-	-
2023-01-31	£180,664	£173,592	-	-
2022-01-31	£192,792	£173,592	-	-
2021-01-31	£124,560	£127,779	-	-

Trustees

Name	Role	Appointed
PAUL ALDRIDGE	Chair	
David House		2022-04-16
Michael Stephen Cullen		2025-04-15

AVALON ASSESSMENTS LIMITED

England & Wales - Charity number 1119566

Accounts

Company Registration Number: 06032010
Charity Number: 1119566

Avalon Assessments Limited

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 January 2025

Avalon Assessments Limited
(A company limited by guarantee, not having a share capital)
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Avalon Assessments Limited

(A company limited by guarantee, not having a share capital)

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	J Dixon A R Foot D W J House M G Morse
Chairperson	P G Aldridge
Company Secretary	M T Clements
Charity Number in England and Wales	1119566
Company Registration Number	06032010
Registered Office	Rydlings Farmhouse Silver Street Bristol North Somerset BS40 5QN
Independent Examiner	The Alanbrookes Group Ltd Chartered Accountants 24 Glove Factory Studios Holt Wiltshire SN12 7FT

Avalon Assessments Limited
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 January 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 January 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Avalon Assessments Limited present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 January 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives

The policies are safe investment of surplus funds, safeguarding vulnerable beneficiaries, and handling of complaints. These are reviewed annually at the AGM.

In setting objectives and planning for activities, the Trustees have given due consideration to the general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit :running a charity (PB2)'.

Strategy

The strategies are reviewed at quarterly board meetings.

The activities undertaken to achieve the objectives are the provision of assessments mainly for the agriculture, horticulture industries, using both computer based and practical types of assessments as appropriate.

These activities are achieved by holding briefing, information and zoom meetings with the students at the various colleges.

Structure, Governance and Management

Structure

Constitution: Avalon Assessments Limited is registered as a charitable company limited by guarantee and was set up by Trust deed.

Composition of the Board and Board Appointment Process

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Review of Activities, Achievements and Performance

The charity would like to report that the charity has continued operating as normal.

Financial Review

The results for the financial year are set out within these financial statements, and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of £260,222 (2024 - £235,526) and liabilities of £27,779 (2024 - £21,867). The net assets of the charity have increased by £18,784.

Avalon Assessments Limited
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 January 2025

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

J Dixon
A R Foot
D W J House
M G Morse

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

M T Clements

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Avalon Assessments Limited subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on _____ and signed on its behalf by:

Paul Aldridge

P G Aldridge
Chairperson

D W J House

D W J House
Trustee

Avalon Assessments Limited

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 January 2025

The trustees, who are also directors of Avalon Assessments Limited for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

13 Jun 2025

Approved by the Board of Trustees on _____ and signed on its behalf by:

Paul Aldridge

P G Aldridge
Chairperson

D W J House

D W J House
Trustee

Avalon Assessments Limited

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INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF AVALON ASSESSMENTS LIMITED

I have examined the financial statements of the charity for the financial year ended 31 January 2025, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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 financial statements to be reached.



Andrew Fisher BA FCA
THE ALANBROOKES GROUP LTD

Chartered Accountants
24 Glove Factory Studios

Holt
Shire

26 June 2025

Date:

Avalon Assessments Limited

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 January 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Income					
Charitable activities	3.1	219,052	219,052	196,158	196,158
Investments	3.2	5,226	5,226	4,995	4,995
Total income		224,278	224,278	201,153	201,153
Expenditure					
Charitable activities	4.1	214,267	214,267	212,750	212,750
Net gains/(losses) on investments		8,773	8,773	7,123	7,123
Net income/(expenditure)		18,784	18,784	(4,474)	(4,474)
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		18,784	18,784	(4,474)	(4,474)
Reconciliation of funds:					
Total funds beginning of the year	11	213,659	213,659	218,133	218,133
Total funds at the end of the year		232,443	232,443	213,659	213,659

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Avalon Assessments Limited

(A company limited by guarantee, not having a share capital)

Company Number: 06032010

BALANCE SHEET

as at 31 January 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	6	1	1
Investments	7	138,583	129,810
		<u>138,584</u>	<u>129,811</u>
Current Assets			
Debtors	8	52,273	33,779
Cash at bank and in hand		69,365	71,936
		<u>121,638</u>	<u>105,715</u>
Creditors: Amounts falling due within one year	9	<u>(27,779)</u>	<u>(21,867)</u>
Net Current Assets		<u>93,859</u>	<u>83,848</u>
Total Assets less Current Liabilities		<u>232,443</u>	<u>213,659</u>
Funds			
General fund (unrestricted)		232,443	213,659
Total funds	11	<u>232,443</u>	<u>213,659</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 January 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the 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 charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on _____ and signed on its behalf by

P G Aldridge
Chairperson

D W J House
Trustee

Avalon Assessments Limited

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 January 2025

1. GENERAL INFORMATION

Avalon Assessments Limited is a company limited by guarantee incorporated in England. The registered office of the charity is Rydlings Farmhouse, Silver Street, Bristol, North Somerset, BS40 5QN which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

The charity was registered on 8 June 2007. It provides the advancement of the education of persons studying agriculture, horticulture and arboriculture by means of the establishment and administration of National Proficiency Test Council (NPTC) approved proficiency test centres for the purpose of assessing the skill level of such students.

The area covered is Dorset, Somerset and Wiltshire.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 January 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Avalon Assessments Limited

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 January 2025

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Office Equipment - 25% reducing balance

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related tax credit is recognised in the income and expenditure account in the financial year in which it is receivable.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

3. INCOME				
3.1 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Income from charitable activities	<u>219,052</u>	<u>-</u>	<u>219,052</u>	<u>196,158</u>
3.2 INVESTMENTS	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Investments	<u>5,226</u>	<u>-</u>	<u>5,226</u>	<u>4,995</u>
4. EXPENDITURE				

Avalon Assessments Limited

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 January 2025

4.1 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Expenditure on charitable activities	-	-	80,417	80,417	86,782
Examiners' fees	100,248	-	-	100,248	90,907
Telephone and postage	1,694	-	-	1,694	1,932
Office expenses	1,000	-	-	1,000	953
Computer costs	159	-	-	159	2,558
Assessor updates	329	-	-	329	1,270
Motor expenses - examiners	26,396	-	-	26,396	24,716
Accountancy fees	1,970	-	-	1,970	1,777
Bank charges	100	-	-	100	105
Insurance	1,954	-	-	1,954	1,750
	<u>133,850</u>	<u>-</u>	<u>80,417</u>	<u>214,267</u>	<u>212,750</u>
4.2 SUPPORT COSTS			Charitable Activities £	2025 £	2024 £
Management charges payable			80,265	80,265	86,548
Cost of trustee meetings			152	152	234
			<u>80,417</u>	<u>80,417</u>	<u>86,782</u>
5. INVESTMENT AND OTHER INCOME				2025 £	2024 £
Bank interest				1,612	630
Investment income				3,614	4,365
Surplus on disposal of investments				8,773	7,123
				<u>13,999</u>	<u>12,118</u>
6. TANGIBLE FIXED ASSETS				Office Equipment £	Total £
Cost					
At 31 January 2025				5,368	5,368
Depreciation					
At 31 January 2025				5,367	5,367
Net book value					
At 31 January 2025				<u>1</u>	<u>1</u>
At 31 January 2024				<u>1</u>	<u>1</u>

Avalon Assessments Limited

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 January 2025

7. INVESTMENTS

	Other investments	Total
	£	£
Investments		
Cost		
At 1 February 2024	129,810	129,810
Revaluations	8,773	8,773
	<u>138,583</u>	<u>138,583</u>
At 31 January 2025	138,583	138,583
	<u>138,583</u>	<u>138,583</u>
Net book value		
At 31 January 2025	<u>138,583</u>	<u>138,583</u>
At 31 January 2024	<u>129,810</u>	<u>129,810</u>

8. DEBTORS

	2025	2024
	£	£
Trade debtors	52,266	33,772
Other debtors	7	7
	<u>52,273</u>	<u>33,779</u>

9. CREDITORS**Amounts falling due within one year**

	2025	2024
	£	£
Trade creditors	<u>27,779</u>	<u>21,867</u>

10. RESERVES

	2025	2024
	£	£
At the beginning of the year	213,659	218,133
Surplus/(Deficit) for the financial year	18,784	(4,474)
	<u>232,443</u>	<u>213,659</u>

11. FUNDS**11.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds	Total Funds
	£	£
At 1 February 2023	218,133	218,133
Movement during the financial year	(4,474)	(4,474)
	<u>213,659</u>	<u>213,659</u>
At 31 January 2024	213,659	213,659
Movement during the financial year	18,784	18,784
	<u>232,443</u>	<u>232,443</u>

Avalon Assessments Limited

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 January 2025

11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 February 2024 £	Income £	Expenditure £	Transfers between funds £	Gains and losses £	Balance 31 January 2025 £
Unrestricted funds						
Unrestricted General	213,659	224,278	214,267	-	8,773	232,443
Total funds	213,659	224,278	214,267	-	8,773	232,443

11.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Financial fixed assets £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	1	138,583	121,638	(27,779)	232,443
	1	138,583	121,638	(27,779)	232,443

12. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

13. INDEPENDANT EXAMINER'S REMUNERATION

	2025 £	2024 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts.	1,777	1,753

14. RELATED PARTY TRANSACTIONS

During the year, no Trustees received any remuneration or other benefits (2024 - £Nil)

During the year ended 31 January 2024, no Trustee expenses have been incurred (2024 - £NIL)

15. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.



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Fri, 20th Jun 2025 9:17:09 BST	Mr David William John House - Signer (3cea0c5d78a7bef6f85f68d2d6f87109)
Fri, 20th Jun 2025 10:41:19 BST	Andrew Fisher - Signer (9a47b347632c0d04a66cbd5ea789c966)
Fri, 20th Jun 2025 10:41:19 BST	Stacey Squire - Copied In (5c0735b22cd34094cdbe873aed4012f9)

Audit history log

Date

Action

Fri, 13th Jun 2025 7:58:57 BST	Envelope generated with fingerprint c4eaa7b67ff395e2f512b8faeb19b703 (35.176.231.177)
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Fri, 13th Jun 2025 11:51:37 BST	Document emailed to party email
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Fri, 20th Jun 2025 9:16:10 BST	Mr David William John House viewed the envelope (145.224.67.124)
Fri, 20th Jun 2025 9:17:09 BST	Mr David William John House signed the envelope (145.224.67.124)
Fri, 20th Jun 2025 9:17:10 BST	Sent the envelope to Andrew Fisher for signing (145.224.67.124)
Fri, 20th Jun 2025 9:17:10 BST	Document emailed to party email
Fri, 20th Jun 2025 10:39:44 BST	Andrew Fisher viewed the envelope (35.158.152.146)
Fri, 20th Jun 2025 10:39:55 BST	Andrew Fisher viewed the envelope (5.133.19.50)
Fri, 20th Jun 2025 10:41:00 BST	Andrew Fisher viewed the envelope (5.133.19.50)
Fri, 20th Jun 2025 10:41:19 BST	Andrew Fisher signed the envelope (5.133.19.50)
Fri, 20th Jun 2025 10:41:19 BST	Sent the envelope to Stacey Squire for signing (5.133.19.50)
Fri, 20th Jun 2025 10:41:19 BST	This envelope has been signed by all parties (5.133.19.50)
Fri, 20th Jun 2025 10:41:20 BST	Document emailed to party email

AVALON ASSESSMENTS LIMITED

England & Wales - Charity number 1119566

Accounts

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

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AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JANUARY 2024**

Trustees	PG Aldridge, Chair MG Morse, Trustee DWJ House, Trustee MT Clements, Secretary J Dixon, Director AR Foot, Director
Company registered number	06032010
Charity registered number	1119566
Registered office	Rydings Farmhouse Silver Street Bristol North Somerset BS40 5QN
Company secretary	MT Clements
Chief executive officer	PG Aldridge
Accountants	The Alanbrookes Group Ltd 24 Glove Factory Studios Holt Wiltshire BA14 6RL

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2024

The Trustees present their annual report together with the financial statements of the Avalon Assessments Limited for the year 1 February 2023 to 31 January 2024. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The policies are safe investment of surplus funds, safeguarding vulnerable beneficiaries, and handling of complaints. These are reviewed annually at the AGM.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The strategies are reviewed at quarterly board meetings.

c. Activities undertaken to achieve objectives

Provision of assessments mainly for the agriculture, horticulture and arboriculture industries, using both computer based and practical types of assessments as appropriate.

d. Main activities undertaken to further the Company's purposes for the public benefit

These are achieved by holding briefing, information and zoom meetings with the students at the various colleges.

Achievements and performance

a. Main achievements of the Company

The trustees would like to report that the charity has continued operating as normal.

Financial review

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2024

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The deficit in the year of £4,474 has been taken to reserves.

c. Financial results

The charity completed 3,943 (2023: 3,900) assessments and had a deficit of income over expenditure of £4,474.

The charity remains in a strong financial position with reserves totalling £213,659.

Structure, governance and management

a. Constitution

Avalon Assessments Limited is registered as a charitable company limited by guarantee and was set up by a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Approved by order of the members of the board of Trustees on 31 May 2024 and signed on their behalf by:

PG Aldridge
(Chair of Trustees)

DWJ House
(Trustee)

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 JANUARY 2024

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 31 May 2024 and signed on its behalf by:

PG Aldridge
(Chair of Trustees)

DWJ House
(Trustee)

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 JANUARY 2024

Independent Examiner's Report to the Trustees of Avalon Assessments Limited ('the Company')

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

Responsibilities and Basis of Report

As the Trustees of the Company (and 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 the Company's accounts 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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:

Dated: 31 May 2024

Andrew Fisher BA FCA

ICAEW

The Alanbrookes Group Ltd
24 Glove Factory Studios, Holt, Wiltshire, BA14 6RL

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JANUARY 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Charitable activities	3	196,158	196,158	211,245
Investments	4	4,995	4,995	3,964
Total income		<u>201,153</u>	<u>201,153</u>	<u>215,209</u>
Expenditure on:				
Charitable activities	5	212,750	212,750	193,567
Total expenditure		<u>212,750</u>	<u>212,750</u>	<u>193,567</u>
Net movement in funds before other recognised gains/(losses)		(11,597)	(11,597)	21,642
Other recognised gains/(losses):				
Gains/(losses) on revaluation of fixed assets		7,123	7,123	(5,047)
Net movement in funds		<u>(4,474)</u>	<u>(4,474)</u>	<u>16,595</u>
Reconciliation of funds:				
Total funds brought forward		218,133	218,133	201,538
Net movement in funds		(4,474)	(4,474)	16,595
Total funds carried forward		<u>213,659</u>	<u>213,659</u>	<u>218,133</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 18 form part of these financial statements.

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 06032010

BALANCE SHEET
AS AT 31 JANUARY 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	1	1
Investments	10	129,810	122,687
		<u>129,811</u>	<u>122,688</u>
Current assets			
Debtors	11	33,779	44,362
Cash at bank and in hand		71,936	78,438
		<u>105,715</u>	<u>122,800</u>
Creditors: amounts falling due within one year	12	(21,867)	(27,355)
		<u>83,848</u>	<u>95,445</u>
Net current assets		<u>83,848</u>	<u>95,445</u>
Total assets less current liabilities		<u>213,659</u>	<u>218,133</u>
Net assets excluding pension asset		<u>213,659</u>	<u>218,133</u>
Total net assets		<u><u>213,659</u></u>	<u><u>218,133</u></u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	213,659	218,133
Total funds		<u><u>213,659</u></u>	<u><u>218,133</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 31 May 2024 and signed on their behalf by:

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 06032010

BALANCE SHEET (CONTINUED)
AS AT 31 JANUARY 2024

PG Aldridge
(Chair of Trustees)

The notes on pages 9 to 18 form part of these financial statements.

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

1. General information

The charity was registered on 8 June 2007. It provides the advancement of the education of persons studying agriculture, horticulture and arboriculture by means of the establishment and administration of National Proficiency Test Council (NPTC) approved proficiency test centres for the purpose of assessing the skill level of such students.

The area covered is Dorset, Somerset and Wiltshire.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Avalon Assessments Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Office equipment	-	25% reducing balance
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2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

2. Accounting policies (continued)

2.10 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £
Income from charitable activities	196,158	196,158
	<hr/> <hr/>	<hr/> <hr/>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Income from charitable activities	211,245	211,245
	<hr/> <hr/>	<hr/> <hr/>

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

4. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Income from listed investments	4,365	4,365
Interest on cash deposits	630	630
	4,995	4,995
	4,995	4,995

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Income from listed investments	3,549	3,549
Interest on cash deposits	415	415
	3,964	3,964
	3,964	3,964

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total funds 2024 £
Charitable activities	212,750	212,750
	212,750	212,750

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Charitable activities	193,567	193,567
	193,567	193,567

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Charitable activities	125,968	86,782	212,750
	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Charitable activities	127,104	66,463	193,567

Analysis of direct costs

	Activities 2024 £	Total funds 2024 £
Examiners' fees	90,907	90,907
Telephone and postage	1,932	1,932
Office expenses	953	953
Computer costs	2,558	2,558
Assessor updates	1,270	1,270
Motor expenses - examiners	24,716	24,716
Accountancy fees	1,777	1,777
Bank charges	105	105
Insurance	1,750	1,750
Total 2024	125,968	125,968

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Activities</i> 2023 £	<i>Total</i> <i>funds</i> 2023 £
Examiners' fees	90,499	90,499
Telephone and postage	6,200	6,200
Office expenses	3,176	3,176
Computer costs	652	652
Assessor updates	615	615
Motor expenses - examiners	24,091	24,091
Accountancy fees	1,753	1,753
Bank charges	118	118
<i>Total 2023</i>	<i>127,104</i>	<i>127,104</i>

Analysis of support costs

	Activities 2024 £	Total funds 2024 £
Cost of trustee meetings	234	234
Management charges payable	86,548	86,548
Total 2024	86,782	86,782

	<i>Activities</i> 2023 £	<i>Total</i> <i>funds</i> 2023 £
Management charges payable	66,463	66,463

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

7. Independent examiner's remuneration

	2024	<i>2023</i>
	£	£
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	1,777	<i>1,753</i>

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2023 - £NIL*).

During the year ended 31 January 2024, no Trustee expenses have been incurred (*2023 - £NIL*).

9. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 February 2023	5,368
At 31 January 2024	5,368
Depreciation	
At 1 February 2023	5,367
At 31 January 2024	5,367
Net book value	
At 31 January 2024	1
<i>At 31 January 2023</i>	<i>1</i>

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

10. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 February 2023	122,687
Revaluations	7,123
	129,810
At 31 January 2024	129,810
 Net book value	
At 31 January 2024	129,810
At 31 January 2023	122,687

11. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	33,772	44,355
Other debtors	7	7
	33,779	44,362
	33,779	44,362

12. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	21,867	27,355
	21,867	27,355

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024**

13. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	71,936	78,438

14. Statement of funds

Statement of funds - current year

	Balance at 1 February 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 January 2024 £
Unrestricted funds					
General Funds - all funds	218,133	201,153	(212,750)	7,123	213,659

15. Summary of funds

Summary of funds - current year

	Balance at 1 February 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 January 2024 £
General funds	218,133	201,153	(212,750)	7,123	213,659

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1	1
Fixed asset investments	129,810	129,810
Current assets	105,715	105,715
Creditors due within one year	(21,867)	(21,867)
Total	<u>213,659</u>	<u>213,659</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	1	1
Fixed asset investments	122,687	122,687
Current assets	122,800	122,800
Creditors due within one year	(27,355)	(27,355)
Total	<u>218,133</u>	<u>218,133</u>

AVALON ASSESSMENTS LIMITED

England & Wales - Charity number 1119566

Accounts

Registered number: 06032010
Charity number: 1119566

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

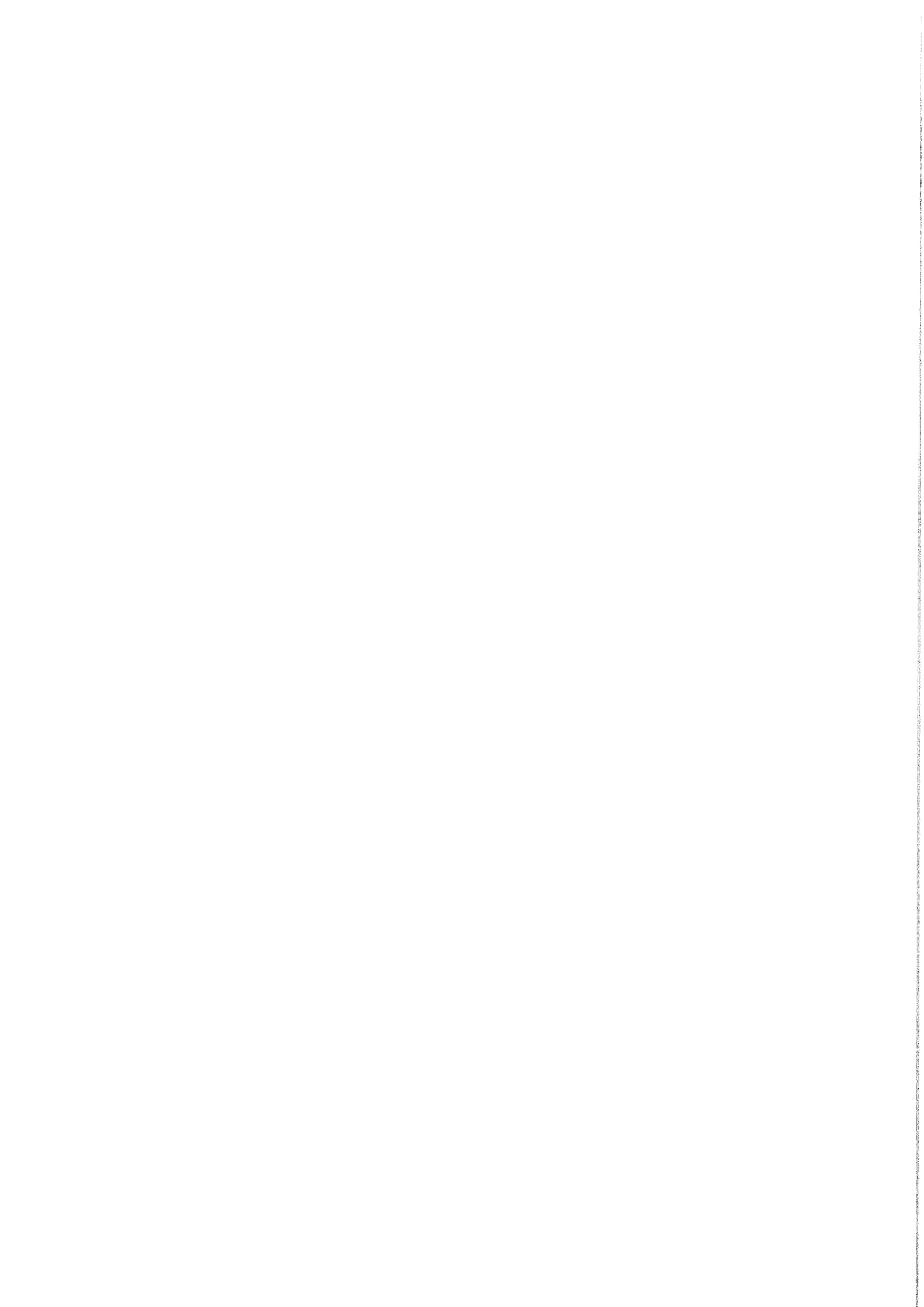
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AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JANUARY 2022

Trustees	PG Aldridge, Chair MG Morse, Trustee DWJ House, Trustee MT Clements, Secretary J Dixon, Director AR Foot, Director
Company registered number	06032010
Charity registered number	1119566
Registered office	Rydings Farmhouse Silver Street Bristol North Somerset BS40 5QN
Company secretary	MT Clements
Chief executive officer	PG Aldridge
Accountants	The Alanbrookes Group Ltd 24 Glove Factory Studios Holt Wiltshire BA14 6RL



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2022

The Trustees present their annual report together with the financial statements of the Avalon Assessments Limited for the year 1 February 2021 to 31 January 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The policies are safe investment of surplus funds, safeguarding vulnerable beneficiaries, and handling of complaints. These are reviewed annually at the AGM.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The strategies are reviewed at quarterly board meetings.

c. Activities undertaken to achieve objectives

Provision of assessments mainly for the agriculture, horticulture and arboriculture industries, using both computer based and practical types of assessments as appropriate.

d. Main activities undertaken to further the Company's purposes for the public benefit

These are achieved by holding zoom meetings with the students at the various colleges.

Achievements and performance

a. Main achievements of the Company

The trustees would like to report that, as with many businesses, the charity was adversely affected by the global covid pandemic during the year and as such, activities reduced by some 60%.

Financial review



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2022

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The surplus in the year of £19,202 has been added to reserves.

c. Financial results

The charity completed 3,385 assessments and had a surplus of income over expenditure of £19,202.

The charity remains in a strong financial position with reserves totalling £201,538.

Structure, governance and management

a. Constitution

Avalon Assessments Limited is registered as a charitable company limited by guarantee and was set up by a Trust deed.

b. Methods of appointment or election of Trustees

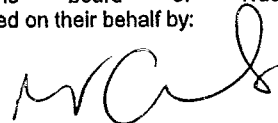
The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Approved by order of the members of the board of Trustees on
and signed on their behalf by:



PG Aldridge
(Chair of Trustees)

17/4/2023



MT Clements
(Trustee)

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 JANUARY 2022**

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on
and signed on its behalf by:

PG Aldridge
PG Aldridge
(Chair of Trustees)

17/4/2023

MT Clements
MT Clements
(Trustee)

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 JANUARY 2022**

Independent Examiner's Report to the Trustees of Avalon Assessments Limited ('the Company')

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

Responsibilities and Basis of Report

As the Trustees of the Company (and 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 the Company's accounts 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)].

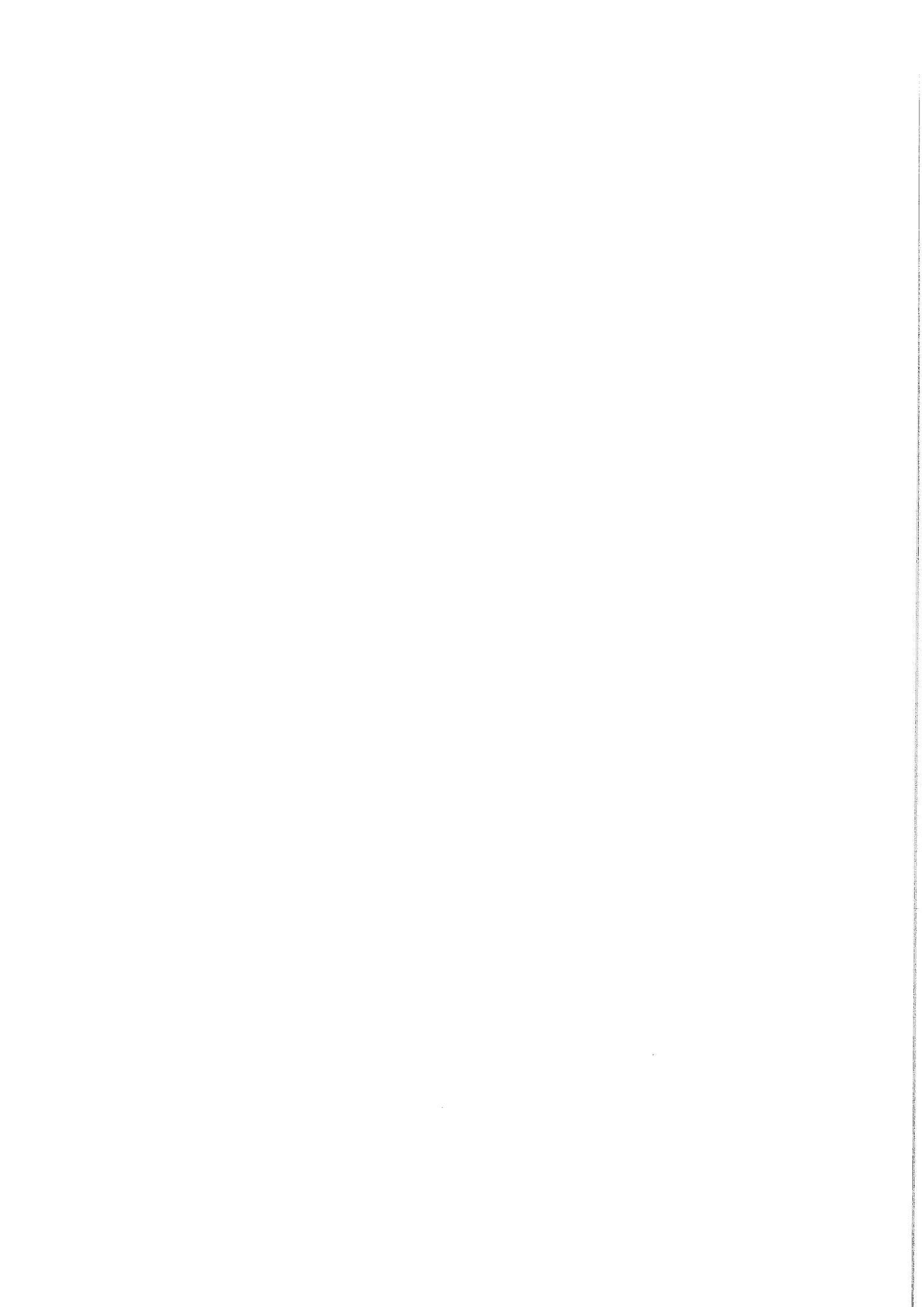
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:

Dated:

The Alanbrookes Group Ltd
24 Glove Factory Studios, Holt, Wiltshire, BA14 6RL



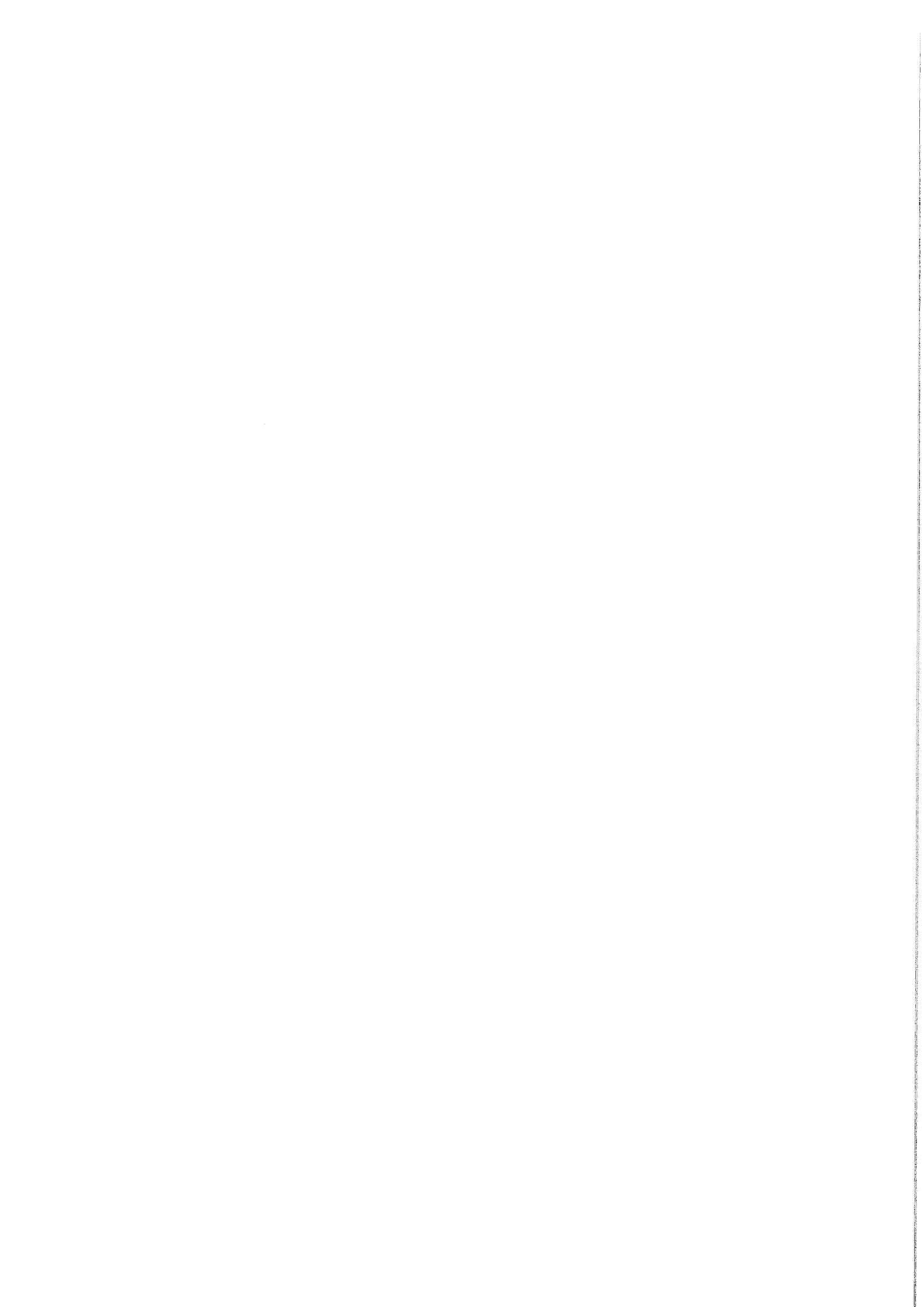
AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JANUARY 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Charitable activities	3	177,201	177,201	121,318
Investments	4	3,463	3,463	3,242
Total income		180,664	180,664	124,560
Expenditure on:				
Charitable activities	5	173,592	173,592	127,779
Total expenditure		173,592	173,592	127,779
Net movement in funds before other recognised gains		7,072	7,072	(3,219)
Other recognised gains:				
Gains on revaluation of fixed assets		12,130	12,130	4,644
Net movement in funds		19,202	19,202	1,425
Reconciliation of funds:				
Total funds brought forward		182,336	182,336	180,911
Net movement in funds		19,202	19,202	1,425
Total funds carried forward		201,538	201,538	182,336

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 18 form part of these financial statements.



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 06032010

BALANCE SHEET
AS AT 31 JANUARY 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	1	1
Investments	10	127,734	115,604
		<u>127,735</u>	<u>115,605</u>
Current assets			
Debtors	11	42,953	22,828
Cash at bank and in hand		58,587	59,368
		<u>101,540</u>	<u>82,196</u>
Creditors: amounts falling due within one year	12	(27,737)	(15,465)
Net current assets		<u>73,803</u>	<u>66,731</u>
Total assets less current liabilities		<u>201,538</u>	<u>182,336</u>
Net assets excluding pension asset		<u>201,538</u>	<u>182,336</u>
Total net assets		<u><u>201,538</u></u>	<u><u>182,336</u></u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	201,538	182,336
Total funds		<u><u>201,538</u></u>	<u><u>182,336</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:



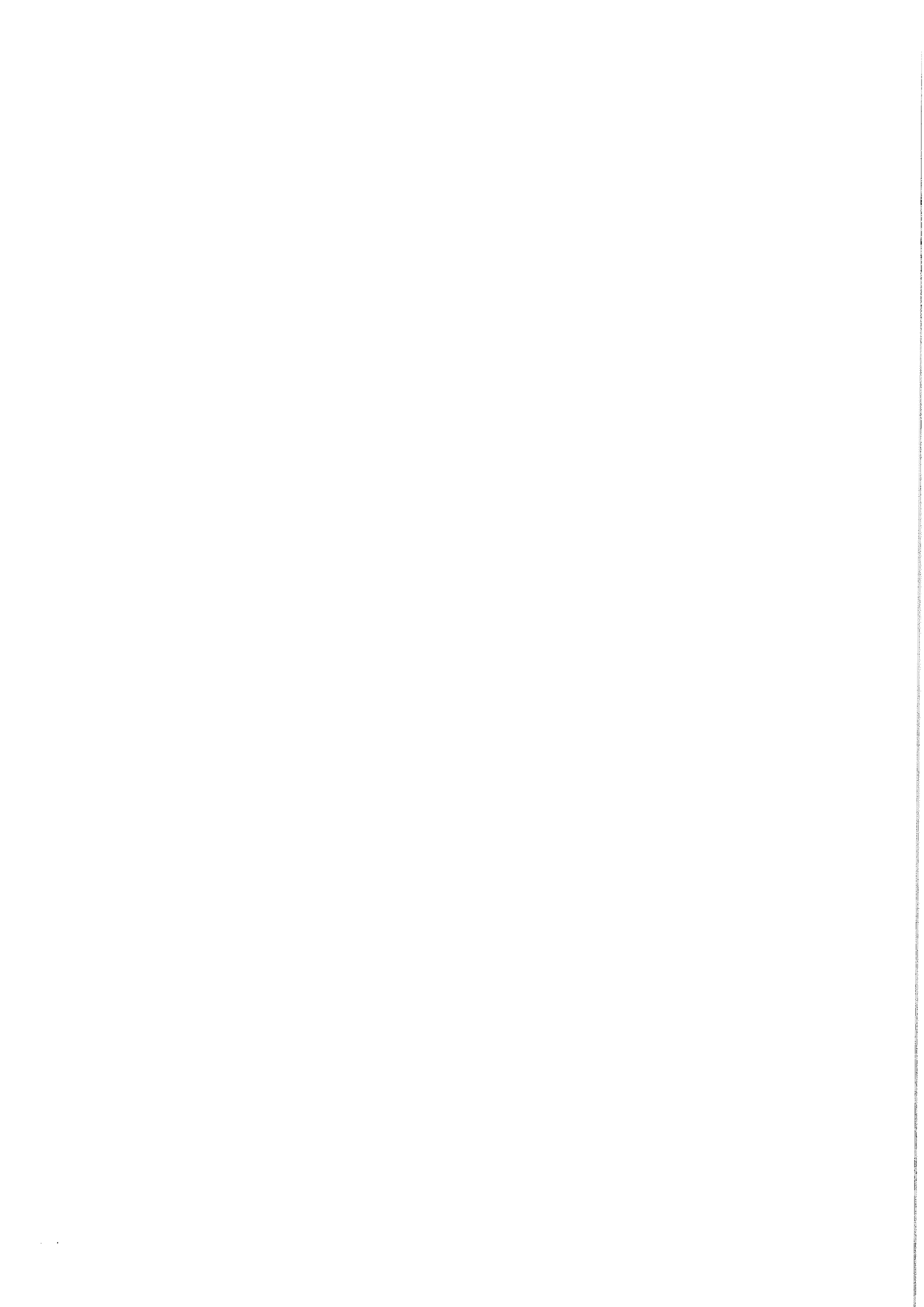
AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 06032010

BALANCE SHEET (CONTINUED)
AS AT 31 JANUARY 2022



PG Aldridge
(Chair of Trustees)

The notes on pages 9 to 18 form part of these financial statements.



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022**

1. General information

The charity was registered on 8 June 2007. It provides the advancement of the education of persons studying agriculture, horticulture and arboriculture by means of the establishment and administration of National Proficiency Test Council (NPTC) approved proficiency test centres for the purpose of assessing the skill level of such students.

The area covered is Dorset, Somerset and Wiltshire.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Avalon Assessments Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

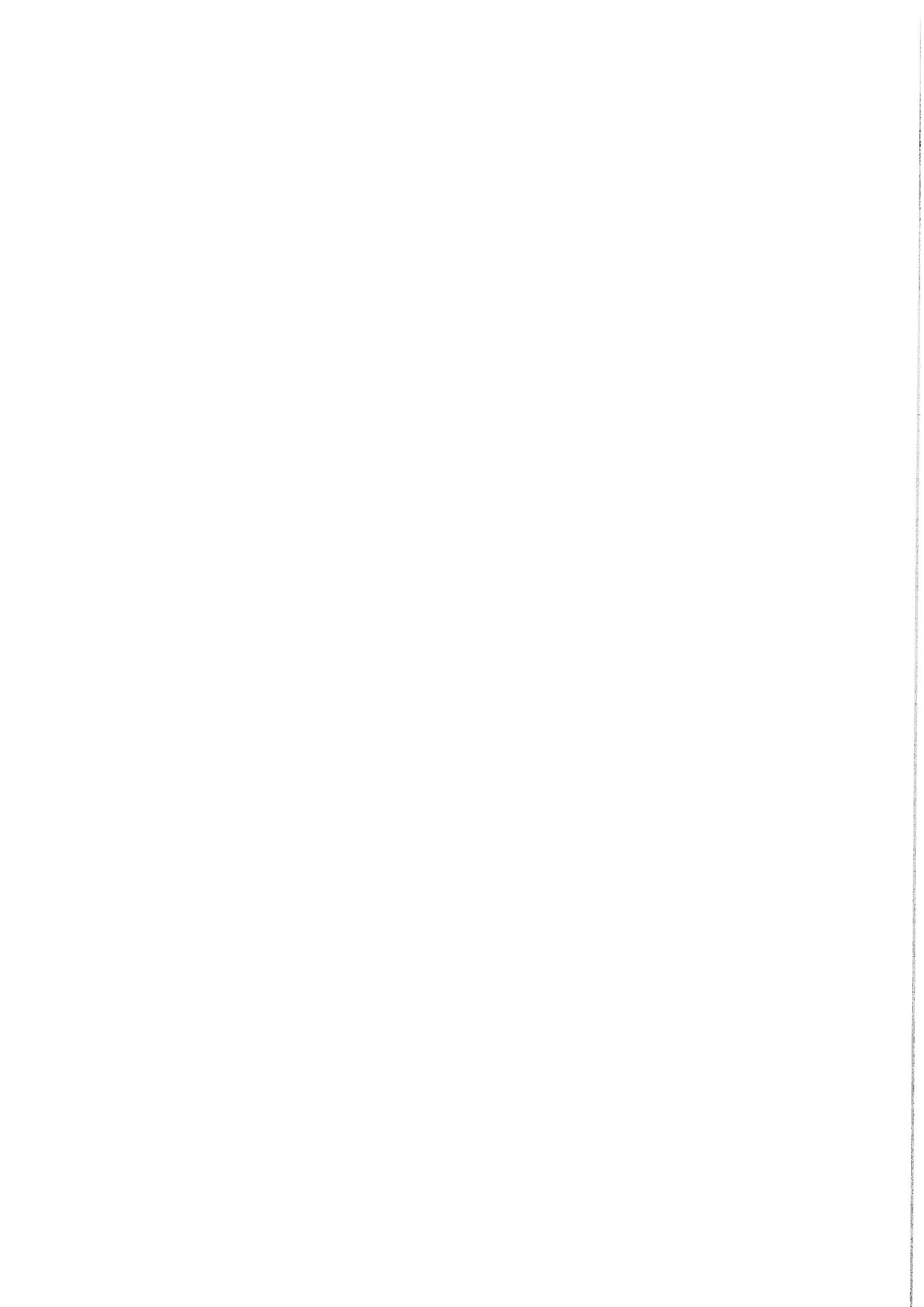
Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Office equipment	-	25% reducing balance
------------------	---	----------------------

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

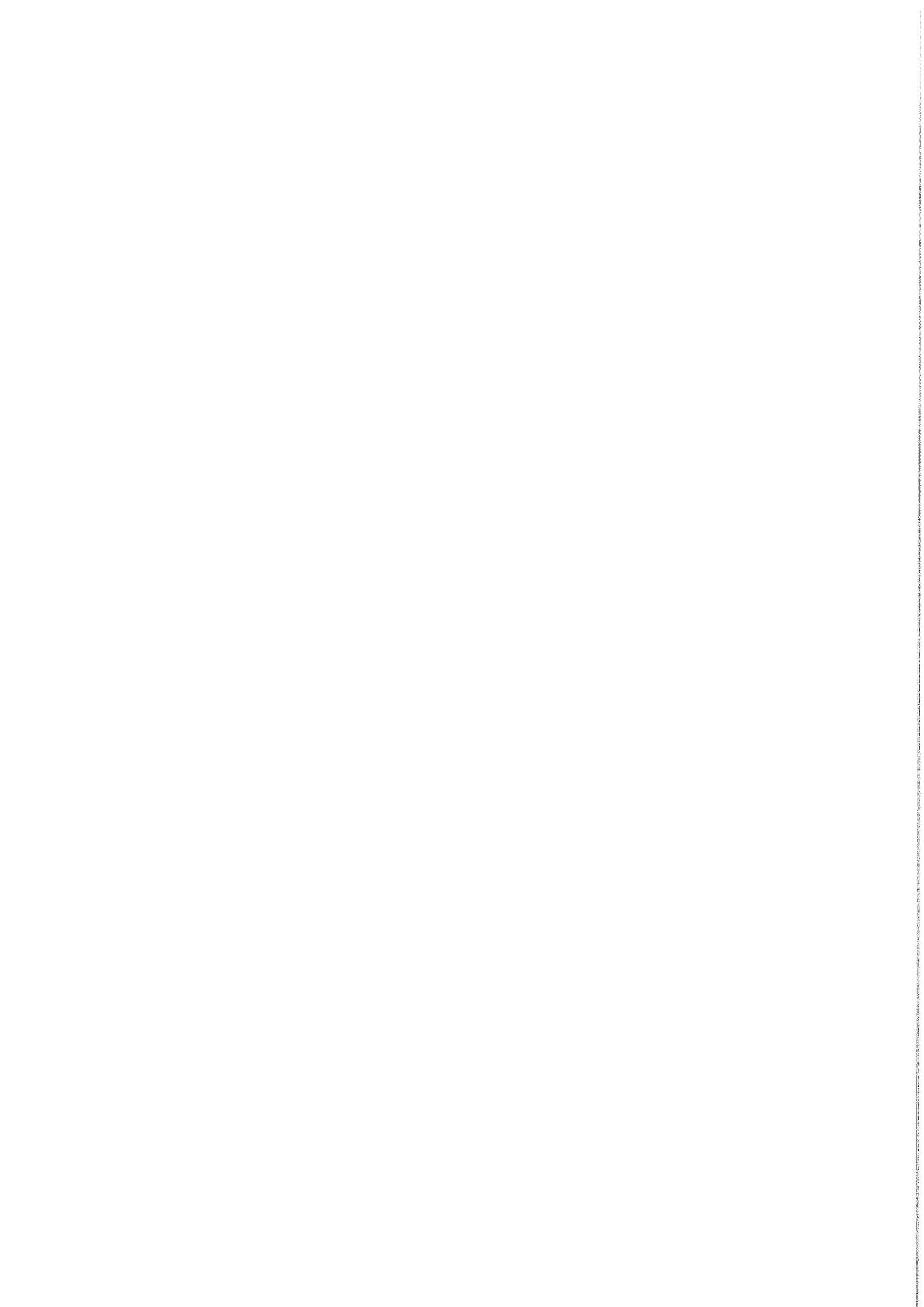
Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

2. Accounting policies (continued)

2.10 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

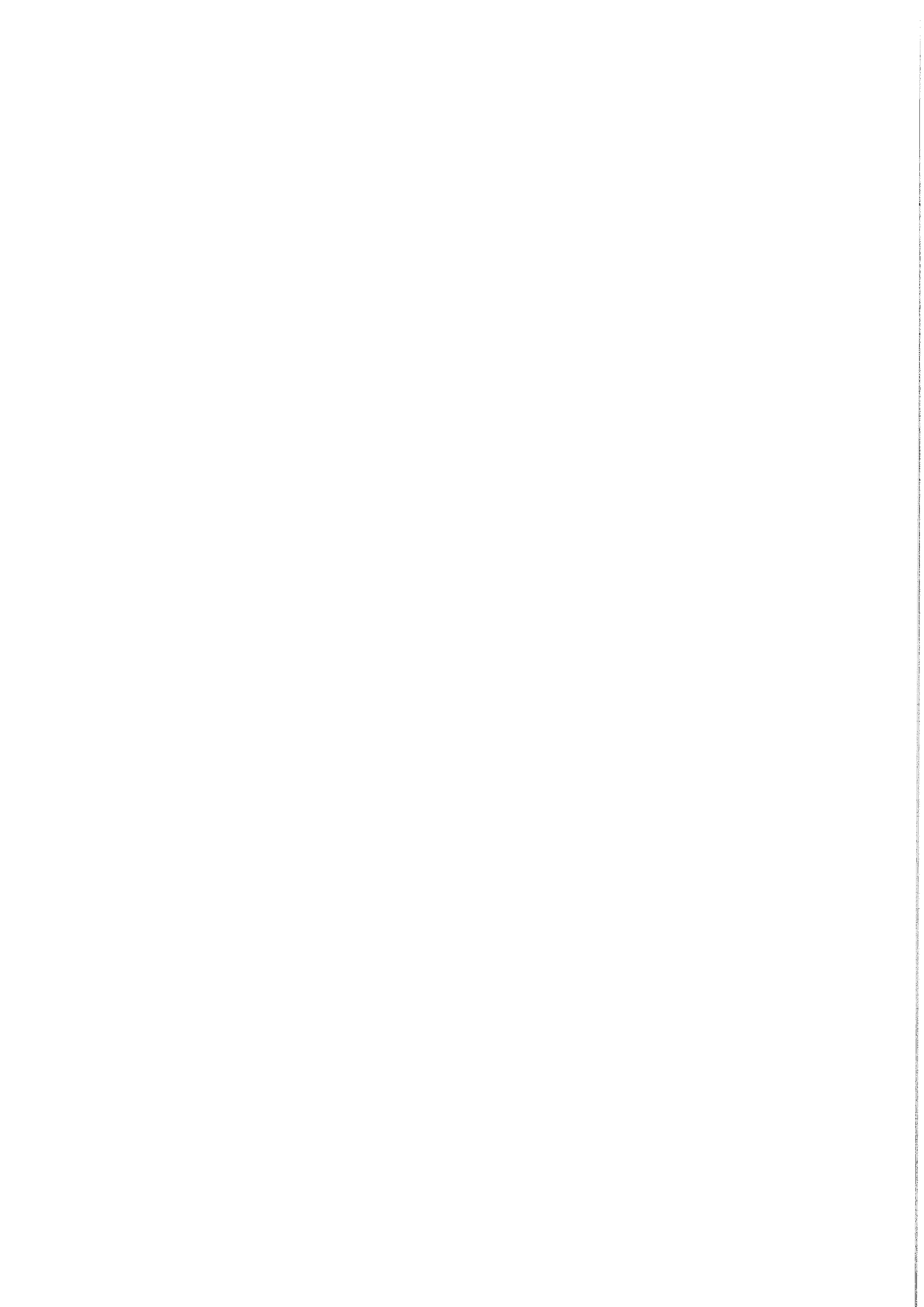
2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £
Income from charitable activities	177,201	177,201
	<u>177,201</u>	<u>177,201</u>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Income from charitable activities	121,318	121,318
	<u>121,318</u>	<u>121,318</u>



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022**

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Income from listed investments	3,459	3,459
Interest on cash deposits	4	4
	3,463	3,463

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Income from listed investments	3,174	3,174
Interest on cash deposits	68	68
	3,242	3,242

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total funds 2022 £
Charitable activities	173,592	173,592

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Charitable activities	127,779	127,779



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

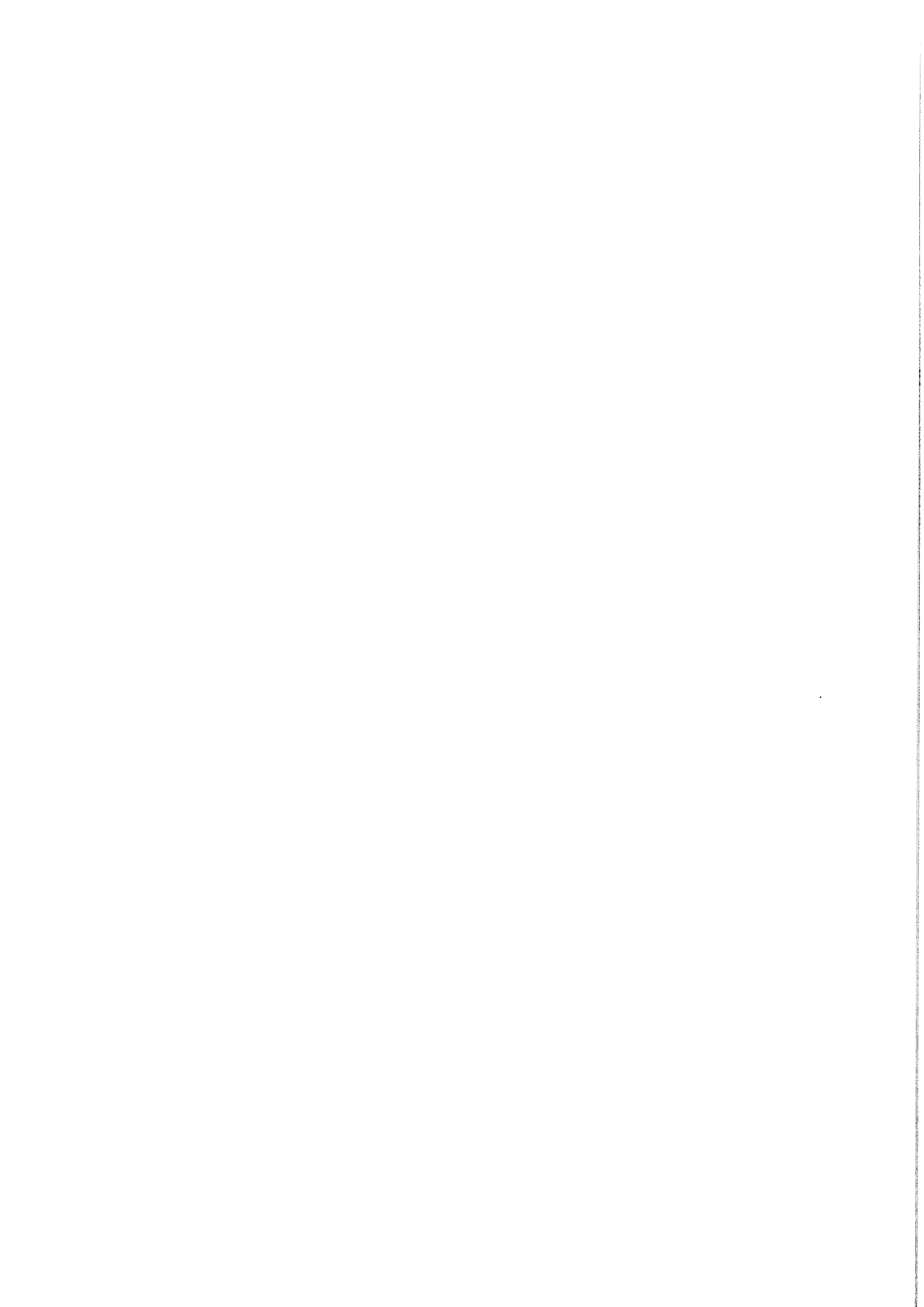
6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Charitable activities	115,783	57,809	173,592

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Charitable activities	84,625	43,154	127,779

Analysis of direct costs

	Activities 2022 £	Total funds 2022 £
Examiners' fees	82,749	82,749
Telephone and postage	1,630	1,630
Office expenses	3,340	3,340
Computer costs	4,782	4,782
Motor expenses - examiners	21,452	21,452
Accountancy fees	1,698	1,698
Bank charges	132	132
Total 2022	115,783	115,783



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

6. Analysis of expenditure by activities (continued)

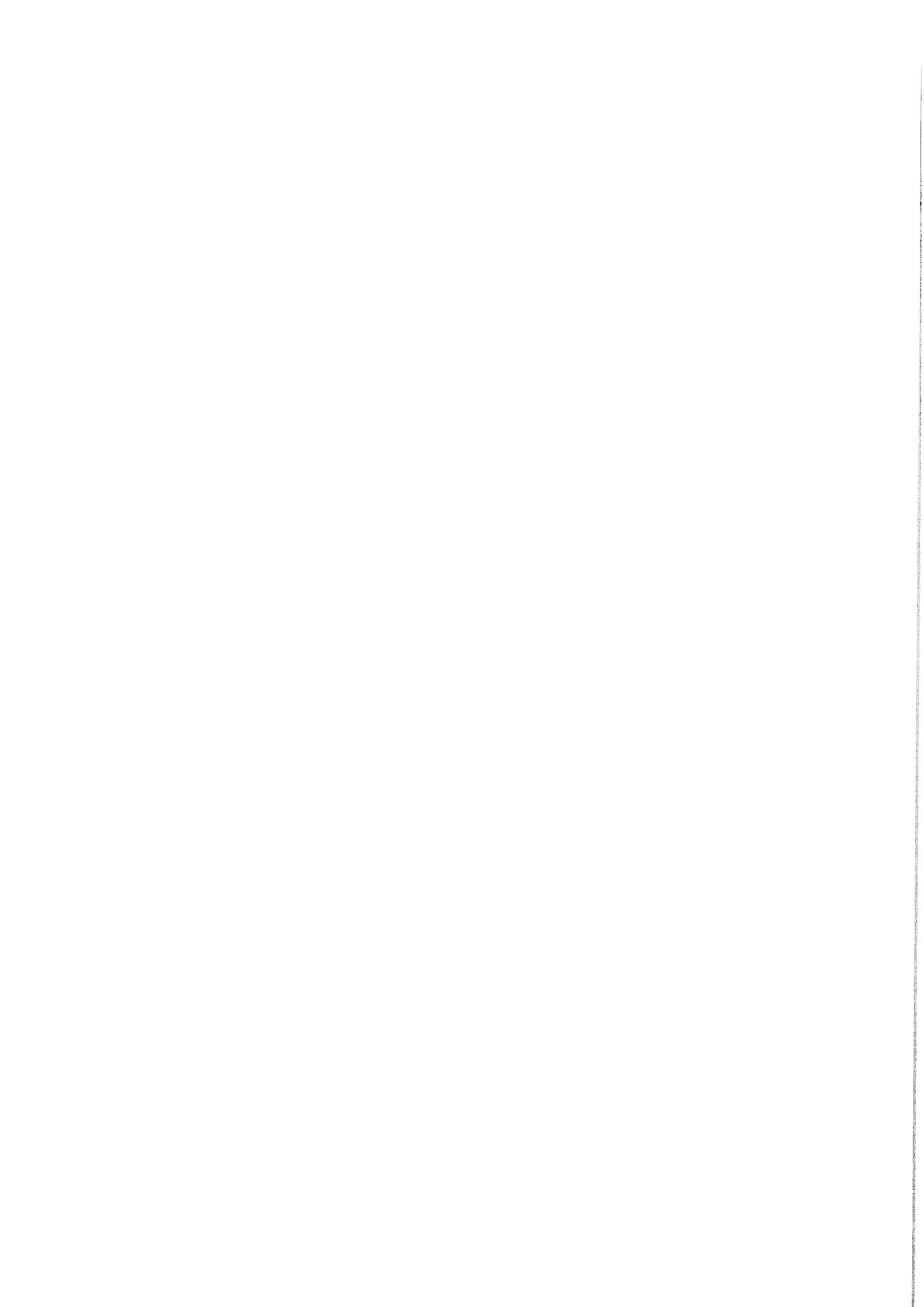
Analysis of direct costs (continued)

	<i>Activities</i> 2021 £	<i>Total funds</i> 2021 £
Examiners' fees	62,241	62,241
Telephone and postage	168	168
Office expenses	1,719	1,719
Computer costs	1,549	1,549
Assessor updates	2,239	2,239
Motor expenses - examiners	14,948	14,948
Accountancy fees	1,633	1,633
Bank charges	128	128
<i>Total 2021</i>	84,625	84,625

Analysis of support costs

	Activities 2022 £	Total funds 2022 £
Cost of trustee meetings	248	248
Management charges payable	57,561	57,561
Total 2022	57,809	57,809

	<i>Activities</i> 2021 £	<i>Total funds</i> 2021 £
Cost of trustee meetings	149	149
Management charges payable	43,005	43,005
<i>Total 2021</i>	43,154	43,154



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

7. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<u>1,698</u>	<u>1,633</u>

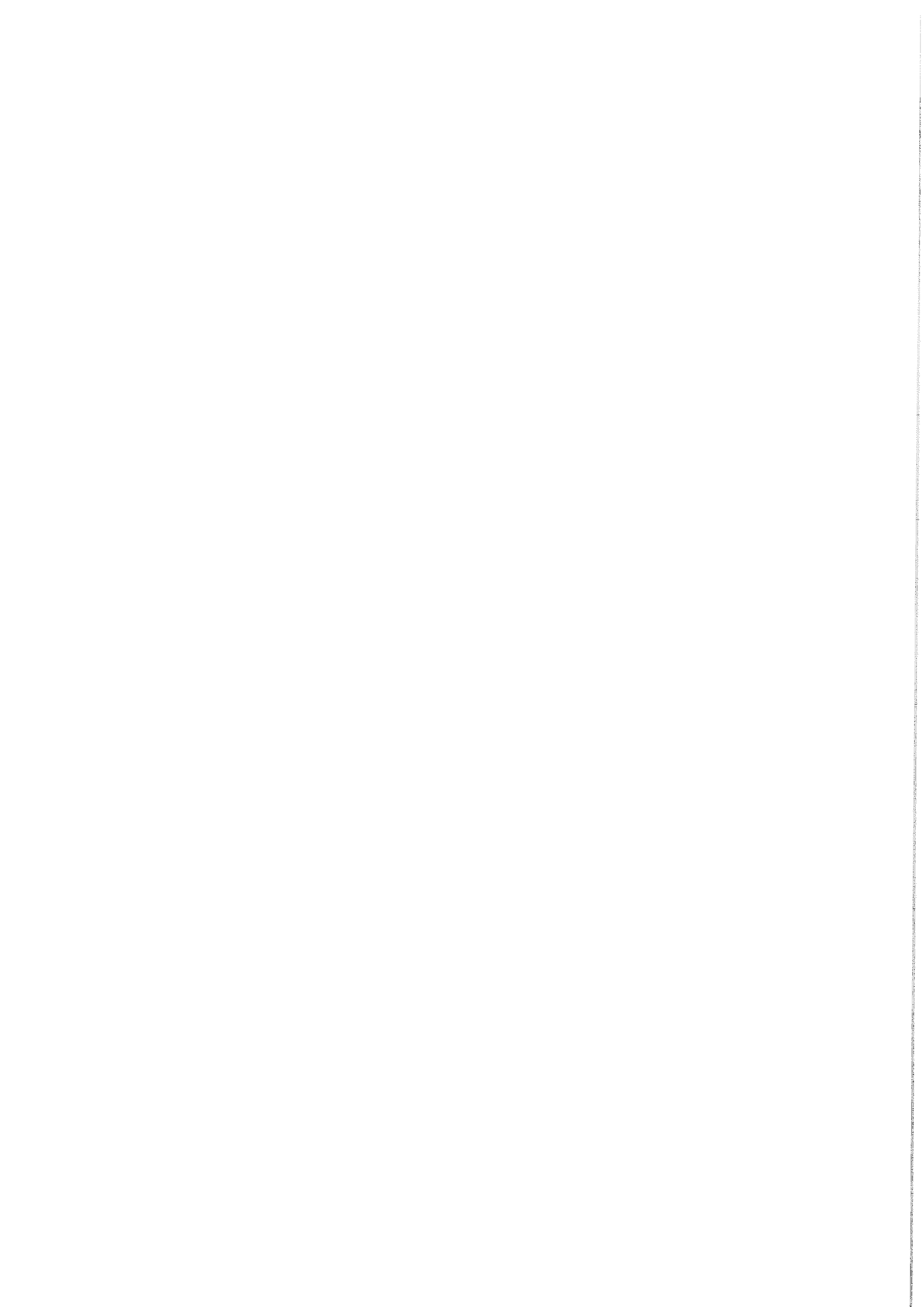
8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 January 2022, no Trustee expenses have been incurred (2021 - £NIL).

9. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 February 2021	5,368
At 31 January 2022	<u>5,368</u>
Depreciation	
At 1 February 2021	5,367
At 31 January 2022	<u>5,367</u>
Net book value	
At 31 January 2022	<u>1</u>
At 31 January 2021	<u>1</u>



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

10. Fixed asset investments

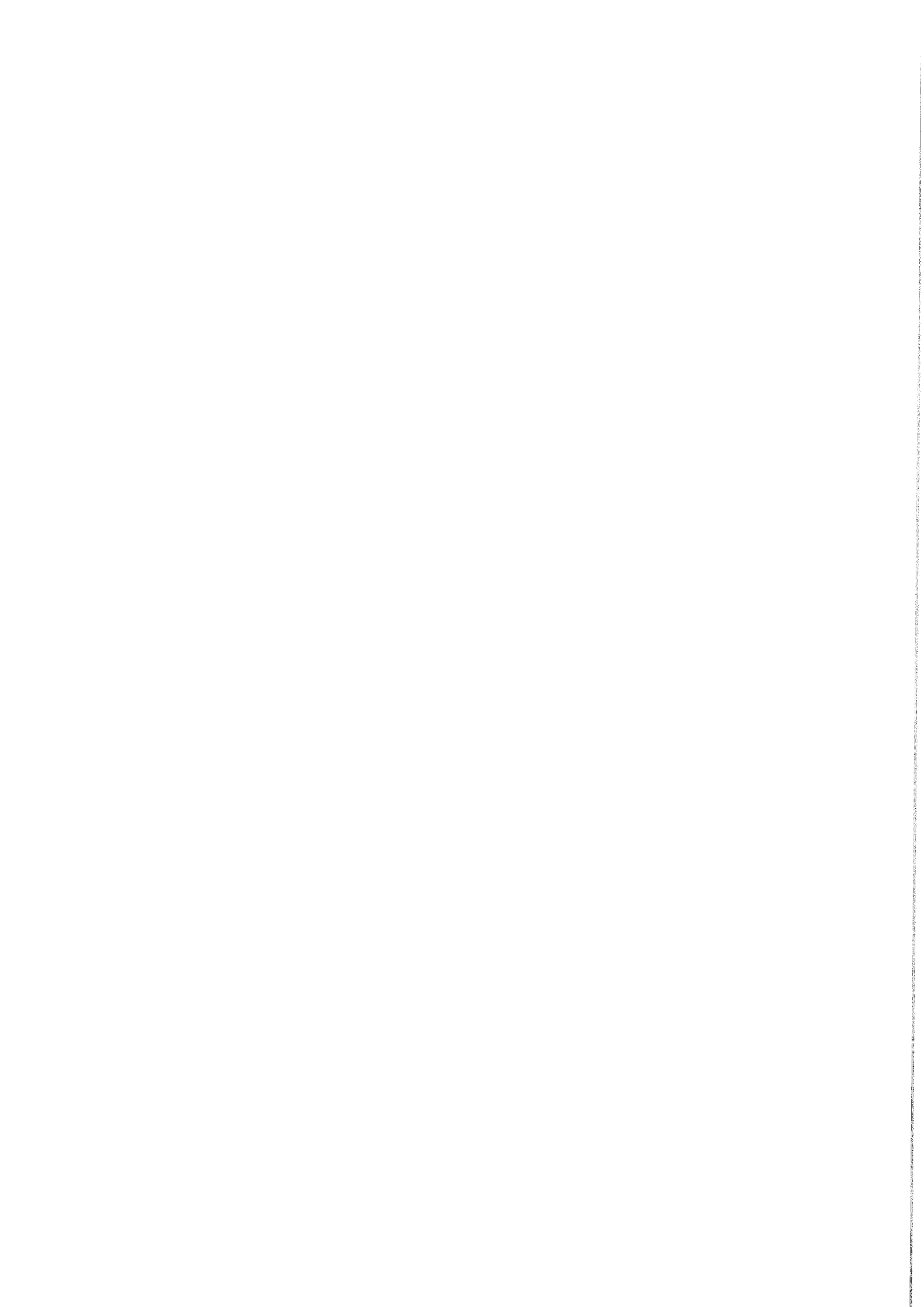
	Listed investments £
Cost or valuation	
At 1 February 2021	115,604
Revaluations	12,130
	<hr/>
At 31 January 2022	<u>127,734</u>
 Net book value	
At 31 January 2022	127,734
	<hr/>
At 31 January 2021	<u>115,604</u>

11. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	42,946	22,821
Other debtors	7	7
	<hr/>	<hr/>
	<u>42,953</u>	<u>22,828</u>

12. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	27,737	15,465
	<hr/>	<hr/>



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022**

13. Financial instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>58,587</u>	<u>59,368</u>

14. Statement of funds

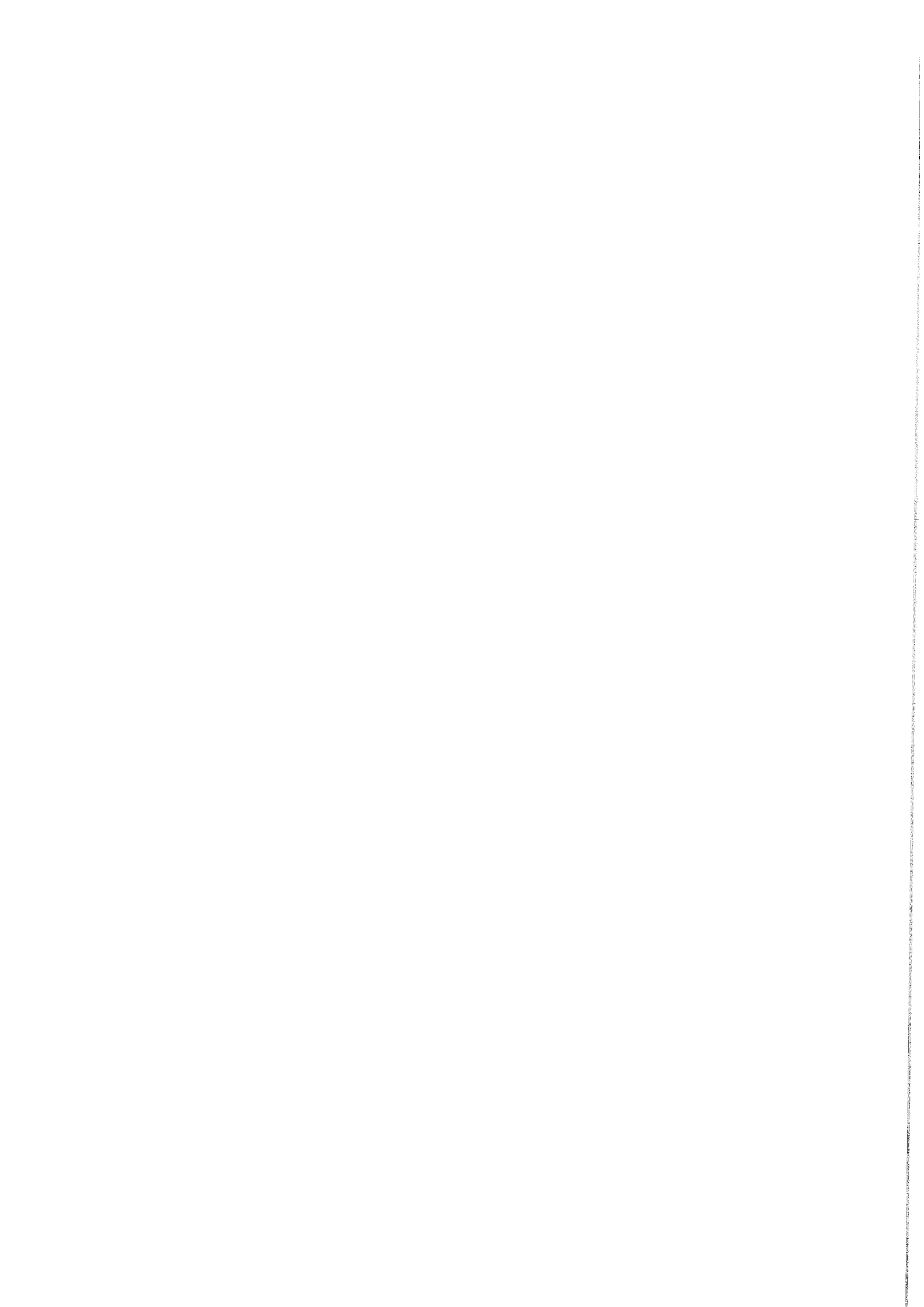
Statement of funds - current year

	Balance at 1 February 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 January 2022 £
Unrestricted funds					
General Funds - all funds	<u>182,336</u>	<u>180,664</u>	<u>(173,592)</u>	<u>12,130</u>	<u>201,538</u>

15. Summary of funds

Summary of funds - current year

	Balance at 1 February 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 January 2022 £
General funds	<u>182,336</u>	<u>180,664</u>	<u>(173,592)</u>	<u>12,130</u>	<u>201,538</u>



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

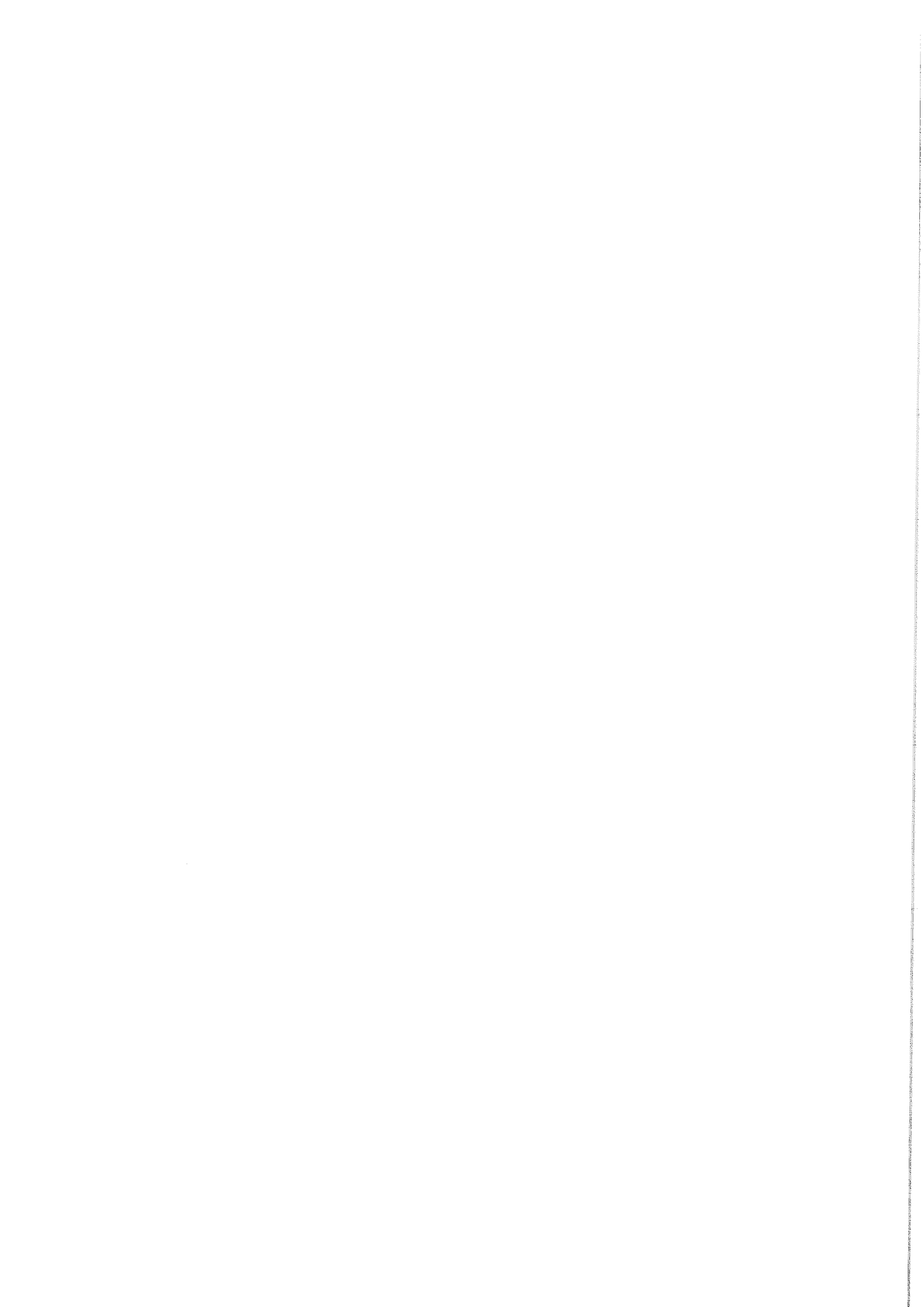
16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1	1
Fixed asset investments	127,734	127,734
Current assets	101,540	101,540
Creditors due within one year	(27,737)	(27,737)
Total	<u>201,538</u>	<u>201,538</u>

Analysis of net assets between funds - prior year

	<i>Endowment funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	1	-	1
Fixed asset investments	115,604	-	115,604
Current assets	82,196	-	82,196
Creditors due within one year	(15,465)	-	(15,465)
Total	<u>182,336</u>	<u>-</u>	<u>182,336</u>



AVALON ASSESSMENTS LIMITED

England & Wales - Charity number 1119566

Accounts

Registered number: 06032010
Charity number: 1119566

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

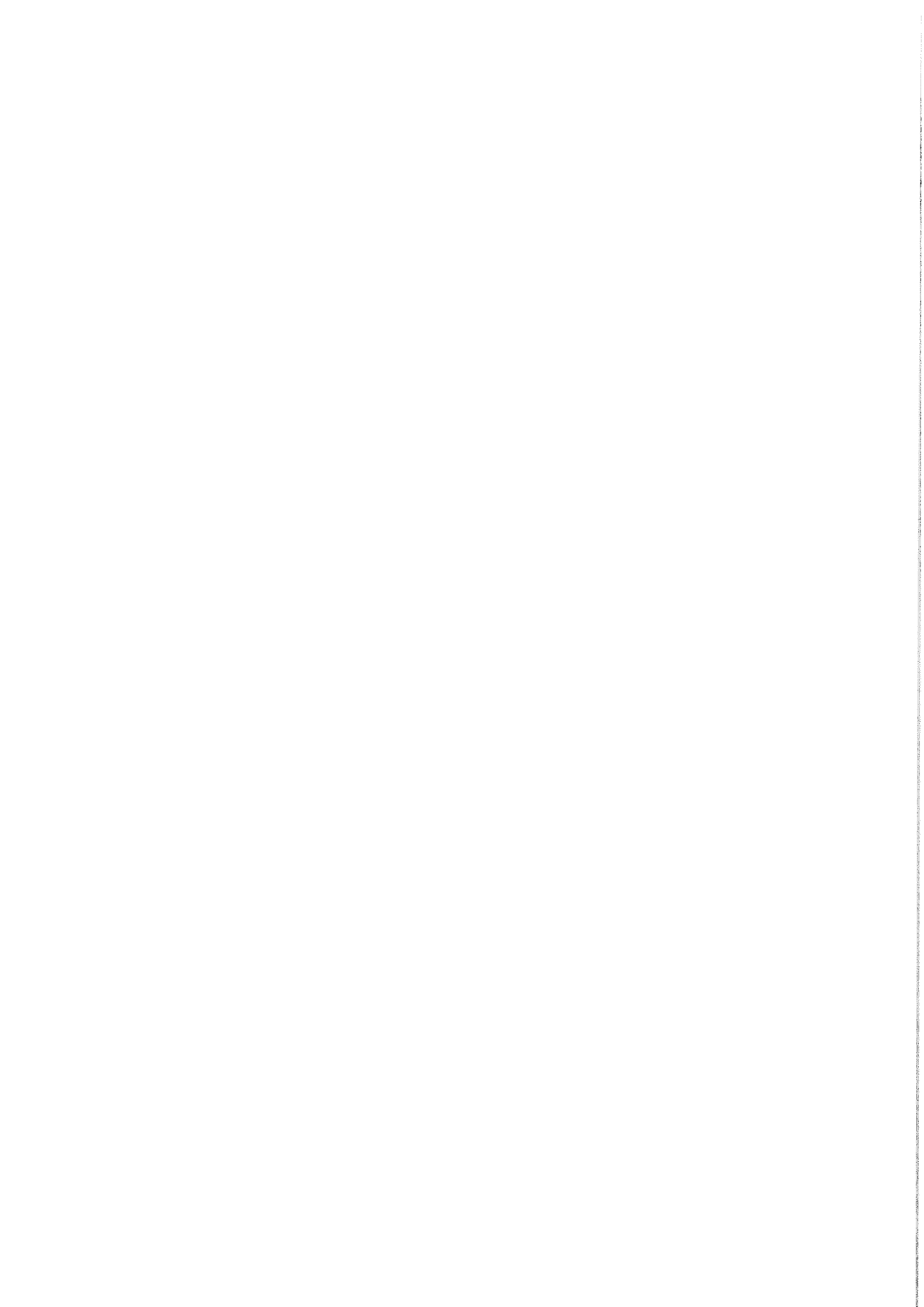
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AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JANUARY 2022

Trustees	PG Aldridge, Chair MG Morse, Trustee DWJ House, Trustee MT Clements, Secretary J Dixon, Director AR Foot, Director
Company registered number	06032010
Charity registered number	1119566
Registered office	Rydings Farmhouse Silver Street Bristol North Somerset BS40 5QN
Company secretary	MT Clements
Chief executive officer	PG Aldridge
Accountants	The Alanbrookes Group Ltd 24 Glove Factory Studios Holt Wiltshire BA14 6RL



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2022

The Trustees present their annual report together with the financial statements of the Avalon Assessments Limited for the year 1 February 2021 to 31 January 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The policies are safe investment of surplus funds, safeguarding vulnerable beneficiaries, and handling of complaints. These are reviewed annually at the AGM.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The strategies are reviewed at quarterly board meetings.

c. Activities undertaken to achieve objectives

Provision of assessments mainly for the agriculture, horticulture and arboriculture industries, using both computer based and practical types of assessments as appropriate.

d. Main activities undertaken to further the Company's purposes for the public benefit

These are achieved by holding zoom meetings with the students at the various colleges.

Achievements and performance

a. Main achievements of the Company

The trustees would like to report that, as with many businesses, the charity was adversely affected by the global covid pandemic during the year and as such, activities reduced by some 60%.

Financial review



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2022

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The surplus in the year of £19,202 has been added to reserves.

c. Financial results

The charity completed 3,385 assessments and had a surplus of income over expenditure of £19,202.

The charity remains in a strong financial position with reserves totalling £201,538.

Structure, governance and management

a. Constitution

Avalon Assessments Limited is registered as a charitable company limited by guarantee and was set up by a Trust deed.

b. Methods of appointment or election of Trustees

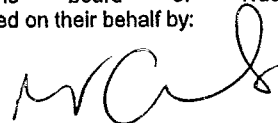
The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Approved by order of the members of the board of Trustees on
and signed on their behalf by:



PG Aldridge
(Chair of Trustees)

17/4/2023



MT Clements
(Trustee)

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 JANUARY 2022

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

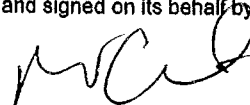
Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on
and signed on its behalf by:


PG Aldridge
(Chair of Trustees)

17/4/2023

MT Clements
(Trustee)

AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 JANUARY 2022**

Independent Examiner's Report to the Trustees of Avalon Assessments Limited ('the Company')

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

Responsibilities and Basis of Report

As the Trustees of the Company (and 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 the Company's accounts 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)].

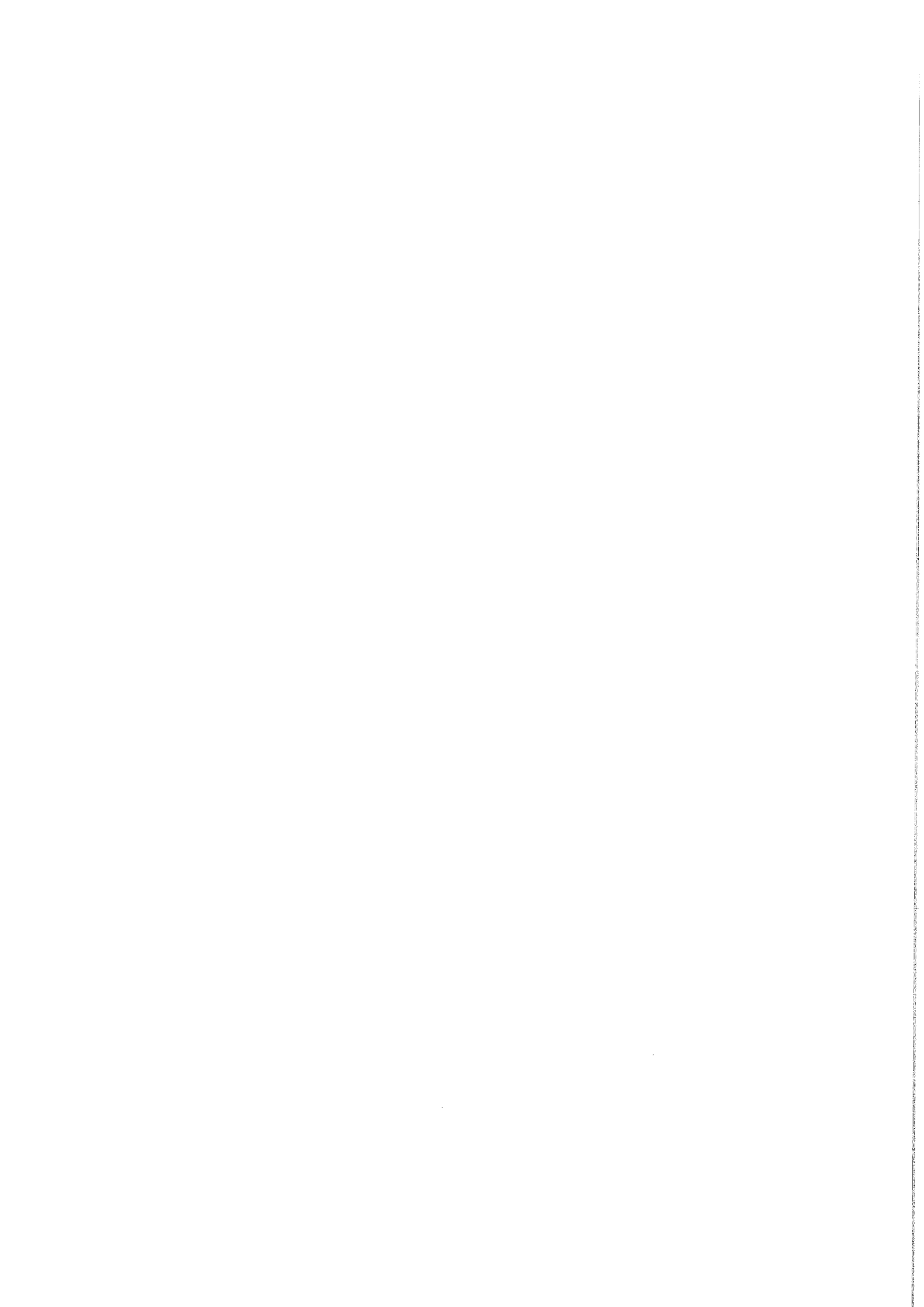
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:

Dated:

The Alanbrookes Group Ltd
24 Glove Factory Studios, Holt, Wiltshire, BA14 6RL



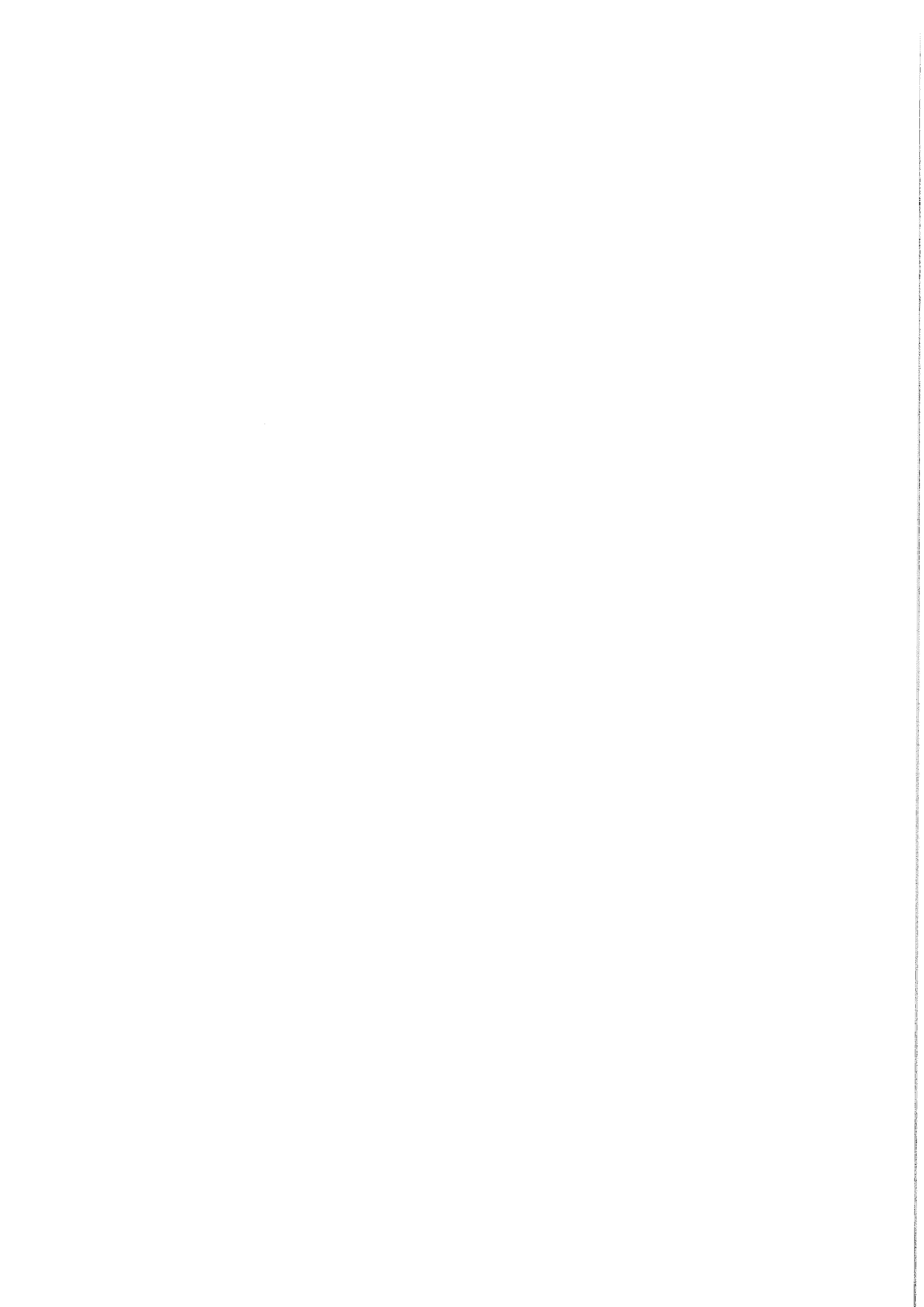
AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JANUARY 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Charitable activities	3	177,201	177,201	121,318
Investments	4	3,463	3,463	3,242
Total income		180,664	180,664	124,560
Expenditure on:				
Charitable activities	5	173,592	173,592	127,779
Total expenditure		173,592	173,592	127,779
Net movement in funds before other recognised gains		7,072	7,072	(3,219)
Other recognised gains:				
Gains on revaluation of fixed assets		12,130	12,130	4,644
Net movement in funds		19,202	19,202	1,425
Reconciliation of funds:				
Total funds brought forward		182,336	182,336	180,911
Net movement in funds		19,202	19,202	1,425
Total funds carried forward		201,538	201,538	182,336

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 18 form part of these financial statements.



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 06032010

BALANCE SHEET
AS AT 31 JANUARY 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	1	1
Investments	10	127,734	115,604
		<u>127,735</u>	<u>115,605</u>
Current assets			
Debtors	11	42,953	22,828
Cash at bank and in hand		58,587	59,368
		<u>101,540</u>	<u>82,196</u>
Creditors: amounts falling due within one year	12	(27,737)	(15,465)
Net current assets		<u>73,803</u>	<u>66,731</u>
Total assets less current liabilities		<u>201,538</u>	<u>182,336</u>
Net assets excluding pension asset		<u>201,538</u>	<u>182,336</u>
Total net assets		<u><u>201,538</u></u>	<u><u>182,336</u></u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	201,538	182,336
Total funds		<u><u>201,538</u></u>	<u><u>182,336</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 06032010

BALANCE SHEET (CONTINUED)
AS AT 31 JANUARY 2022



PG Aldridge
(Chair of Trustees)

The notes on pages 9 to 18 form part of these financial statements.



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022**

1. General information

The charity was registered on 8 June 2007. It provides the advancement of the education of persons studying agriculture, horticulture and arboriculture by means of the establishment and administration of National Proficiency Test Council (NPTC) approved proficiency test centres for the purpose of assessing the skill level of such students.

The area covered is Dorset, Somerset and Wiltshire.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Avalon Assessments Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

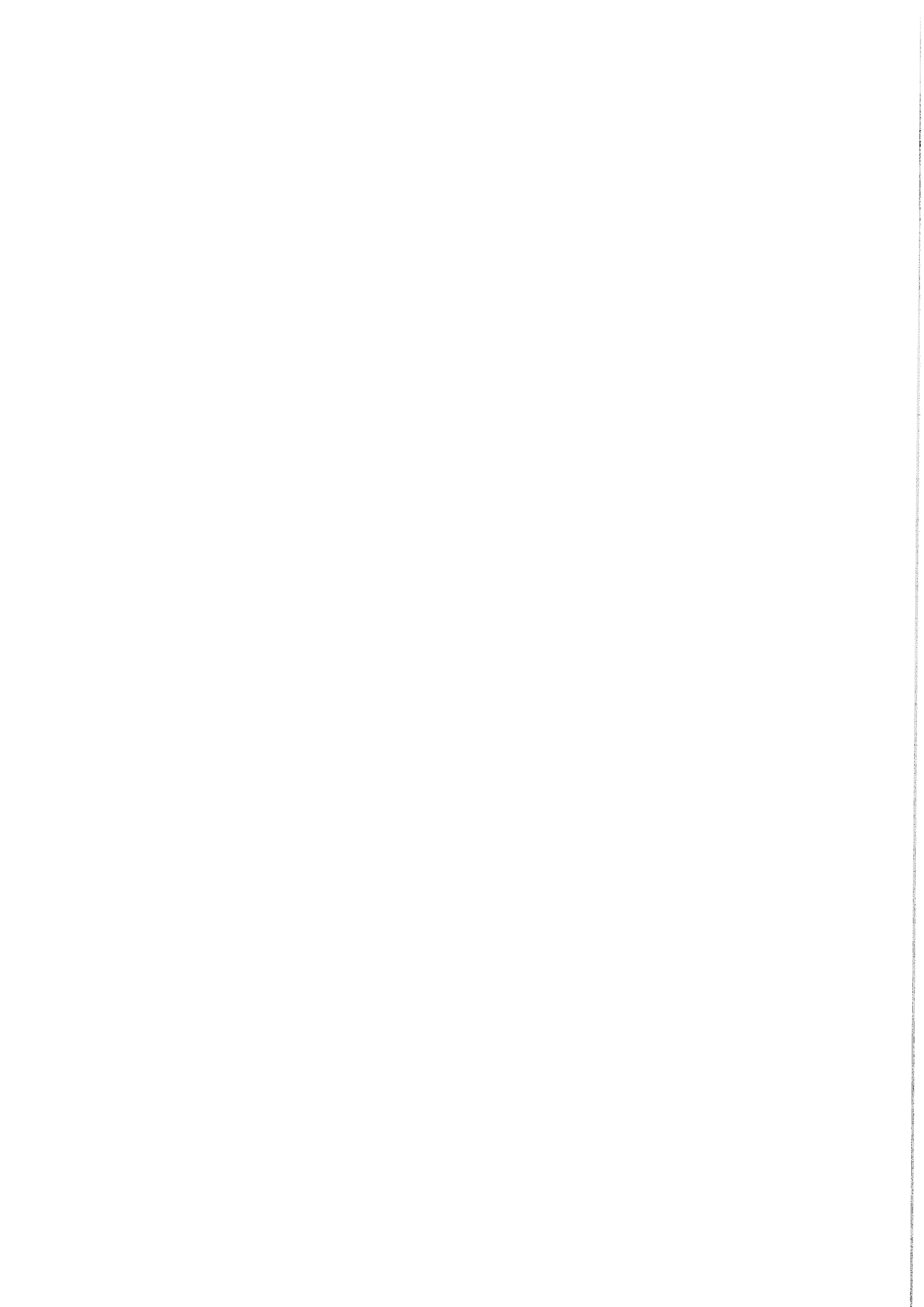
Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Office equipment	-	25% reducing balance
------------------	---	----------------------

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

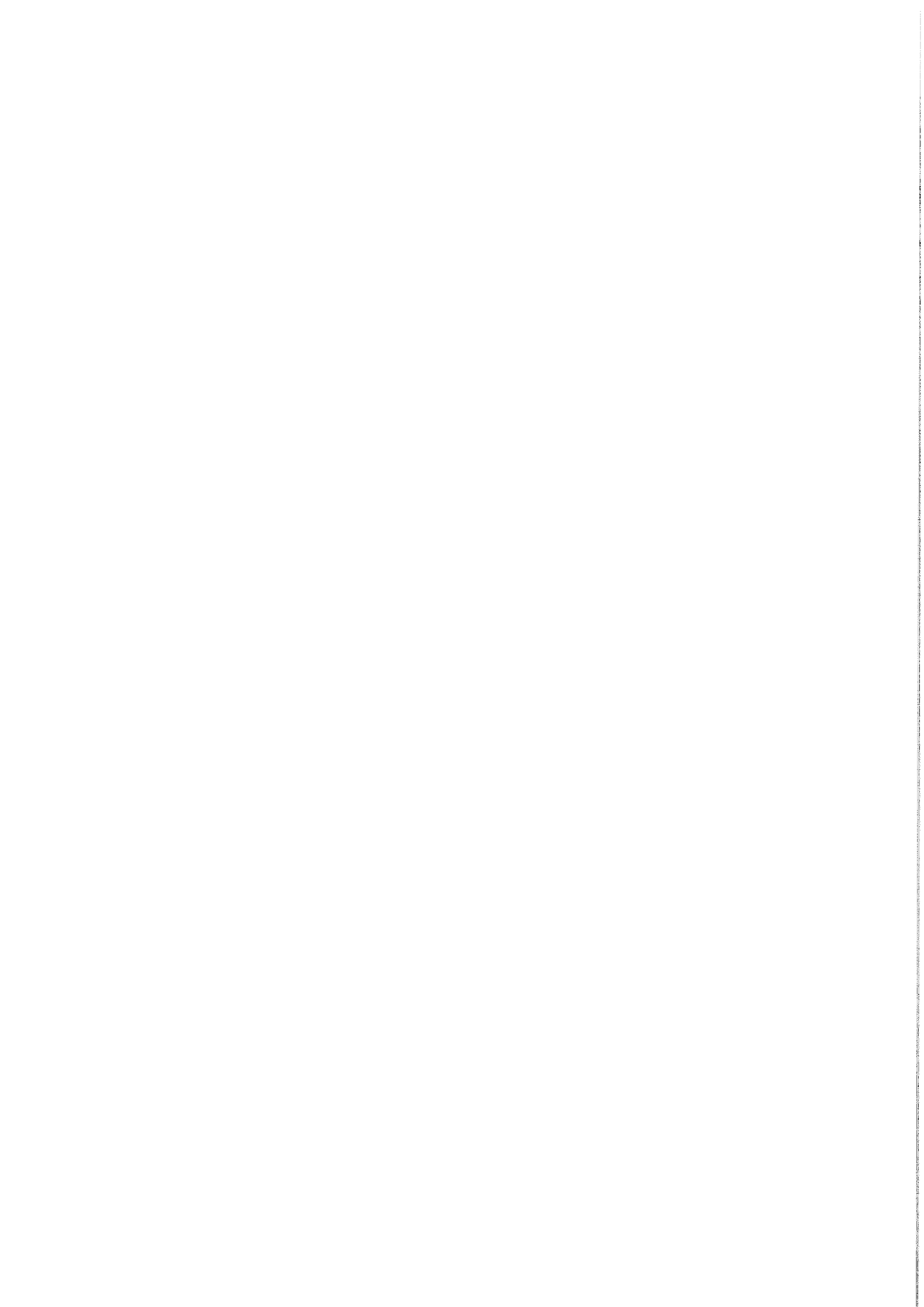
Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

2. Accounting policies (continued)

2.10 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

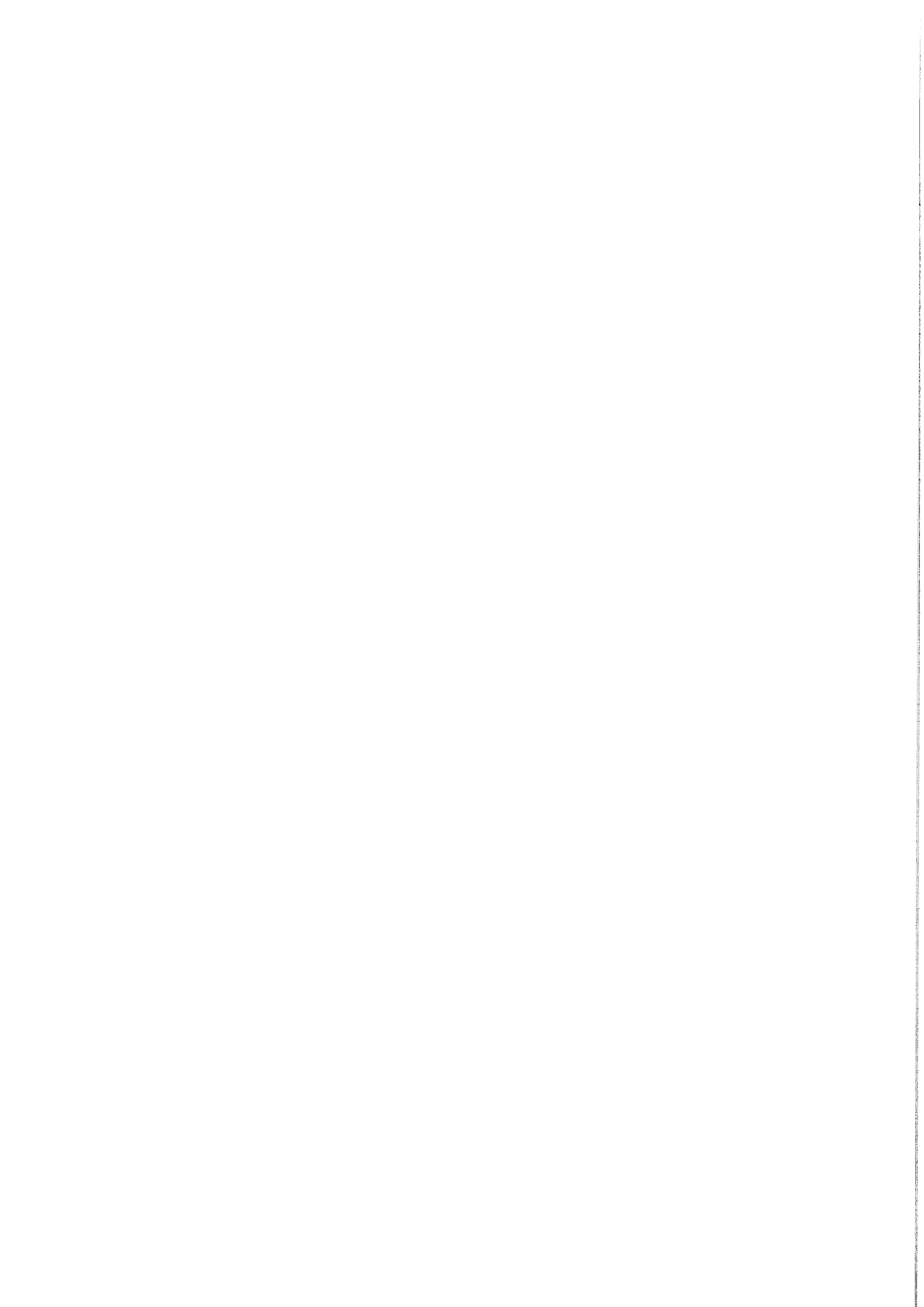
2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £
Income from charitable activities	177,201	177,201
	<u>177,201</u>	<u>177,201</u>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Income from charitable activities	121,318	121,318
	<u>121,318</u>	<u>121,318</u>



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022**

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Income from listed investments	3,459	3,459
Interest on cash deposits	4	4
	3,463	3,463
	3,463	3,463

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Income from listed investments	3,174	3,174
Interest on cash deposits	68	68
	3,242	3,242
	3,242	3,242

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total funds 2022 £
Charitable activities	173,592	173,592
	173,592	173,592

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Charitable activities	127,779	127,779
	127,779	127,779



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

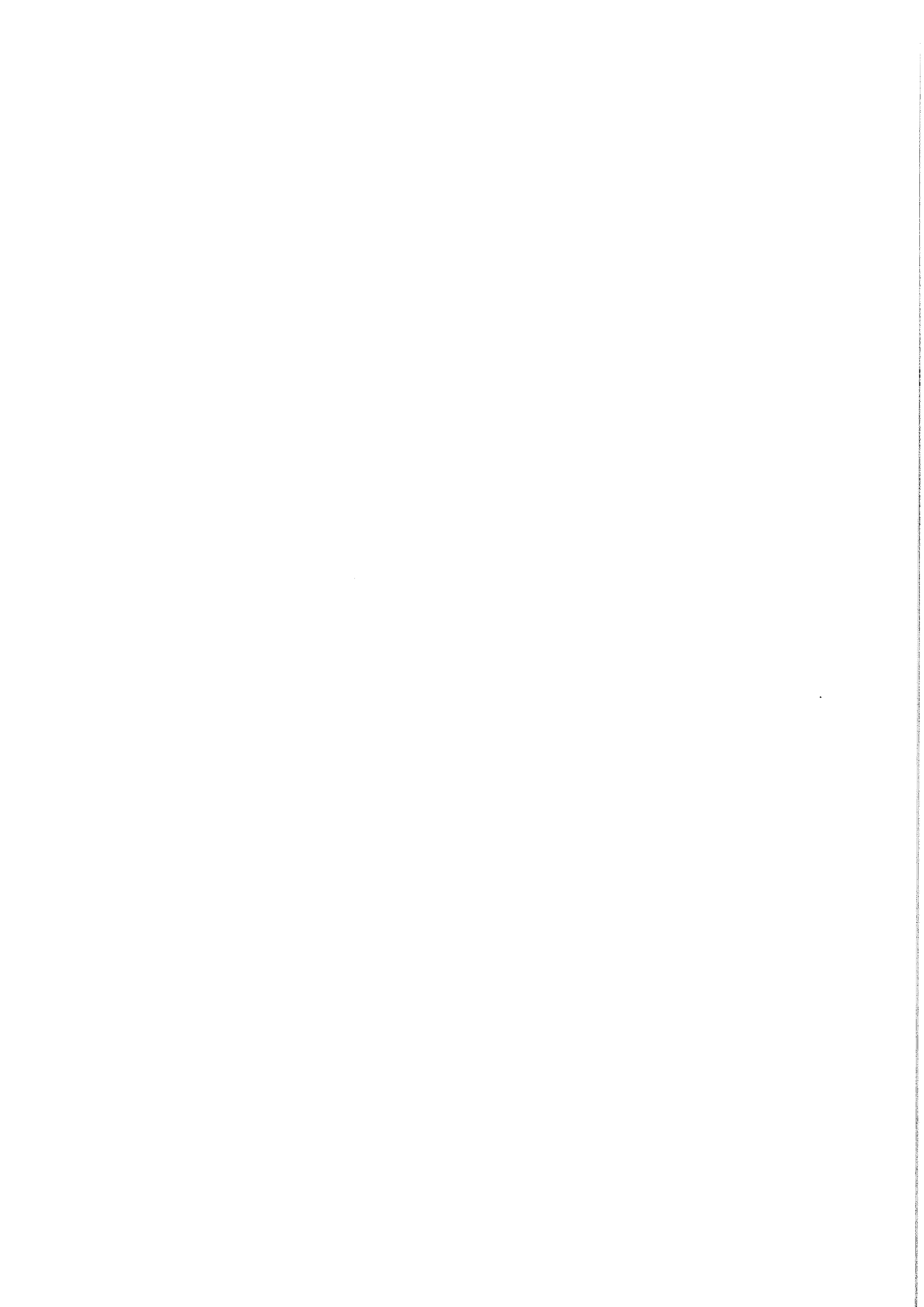
6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Charitable activities	115,783	57,809	173,592

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Charitable activities	84,625	43,154	127,779

Analysis of direct costs

	Activities 2022 £	Total funds 2022 £
Examiners' fees	82,749	82,749
Telephone and postage	1,630	1,630
Office expenses	3,340	3,340
Computer costs	4,782	4,782
Motor expenses - examiners	21,452	21,452
Accountancy fees	1,698	1,698
Bank charges	132	132
Total 2022	115,783	115,783



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

6. Analysis of expenditure by activities (continued)

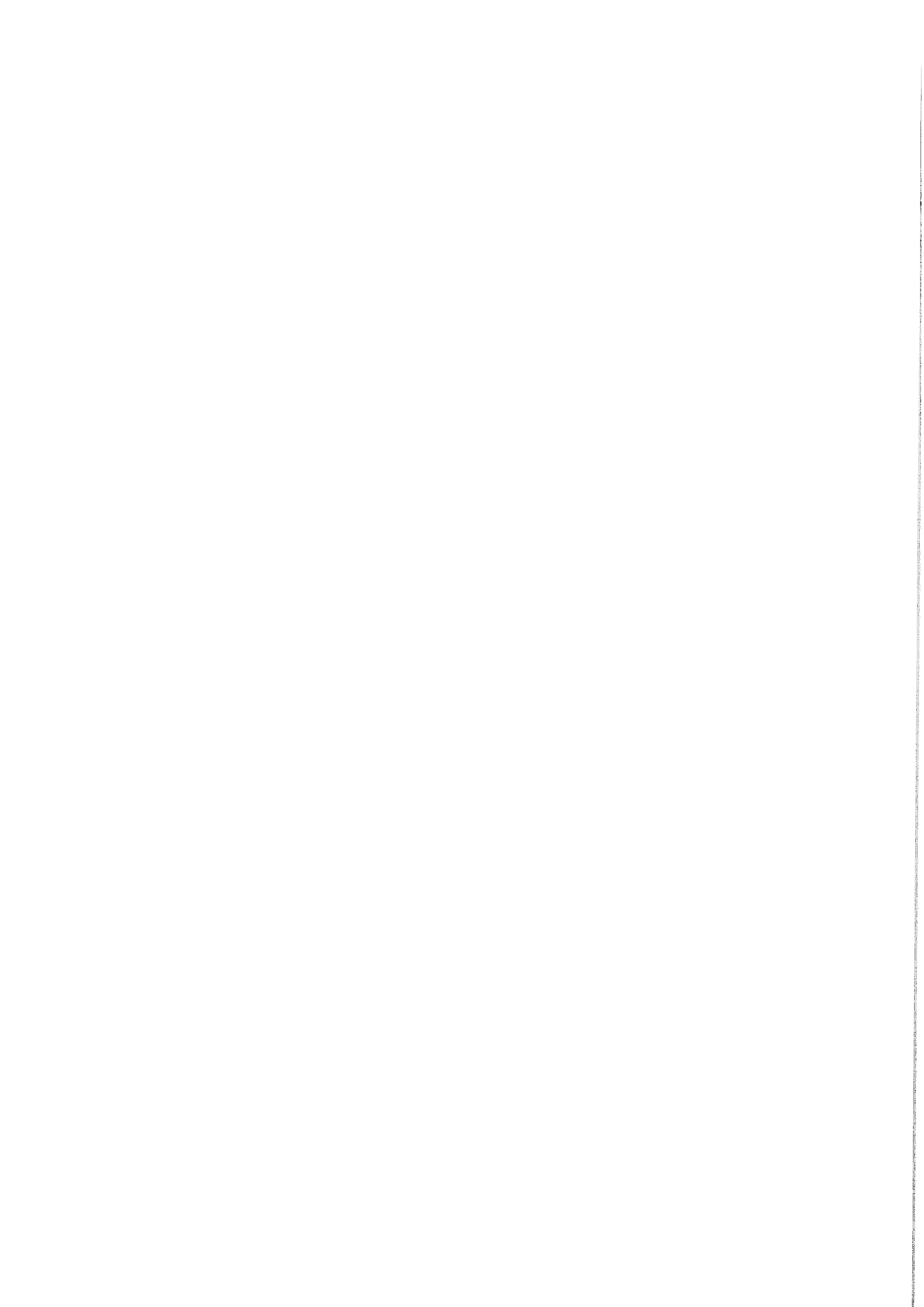
Analysis of direct costs (continued)

	<i>Activities</i> 2021 £	<i>Total funds</i> 2021 £
Examiners' fees	62,241	62,241
Telephone and postage	168	168
Office expenses	1,719	1,719
Computer costs	1,549	1,549
Assessor updates	2,239	2,239
Motor expenses - examiners	14,948	14,948
Accountancy fees	1,633	1,633
Bank charges	128	128
<i>Total 2021</i>	84,625	84,625

Analysis of support costs

	Activities 2022 £	Total funds 2022 £
Cost of trustee meetings	248	248
Management charges payable	57,561	57,561
Total 2022	57,809	57,809

	<i>Activities</i> 2021 £	<i>Total funds</i> 2021 £
Cost of trustee meetings	149	149
Management charges payable	43,005	43,005
<i>Total 2021</i>	43,154	43,154



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

7. Independent examiner's remuneration

	2022	2021
	£	£
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	1,698	1,633

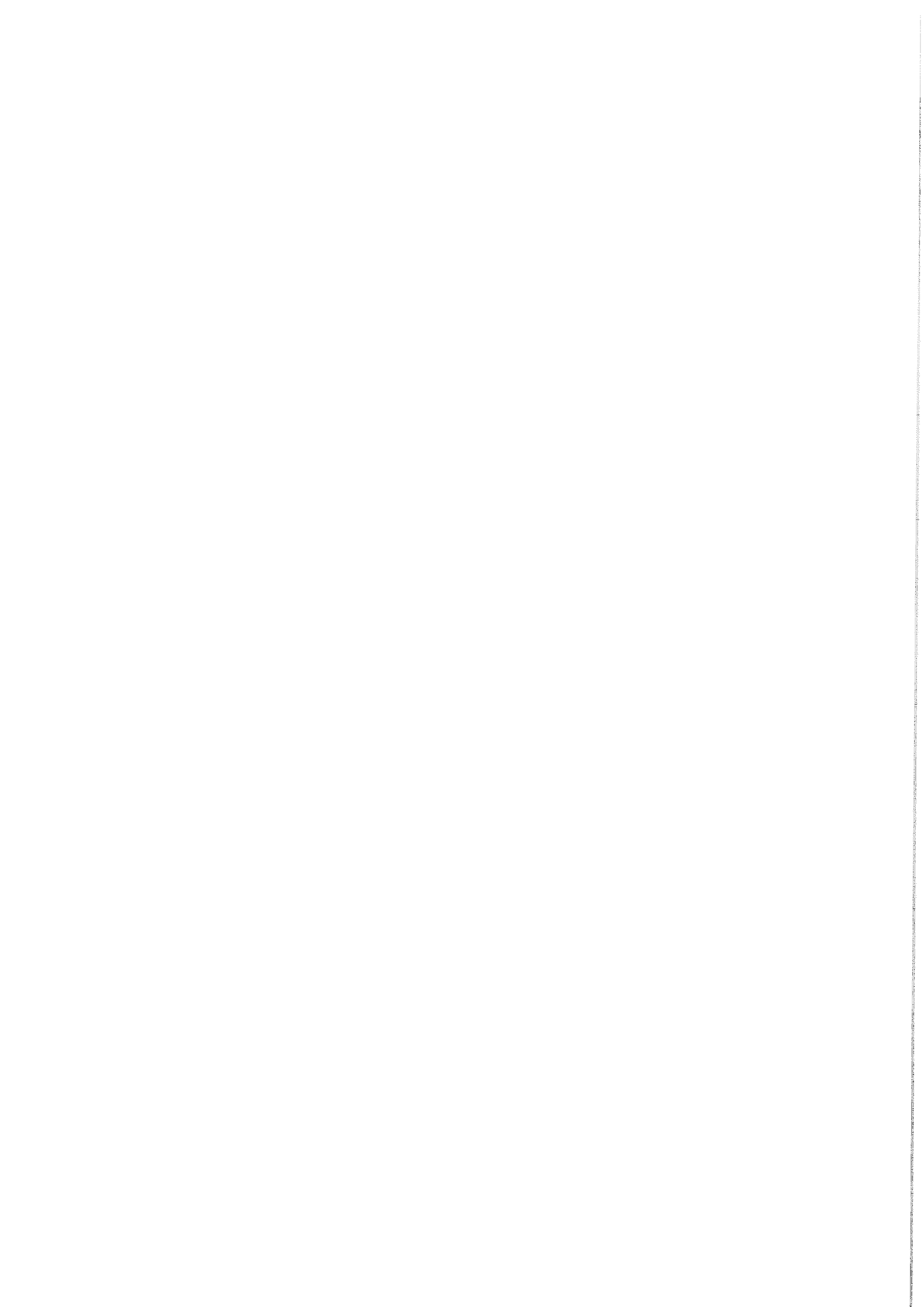
8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 January 2022, no Trustee expenses have been incurred (2021 - £NIL).

9. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 February 2021	5,368
At 31 January 2022	5,368
Depreciation	
At 1 February 2021	5,367
At 31 January 2022	5,367
Net book value	
At 31 January 2022	1
At 31 January 2021	1



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

10. Fixed asset investments

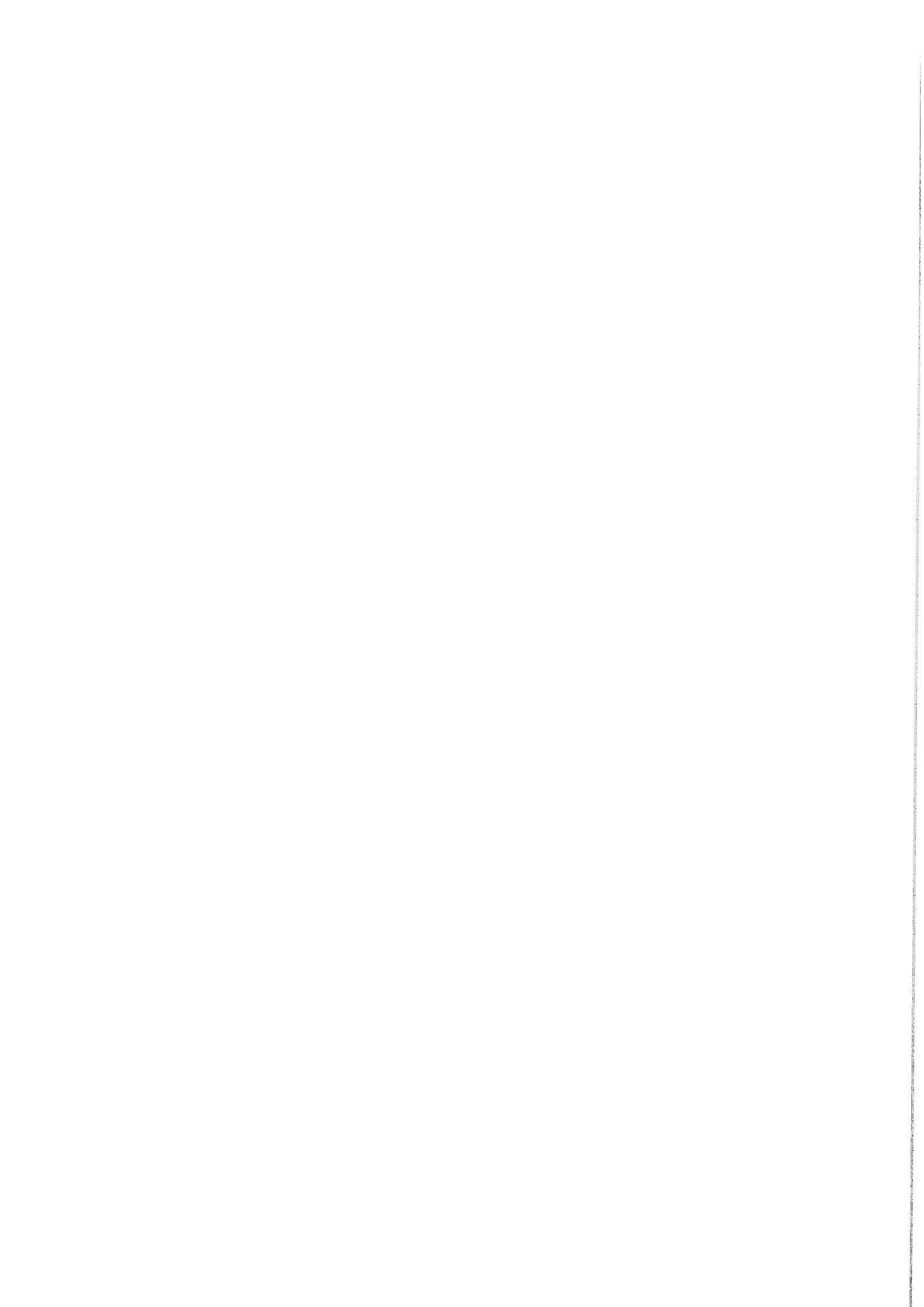
	Listed investments £
Cost or valuation	
At 1 February 2021	115,604
Revaluations	12,130
	127,734
At 31 January 2022	127,734
 Net book value	
At 31 January 2022	127,734
At 31 January 2021	115,604

11. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	42,946	22,821
Other debtors	7	7
	42,953	22,828
	42,953	22,828

12. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	27,737	15,465
	27,737	15,465



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022**

13. Financial instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>58,587</u>	<u>59,368</u>

14. Statement of funds

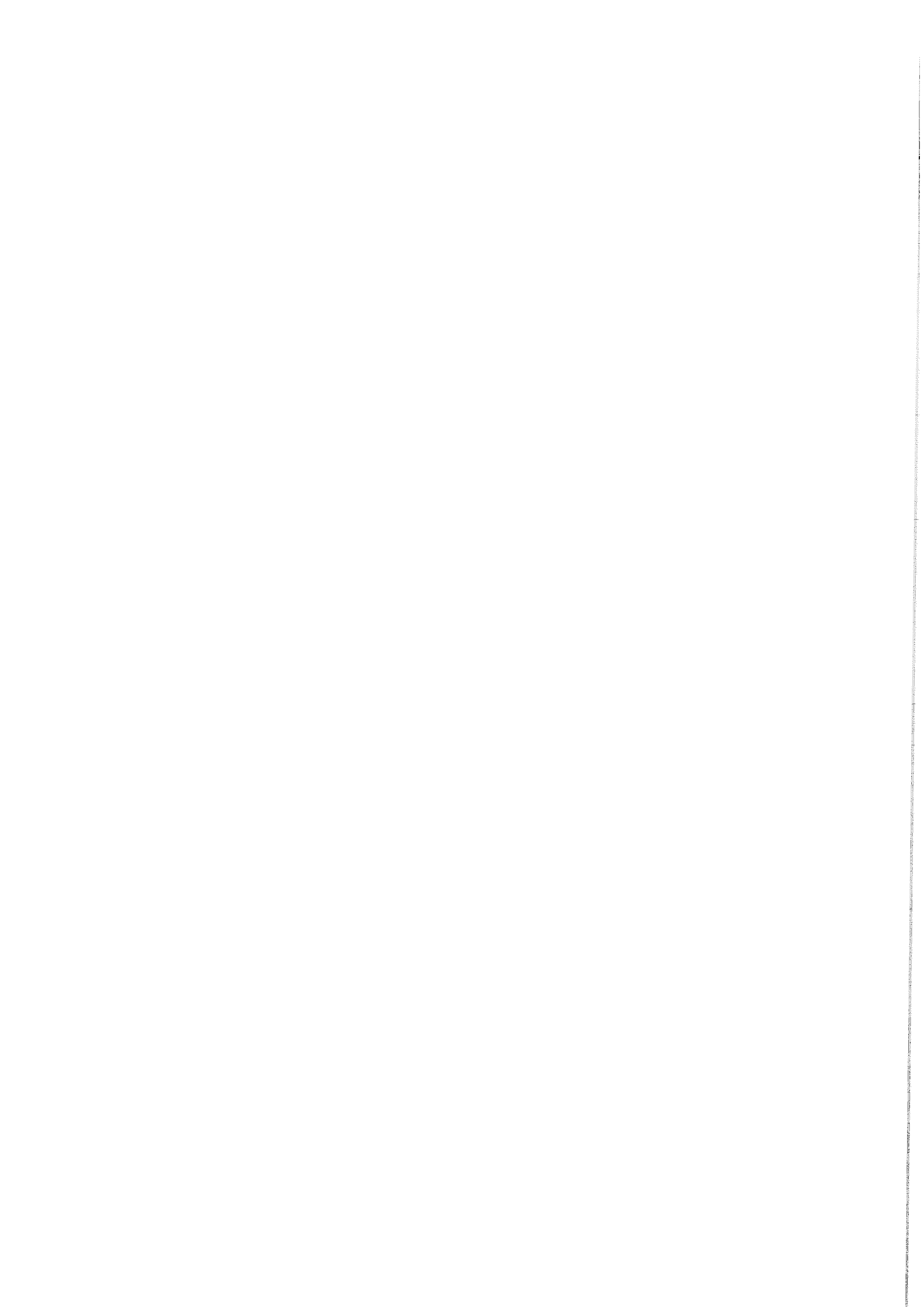
Statement of funds - current year

	Balance at 1 February 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 January 2022 £
Unrestricted funds					
General Funds - all funds	<u>182,336</u>	<u>180,664</u>	<u>(173,592)</u>	<u>12,130</u>	<u>201,538</u>

15. Summary of funds

Summary of funds - current year

	Balance at 1 February 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 January 2022 £
General funds	<u>182,336</u>	<u>180,664</u>	<u>(173,592)</u>	<u>12,130</u>	<u>201,538</u>



AVALON ASSESSMENTS LIMITED
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

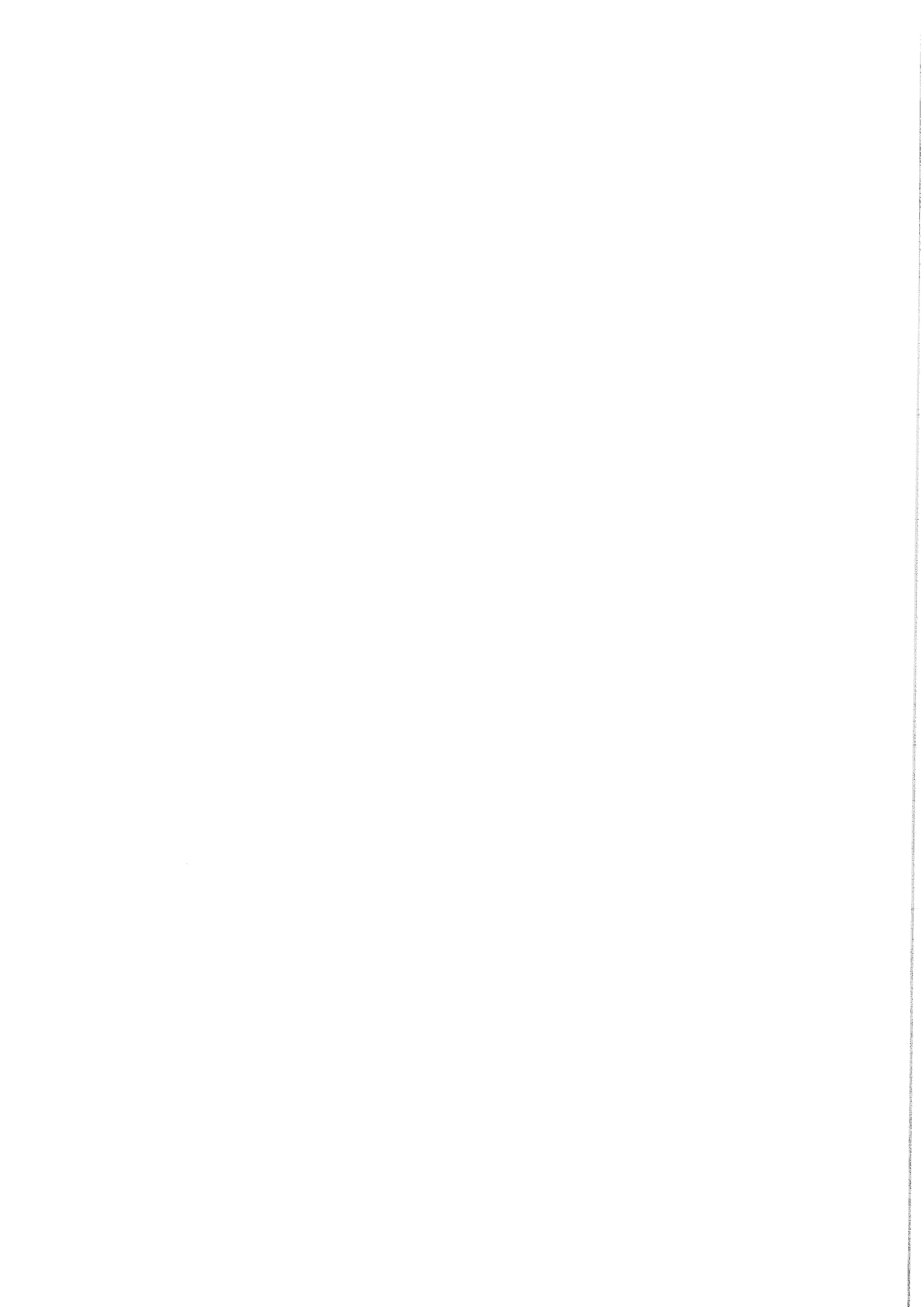
16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1	1
Fixed asset investments	127,734	127,734
Current assets	101,540	101,540
Creditors due within one year	(27,737)	(27,737)
Total	<u>201,538</u>	<u>201,538</u>

Analysis of net assets between funds - prior year

	<i>Endowment funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	1	-	1
Fixed asset investments	115,604	-	115,604
Current assets	82,196	-	82,196
Creditors due within one year	(15,465)	-	(15,465)
Total	<u>182,336</u>	<u>-</u>	<u>182,336</u>



AVALON ASSESSMENTS LIMITED

England & Wales - Charity number 1119566

Accounts

AVALON ASSESSMENTS LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2021

AVALON ASSESSMENTS LIMITED
(A company limited by guarantee)

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Reference and administrative details of the Company, its Trustees and advisers	1
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Notes to the financial statements	9 - 19

AVALON ASSESSMENTS LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JANUARY 2021**

Trustees PG Aldridge, Chair
MG Morse, Trustee
DWJ House, Trustee
MT Clements, Secretary
J Dixon, Director
AR Foot, Director
AJ Davey (Resigned 13 December 2020)

Company registered number 6032010

Charity registered number 1119566

Registered office Rydings Farmhouse
Silver Street
Wroughton
Bristol
BS40 5QN

Company secretary MT Clements

Chief executive officer PG Aldridge

Accountants Alanbrookes Group Limited
24 Glove Factory Studios
Holt
Wiltshire
BA14 6RL

AVALON ASSESSMENTS LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2021

The Trustees present their annual report together with the financial statements of the Avalon Assessments Limited for the year 1 February 2020 to 31 January 2021. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The policies are safe investment of surplus funds, safeguarding vulnerable beneficiaries, and handling of complaints. These are reviewed annually at the AGM.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The strategies are reviewed at quarterly board meetings.

c. Activities undertaken to achieve objectives

Provision of assessments mainly for the agriculture, horticulture and arboriculture industries, using both computer based and practical types of assessment as appropriate.

d. Main activities undertaken to further the Company's purposes for the public benefit

These are achieved by holding zoom meetings with the students at the various colleges.

Achievements and performance

a. Main achievements of the Company

The trustees would like to report that, as with many other businesses, the charity was adversely affected by the global covid pandemic during the year and as such, activities reduced by some 60%.

Financial review

AVALON ASSESSMENTS LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2021

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The surplus in the year of £1,425 has been added to reserves.

c. Financial results

The charity completed 2,505 assessments and had a surplus of income over expenditure of £1,425.

The charity remains in a strong financial position with reserves totalling £182,336.

Structure, governance and management

a. Constitution

Avalon Assessments Limited is registered as a charitable company limited by guarantee and was set up by a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

AVALON ASSESSMENTS LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2021

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on and signed on their behalf by:

MT Clements
(Trustee)

AVALON ASSESSMENTS LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 JANUARY 2021

Independent examiner's report to the Trustees of Avalon Assessments Limited ('the Company')

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

Responsibilities and basis of report

As the Trustees of the Company (and 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 the Company's accounts 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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:

Dated:

AVALON ASSESSMENTS LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JANUARY 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Charitable activities	3	121,318	121,318	211,803
Investments	4	3,242	3,242	2,169
		<u>124,560</u>	<u>124,560</u>	<u>213,972</u>
Total income				
Expenditure on:				
Charitable activities	5	127,779	127,779	210,648
		<u>127,779</u>	<u>127,779</u>	<u>210,648</u>
Total expenditure				
Net movement in funds before other recognised gains				
		<u>(3,219)</u>	<u>(3,219)</u>	<u>3,324</u>
Other recognised gains:				
Gains on revaluation of fixed assets		4,644	4,644	10,284
		<u>1,425</u>	<u>1,425</u>	<u>13,608</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward		180,911	180,911	167,303
Net movement in funds		1,425	1,425	13,608
		<u>182,336</u>	<u>182,336</u>	<u>180,911</u>
Total funds carried forward				

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 19 form part of these financial statements.

AVALON ASSESSMENTS LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 6032010

BALANCE SHEET
AS AT 31 JANUARY 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	1	1
Investments	10	115,604	110,960
		<u>115,605</u>	<u>110,961</u>
Current assets			
Debtors	11	22,828	49,427
Cash at bank and in hand		59,368	55,012
		<u>82,196</u>	<u>104,439</u>
Creditors: amounts falling due within one year	12	(15,465)	(34,489)
		<u>66,731</u>	<u>69,950</u>
Net current assets		<u>66,731</u>	<u>69,950</u>
Total assets less current liabilities		<u>182,336</u>	<u>180,911</u>
Net assets excluding pension asset		<u>182,336</u>	<u>180,911</u>
Total net assets		<u><u>182,336</u></u>	<u><u>180,911</u></u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	182,336	180,911
Total funds		<u><u>182,336</u></u>	<u><u>180,911</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on **Complete 'ACCOUNTS COMPLETION' section** and signed on their behalf by:

AVALON ASSESSMENTS LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 6032010

BALANCE SHEET (CONTINUED)
AS AT 31 JANUARY 2021

PG Aldridge
(Chair of Trustees)

The notes on pages 9 to 19 form part of these financial statements.

AVALON ASSESSMENTS LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021

1. General information

The charity was registered on 8 June 2007. It provides the advancement of the education of persons studying agriculture, horticulture and arboriculture by means of the establishment and administration of National Proficiency Test Council (NPTC) approved proficiency test centres for the purpose of assessing the skill level of such students.

The area covered is Dorset, Somerset and Wiltshire.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Avalon Assessments Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

AVALON ASSESSMENTS LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Office equipment	-	25% reducing balance
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2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

AVALON ASSESSMENTS LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021

2. Accounting policies (continued)

2.10 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £
Income from charitable activities	121,318	121,318
	<hr/> <hr/>	<hr/> <hr/>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Income from charitable activities	211,803	211,803
	<hr/> <hr/>	<hr/> <hr/>

AVALON ASSESSMENTS LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021**

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Income from listed investments	3,174	3,174
Interest on cash deposits	68	68
Total 2021	3,242	3,242
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Income from listed investments	1,867	1,867
Interest on cash deposits	302	302
<i>Total 2020</i>	<i>2,169</i>	<i>2,169</i>

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £
Charitable activities	127,779	127,779
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Charitable activities	<i>210,648</i>	<i>210,648</i>

AVALON ASSESSMENTS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Charitable activities	84,625	43,154	127,779

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Charitable activities	130,264	80,384	210,648

Analysis of direct costs

	Activities 2021 £	Total funds 2021 £
Examiners' fees	62,241	62,241
Telephone and postage	168	168
Office expenses	1,719	1,719
Computer costs	1,549	1,549
Assessor updates	2,239	2,239
Motor expenses - examiners	14,948	14,948
Accountancy fees	1,633	1,633
Bank charges	128	128
Total 2021	84,625	84,625

AVALON ASSESSMENTS LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Activities 2020 £</i>	<i>Total funds 2020 £</i>
Examiners' fees	95,604	95,604
Telephone and postage	3,015	3,015
Office expenses	2,583	2,583
Computer costs	2,109	2,109
Assessor updates	2,131	2,131
Motor expenses - examiners	22,904	22,904
Accountancy fees	1,706	1,706
Bank charges	212	212
<i>Total 2020</i>	<u>130,264</u>	<u>130,264</u>

Analysis of support costs

	Activities 2021 £	Total funds 2021 £
Cost of trustee meetings	149	149
Management charges payable	43,005	43,005
Total 2021	<u>43,154</u>	<u>43,154</u>

	<i>Activities 2020 £</i>	<i>Total funds 2020 £</i>
Cost of trustee meetings	917	917
Management charges payable	79,467	79,467
<i>Total 2020</i>	<u>80,384</u>	<u>80,384</u>

AVALON ASSESSMENTS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021

7. Independent examiner's remuneration

	2021	<i>2020</i>
	£	£
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	1,633	<i>1,706</i>

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2020 - £NIL*).

During the year ended 31 January 2021, no Trustee expenses have been incurred (*2020 - £NIL*).

9. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 February 2020	5,368
At 31 January 2021	5,368
Depreciation	
At 1 February 2020	5,367
At 31 January 2021	5,367
Net book value	
At 31 January 2021	1
<i>At 31 January 2020</i>	<i>1</i>

AVALON ASSESSMENTS LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021**

10. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 February 2020	110,960
Revaluations	4,644
At 31 January 2021	<u>115,604</u>
Net book value	
At 31 January 2021	<u>115,604</u>
<i>At 31 January 2020</i>	<u>110,960</u>

11. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	22,821	49,420
Other debtors	7	7
	<u>22,828</u>	<u>49,427</u>

12. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	<u>15,465</u>	<u>34,489</u>

AVALON ASSESSMENTS LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021

13. Financial instruments

	2021	<i>2020</i>
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	59,368	<i>55,012</i>

AVALON ASSESSMENTS LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021**

14. Statement of funds

Statement of funds - current year

	Balance at 1 February 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 January 2021 £
Unrestricted funds					
General Funds - all funds	180,911	124,560	(127,779)	4,644	182,336

15. Summary of funds

Summary of funds - current year

	Balance at 1 February 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 January 2021 £
General funds	180,911	124,560	(127,779)	4,644	182,336

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1	1
Fixed asset investments	115,604	115,604
Current assets	82,196	82,196
Creditors due within one year	(15,465)	(15,465)
Total	182,336	182,336

AVALON ASSESSMENTS LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	1	1
Fixed asset investments	110,960	110,960
Current assets	104,439	104,439
Creditors due within one year	(34,489)	(34,489)
Total	<u>180,911</u>	<u>180,911</u>