

GLOUCESTERSHIRE COUNTY PROFICIENCY TESTS COMMITTEE FOR AGRICULTURE AND HORTICULTURE

England & Wales · Charity number 271607

Details

Status Registered

Legal form Other

Registered 1976-07-08

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

Contact

Address 10 Tiger Moth Close
Brockworth
Gloucester
GL3 4UJ

Phone 01452840227

Email chris@gcptc.co.uk

Website <http://www.gcptc.co.uk/>

Activities

Objects: THE ADVANCEMENT OF EDUCATION BY MEANS OF COLLABORATION WITH THE NATIONAL PROFICIENCY TESTS COUNCIL IN THE ADMINISTRATION AND PROVISION OF PROFICIENCY TESTS IN PRACTICAL AGRICULTURE AND HORTICULTURE WITHIN THE COUNTY.

Activities: Education/Training. Administration of City and Guilds certificates of competence in land base qualifications

Classification

- **How:** Provides Human Resources, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Economic/community Development/employment
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE GLOUCESTERSHIRE NORTH AVON
- Gloucestershire
- Oxfordshire
- Shropshire
- Wiltshire
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£45,447	£42,845	-	-
2024-07-31	£51,053	£56,684	-	-
2023-07-31	£57,485	£61,781	-	-
2022-07-31	£62,767	£64,512	-	-
2021-07-31	£56,744	£56,740	-	-

Trustees

Name	Role	Appointed
ANDREW COZENS		
ANDREW EAST		
Daniel Williams		2013-10-15
JAMES FOSTER		
MARK SAVAGAR		
TIM BENDLE		

Accounts

Gloucestershire County Proficiency Tests Committee
Charity No. 271607
Trustees' Report and Unaudited Accounts
31 July 2025

Trustees' Annual Report
Independent Examiner's Report
Statement of Financial Activities
Balance Sheet
Notes to the Accounts
Detailed Statement of Financial Activities

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

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 271607 Principal Office Southcott
Box
Stroud Glos GL6 9HR

Trustees

The following trustees served during the year:

T. Bendle
A. Cozens
A. East
J. Foster
T. Hicks
K. Jarvis
C. Padfield
M. Savagar
D. Williams

Accountants

PBT Accountancy Limited Suite 1 The Business Centre, Innsworth technology Park, Glos, GL6 9HR

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document adopted on 11 October 1994 and 8 January 2002.

The main activities undertaken in relation to those purposes are the provision of test facilities. The charity's charitable objects are the advancement of education by means of collaboration with Gloucestershire County Council in the administration of proficiency tests in practical agriculture and horticulture work.

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he year ended

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71 and amended on 26 September

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atements in accordance with

asonable accuracy at any time the
comply with the Charities Act 2011, the
lead. The Trustees are also

rities.

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Independent Examiner's Report to the trustees of Gloucestershire County Proficiency Tests

I report to the trustees on my examination of the financial statements of Gloucestershire County Proficiency Tests Committee for the year ended 31 July 2025.

Responsibilities and basis of report

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2006. In my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements under the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements be prepared as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which I have not drawn attention to enable a proper understanding of the financial statements to be reached.

Vicki Summersby
Vicki Summersby AFA ATA MIPA
PBT Accountancy Limited
Suite1 The Business Centre
Innsworth technology Park

GL3 1DL

Committee

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of the 2011 Act and in carrying out my

connection with the examination giving me cause

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ents give a 'true and fair' view which is not a

attention should be drawn in this report in order

Gloucestershire County Proficiency Tests Committee

**Statement of Financial Activities
For the year ended 31 July 2025**

		Unrestricted funds	Total funds
		2025	2025
	N	£	£
Income and endowments			
from:			
Other trading activities		45,196	45,196
Investments	4	251	251
Total		<u>45,447</u>	<u>45,447</u>
Expenditure on:			
Raising funds	5	32,388	32,388
Other	6	10,457	10,457
Total		<u>42,845</u>	<u>42,845</u>
Net gains on investments		-	-
Net expenditure		<u>2,602</u>	<u>2,602</u>
Transfers between funds		-	-
Net expenditure before other gains/ (losses)		<u>2,602</u>	<u>2,602</u>
Other gains and losses		-	-
Net movement in funds		<u>2,602</u>	<u>2,602</u>
Reconciliation of funds:			
Total funds brought forward		<u>35,379</u>	<u>35,379</u>
Total funds carried forward		<u>37,981</u>	<u>37,981</u>

**Total
funds
2024
£**

50,776

277

51,053

44,901

11,782

56,683

-

(5,630)

-

(5,630)

-

(5,630)

41,009

35,379

Gloucestershire County Proficiency Tests Committee
Statement of Financial Activities
For the year ended 31 July 2025
Charity No. 271607

2025
£

Fixed assets

Tangible assets	8	11
		<u>11</u>

Current assets

Debtors	9	6,902
Cash at bank and in hand		<u>30,527</u>
		<u>37,429</u>

Creditors: Amount falling due within one year

10	0
	<u>0</u>

Net current assets

37,429

Total assets less current liabilities

37,440

Net assets excluding pension asset or liability

37,440

Total net assets

37,440

The funds of the charity

Restricted funds

11

Unrestricted funds

11

General funds

37,981

37,981

Reserves

11

Total funds

37,981

Approved by the trustees on
 And signed on their behalf by:

2024
£

15

15

2,735
33,226

35,961

(598)

35,363

35,378

35,378

35,378

35,379

35,379

35,379

Gloucestershire County Proficiency Tests Committee
Notes to the Accounts
For the year ended 31 July 2015

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds - These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds - These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their fair value.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income can be measured with sufficient reliability.

Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has an entitlement to the income.

Tax reclaims on donations and gifts

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable.

Volunteer help

The value of any volunteer help received is not included in the accounts.

Investment income

This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets

This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets

This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the Statement of Financial Activities. Expenditure that does not relate to the charity's objects is reported as expenditure that does not relate to the charity's objects.

Expenditure on raising funds

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the costs of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent financial review costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All investment properties are included in the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount that the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with a maturity of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the charity's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation that probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange at the date of the transaction. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower

The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity contributes into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as an expense when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value

Profit and Loss

Gloucestershire County Proficiency Tests Committee

For the year ended 31 July 2025

Account	2025	2024
Turnover		
Income from Trading activities	45,195.60	50,776.00
Interest Income	251.48	276.73
Total Turnover	45,447.08	51,052.73
Cost of Sales		
NPTC registration fees	2,131.00	20,754.00
Test fees and schedules	30,257.16	24,146.72
Total Cost of Sales	32,388.16	44,900.72
Gross Profit	13,058.92	6,152.01
Administrative Costs		
Secretary costs	6,475.00	8,670.00
Travel - National	-	657.45
Premises costs	-	140.00
Depreciation Expense	3.75	5.00
General administrative costs	2,170.93	1,172.03
Insurance	964.52	17.80
IT Software and Consumables	-	400.00
Audit & Accountancy fees	772.40	720.00
Advertising & Marketing	70.00	
Total Administrative Costs	10,456.60	11,782.28
Operating Profit	2,602.32	(5,630.27)
Profit on Ordinary Activities Before Taxation	2,602.32	(5,630.27)
Profit after Taxation	2,602.32	(5,630.27)

<u>2023</u>	<u>2022</u>
57,362	62,578
123	9
57,485	62,587
26,619	38,324
23,795	13,371
50,414	51,695
7,071	10,892
9,435	10,260
50	226
675	653
645	1,116
562	562
11,367	12,817
(4,296.00)	(1,925.00)
(4,296.00)	(1,925.00)
(4,296.00)	(1,925.00)

**Gloucestershire County Proficiency Tests Committee
Trustees Annual Report
For the year ended 31 July 2025**

GLOUCESTERSHIRE COUNTY PROFICIENCY TESTS COMMITTEE

For Agriculture, Horticulture and Related Industries

Reg. Charity No. 271607

Secretary: Keeley Newman-Goodall

Secretary's Report for Year Ending 31st July 2025

Overview

The number of assessments has decreased slightly to a total of 496 for the year. A drop was expected this year due to a r

Assessments

The test tracking spreadsheet circulated with this report shows the total number of assessments over the year along with

Finance

This year the accounts show a profit of £2,602. The income from the Investment account was £251.48 of interest receive

Cash flow has improved towards the end of the year and good relationships have been maintained with existing and new

The committee's accounts continue to be maintained under one roof at the Santander bank. The move to Xero has been :

City and Guilds Audit

An official audit took place in December 2024 and the Centre remains at low risk. A copy of the audit was shared with t

Reserves Policy

The Committee now has £27,021.71 in reserve which is slightly above the target of £25,000. This provides cover for bad

Assessors

All Assessors continue to work well with the GCPTC, responding flexibly to the demands made. Paperwork continues t

Development

City and Guilds continues to expand their range of qualifications open to candidates as highlighted on their website. A r

Thanks

I would like to thank all those on the committee for their help and support in my first few months in the role.

Keeley Newman-Goodall

GCPTC Secretary

reduced number of Chainsaw assessments being taken place. Pesticide assessments were 56% of assessments taken with the breakdown by category. The overall pass rate for assessments that have taken place was 93%.

ed. The draft accounts were submitted to the committee at the AGM. The draft accounts show a debtors amount of £6,907 customers.

a positive one and has allowed for the Chair and Vice-Chair to have oversight of the invoicing and accounts.

the committee.

l debt (around £2,500 is owed to the secretary for work carried out), as well as providing monies that can be used for the

o be completed well and returned in time. The move over to Walled Garden and system changes has meant that assessor

move over to walled garden as an exclusive system has caused a few issues and some teething problems relating to photo

chainsaw assessments increased to 34%. There was a slight increase to 10% in 'Other' Assessments (Vehicles). Total in

12; this was due to a delay in invoices being paid. The bank account currently has £9,820.75 and the savings account £27

insurance cover which has increased to around £1,004

s have had to change the way the complete paperwork.

s being uploaded are still being ironed out.

come for the year was £45,195.60

,021.71.

Accounts

**GLOUCESTERSHIRE COUNTY PROFICIENCY TESTS COMMITTEE
DIRECTOR'S REPORT**

FOR THE YEAR ENDED 31 JULY 2024

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 July 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 271607

Trustees

The following trustees served during the year:

T. Bendle
A. Cozens
A. East
J. Foster
J. Hasler
T. Hicks
C. Padfield
M. Savagar
I. Whittles
D. Williams

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document adopted on 11 October 1971 and amended on 26 September 1994 and 8 January 2002.

The main activities undertaken in relation to those purposes are the provision of test facilities and certificates.

The charity's charitable objects are the advancement of education by means of collaboration with the National Proficiency Tests Council in the administration of proficiency tests in practical agriculture and horticulture within Gloucestershire.

Statement of trustees' responsibilities in relation to the financial statements

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

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

Signed on behalf of the charity's trustees

J. Foster
Trustee

GLOUCESTERSHIRE COUNTY PROFICIENCY TESTS COMMITTEE

For Agriculture, Horticulture and Related Industries
Reg. Charity No. 271607

Secretary: Keeley
Newman-Goodall

Secretary's Report for Year Ending 31st July 2024

Overview

The number of assessments continue to increase slightly and there have been enquiries from new training centres seeking support from GCPTC to register assessments. The total number of assessments complete in the year ending 31st July 2024 were 558. The total income received was £51,052.73 with cost of sales at £44,900.72. Administrative expenses were £11,782.28

Finance

This year the accounts show a loss of £5,630.27. The main reason for the loss being the appointment of a new secretary and the need for dual working for a month, along with the loss of some business from a previous training provider.

Cash flow has been good with regular communication and good working relationships being maintained with the training provider finance teams.

The committee's accounts continue to be maintained under one roof at the Santander bank. Xero accounting software has been set up and used in order to help with better invoice management and timely production of reports and accounts. The Treasurer Account provides a current account and the 30-notice account (now called a Treasurer Account). The Chairman, Secretary and Mr. A. East are joint signatories.

Reserves Policy

The Committee now has £26,908 in reserve which is slightly above the target of £25,000. This provides cover for bad debt (around £15,000 is owed by Debtors at any one time). It had previously been agreed by the trustees that following a risk assessment, Trustee Liability insurance was not required, however, it was decided to keep some money in reserve should professional advice be required.

Assessors

All Assessors continue to work well with the GCPTC, responding flexibly to the demands made. Paperwork continues to be completed well and returned in time.

Development

City and Guilds continues to expand their range of qualifications open to candidates as highlighted on their website.

Thanks

I would like to thank all those on the committee for their continued help and support.

Keeley Newman-Goodall – October 2024

Gloucestershire County Proficiency Tests Committee
Charity No. 271607
Trustees' Report and Unaudited Accounts
31 July 2024

Trustees' Annual Report
Independent Examiner's Report
Statement of Financial Activities
Balance Sheet
Notes to the Accounts
Detailed Statement of Financial Activities

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

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 271607 Principal Office Southcott
Box
Stroud Glos GL6 9HR

Trustees

The following trustees served during the year:

T. Bendle
A. Cozens
A. East
J. Foster
T. Hicks
K. Jarvis
C. Padfield
M. Savagar
D. Williams

Accountants

PBT Accountancy Limited 282 Hatherley Road Cheltenham GL51 6HR

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document adopted on 11 October 1994 and 8 January 2002.

The main activities undertaken in relation to those purposes are the provision of test facilities. The charity's charitable objects are the advancement of education by means of collaboration with Gloucestershire County Council in the administration of proficiency tests in practical agriculture and horticulture with

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

Signed on behalf of the charity's trustees

J. Foster Trustee

30 October 2024

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he year ended

71 and amended on 26 September

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Independent Examiner's Report to the trustees of Gloucestershire County Proficiency Tests

I report to the trustees on my examination of the financial statements of Gloucestershire County Proficiency Tests Committee for the year ended 31 July 2024.

Responsibilities and basis of report

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2006. In my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements under the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements be prepared as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which I have not drawn attention to enable a proper understanding of the financial statements to be reached.

Vicki Summersby
Vicki Summersby FMAAT
PBT Accountancy Limited
282 Hatherley Road
Cheltenham

GL51 6HR

Committee

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connection with the examination giving me cause

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ents give a 'true and fair' view which is not a

attention should be drawn in this report in order

Gloucestershire County Proficiency Tests Committee

Statement of Financial Activities For the year ended 31 July 2024

		Unrestricted	
		funds	Total
		2024	2024
	N	£	£
Income and endowments			
from:			
Other trading activities		50,776	50,776
Investments	4	277	277
Total		<u>51,053</u>	<u>51,053</u>
Expenditure on:			
Raising funds	5	44,901	44,901
Other	6	11,782	11,782
Total		<u>56,683</u>	<u>56,683</u>
Net gains on investments		-	-
Net expenditure		<u>(5,630)</u>	<u>(5,630)</u>
Transfers between funds		-	-
Net expenditure before other gains/ (losses)		<u>(5,630)</u>	<u>(5,630)</u>
Other gains and losses		-	-
Net movement in funds		<u>(5,630)</u>	<u>(5,630)</u>
Reconciliation of funds:			
Total funds brought forward		<u>41,009</u>	<u>41,009</u>
Total funds carried forward		<u>35,379</u>	<u>35,379</u>

**Total
funds
2023
£**

57,362

123

57,485

50,414

11,367

61,781

-

(4,296)

-

(4,296)

-

(4,296)

45,305

41,009

Gloucestershire County Proficiency Tests Committee
Statement of Financial Activities
For the year ended 31 July 2024
Charity No. 271607

2024
£

Fixed assets

Tangible assets	8	15
		<u>15</u>

Current assets

Debtors	9	2,735
Cash at bank and in hand		<u>33,226</u>
		<u>35,961</u>

Creditors: Amount falling due within one year	10	<u>(598)</u>
--	----	--------------

Net current assets		<u>35,363</u>
---------------------------	--	---------------

Total assets less current liabilities		<u>35,378</u>
--	--	---------------

Net assets excluding pension asset or liability		<u>35,378</u>
--	--	---------------

Total net assets		<u>35,378</u>
-------------------------	--	---------------

The funds of the charity

Restricted funds	11	
-------------------------	----	--

Unrestricted funds	11	
General funds		<u>35,379</u>
		35,379

Reserves	11	
-----------------	----	--

Total funds		35,379
--------------------	--	--------

Approved by the trustees on 30 October 2024
 And signed on their behalf by:

J. Foster Trustee
 30 October 2024

2023
£

20

20

1,695
40,696

42,391

(1,402)

40,989

41,009

41,009

41,009

41,009

41,009

41,009

Gloucestershire County Proficiency Tests Committee
Notes to the Accounts
For the year ended 31 July 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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Income

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income can be measured with sufficient reliability.

Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has an entitlement to the income.

Tax reclaims on donations and gifts

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable.

Volunteer help

The value of any volunteer help received is not included in the accounts.

Investment income

This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets

This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets

This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the total expenditure which relates.

Expenditure on raising funds

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the costs of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees of the year but not yet paid.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All changes are recorded in the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with a maturity of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the cash management of the charity.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation which probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange at the date of the transaction. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower than the present value of the lease payments, the present value of the lease payments.

The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between the liability and finance expense so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised in the Statement of Financial Activities.

to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity contributes into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as an expense when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity's assets.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value at the time of receipt.

Profit and Loss

Gloucestershire County Proficiency Tests Committee

For the year ended 31 July 2024

Account	2024	2023
Turnover		
Income from Trading activities	50,776.00	57,362
Interest Income	276.73	123
Total Turnover	51,052.73	57,485
Cost of Sales		
NPTC registration fees	20,754.00	26,619
Test fees and schedules	24,146.72	23,795
Total Cost of Sales	44,900.72	50,414
Gross Profit	6,152.01	7,071
Administrative Costs		
Secretary costs	8,670.00	9,435
Travel - National	657.45	50
Premises costs	140.00	675
Depreciation Expense	5.00	
General administrative costs	1,172.03	645
Insurance	17.80	
IT Software and Consumables	400.00	
Audit & Accountancy fees	720.00	562
Total Administrative Costs	11,782.28	11,367
Operating Profit	(5,630.27)	(4,296.00)
Profit on Ordinary Activities Before Taxation	(5,630.27)	(4,296.00)
Profit after Taxation	(5,630.27)	(4,296.00)

2022

62,578
9
62,587

38,324
13,371
51,695

10,892

10,260

226

653

1,116

562

12,817

(1,925.00)

(1,925.00)

(1,925.00)

**Gloucestershire County Proficiency Tests Committee
Trustees Annual Report
For the year ended 31 July 2024**

Gloucestershire County Proficiency Tests Committee
Charity No. 271607
Trustees' Report and Unaudited Accounts
31 July 2024

Trustees' Annual Report
Independent Examiner's Report
Statement of Financial Activities
Balance Sheet
Notes to the Accounts
Detailed Statement of Financial Activities

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

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 271607 Principal Office Southcott
Box
Stroud Glos GL6 9HR

Trustees

The following trustees served during the year:

T. Bendle
A. Cozens
A. East
J. Foster
T. Hicks
K. Jarvis
C. Padfield
M. Savagar
D. Williams

Accountants

PBT Accountancy Limited 282 Hatherley Road Cheltenham GL51 6HR

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document adopted on 11 October 1994 and 8 January 2002.

The main activities undertaken in relation to those purposes are the provision of test facilities. The charity's charitable objects are the advancement of education by means of collaboration with Gloucestershire County Council in the administration of proficiency tests in practical agriculture and horticulture with

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Pages
2 to 3
4
5
6
7 to 12
13 to 14

he year ended

71 and amended on 26 September

es and certificates.
on with the National Proficiency Tests
ithin Gloucestershire.

statements in accordance with applicable

reasonable accuracy at any time the
comply with the Charities Act 2011, the
need. The Trustees are also responsible

charities.

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Independent Examiner's Report to the trustees of Gloucestershire County Proficiency Tests

I report to the trustees on my examination of the financial statements of Gloucestershire County Proficiency Tests Committee for the year ended 31 July 2024.

Responsibilities and basis of report

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements under the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements be prepared as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which I have not drawn attention to enable a proper understanding of the financial statements to be reached.

Vicki Summersby
Vicki Summersby FMAAT
PBT Accountancy Limited
282 Hatherley Road
Cheltenham

GL51 6HR

Committee

ncy

of the 2011 Act and in carrying out my

connection with the examination giving me cause

r

ent of financial statements set out in the
ents give a 'true and fair' view which is not a

attention should be drawn in this report in order

Gloucestershire County Proficiency Tests Committee

Statement of Financial Activities For the year ended 31 July 2024

		Unrestricted	
		funds	Total
		2024	2024
	N	£	£
Income and endowments			
from:			
Other trading activities		50,776	50,776
Investments	4	277	277
Total		<u>51,053</u>	<u>51,053</u>
Expenditure on:			
Raising funds	5	44,901	44,901
Other	6	11,782	11,782
Total		<u>56,683</u>	<u>56,683</u>
Net gains on investments		-	-
Net expenditure		<u>(5,630)</u>	<u>(5,630)</u>
Transfers between funds		-	-
Net expenditure before other gains/ (losses)		<u>(5,630)</u>	<u>(5,630)</u>
Other gains and losses		-	-
Net movement in funds		<u>(5,630)</u>	<u>(5,630)</u>
Reconciliation of funds:			
Total funds brought forward		<u>41,009</u>	<u>41,009</u>
Total funds carried forward		<u>35,379</u>	<u>35,379</u>

**Total
funds
2023
£**

57,362

123

57,485

50,414

11,367

61,781

-

(4,296)

-

(4,296)

-

(4,296)

45,305

41,009

Gloucestershire County Proficiency Tests Committee
Statement of Financial Activities
For the year ended 31 July 2024
Charity No. 271607

2024
£

Fixed assets

Tangible assets	8	15
		<hr/> 15

Current assets

Debtors	9	2,735
Cash at bank and in hand		<hr/> 33,226
		<hr/> 35,961

Creditors: Amount falling due within one year	10	(598)
		<hr/>

Net current assets		<hr/> 35,363
---------------------------	--	--------------

Total assets less current liabilities		<hr/> 35,378
--	--	--------------

Net assets excluding pension asset or liability		<hr/> 35,378
--	--	--------------

Total net assets		<hr/> 35,378
-------------------------	--	--------------

The funds of the charity

Restricted funds	11	
-------------------------	----	--

Unrestricted funds	11	35,379
General funds		<hr/> 35,379

Reserves	11	
-----------------	----	--

Total funds		<hr/> 35,379
--------------------	--	--------------

Approved by the trustees on 30 October 2024
 And signed on their behalf by:

J. Foster Trustee
 30 October 2024

2023
£

20

20

1,695
40,696

42,391

(1,402)

40,989

41,009

41,009

41,009

41,009

41,009

41,009

Gloucestershire County Proficiency Tests Committee
Notes to the Accounts
For the year ended 31 July 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds - These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds - These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at the end of the year.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income can be measured with sufficient reliability.

Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has an entitlement to the income.

Tax reclaims on donations and gifts

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable.

Volunteer help

The value of any volunteer help received is not included in the accounts.

Investment income

This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets

This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets

This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the total expenditure which relates.

Expenditure on raising funds

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the costs of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees of the year but not yet paid.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All changes are recorded in the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with a maturity of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation that probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange at the date of the transaction. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower than the present value of the lease payments, the present value of the lease payments.

The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between the liability and finance expense so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised in the Statement of Financial Activities.

to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity contributes into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as an expense when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity's assets.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value at the time of receipt.

Profit and Loss

Gloucestershire County Proficiency Tests Committee
For the year ended 31 July 2024

Account	2024	2023
Turnover		
Income from Trading activities	50,776.00	57,362
Interest Income	276.73	123
Total Turnover	51,052.73	57,485
Cost of Sales		
NPTC registration fees	20,754.00	26,619
Test fees and schedules	24,146.72	23,795
Total Cost of Sales	44,900.72	50,414
Gross Profit	6,152.01	7,071
Administrative Costs		
Secretary costs	8,670.00	9,435
Travel - National	657.45	50
Premises costs	140.00	675
Depreciation Expense	5.00	
General administrative costs	1,172.03	645
Insurance	17.80	
IT Software and Consumables	400.00	
Audit & Accountancy fees	720.00	562
Total Administrative Costs	11,782.28	11,367
Operating Profit	(5,630.27)	(4,296.00)
Profit on Ordinary Activities Before Taxation	(5,630.27)	(4,296.00)
Profit after Taxation	(5,630.27)	(4,296.00)

2022

62,578
9
62,587

38,324
13,371
51,695

10,892

10,260

226

653

1,116

562

12,817

(1,925.00)

(1,925.00)

(1,925.00)

**Gloucestershire County Proficiency Tests Committee
Trustees Annual Report
For the year ended 31 July 2024**

Accounts

GLOUCESTERSHIRE COUNTY PROFICIENCY TESTS COMMITTEE

For Agriculture, Horticulture and Related Industries
Reg. Charity No. 271607

Secretary: Nikki Darlington

Tel / Fax: 01453 454213

Mob: 07766331955

Southcott

Box

STROUD

GL6 9HR

Secretary's Report for Year Ending 31st July 2023

Overview

The number of assessments dropped slightly against 2021 – 2022, this is primarily due to losing the business from The Royal Agricultural University. The total number of assessments for August 2022 to July 2023 was 610, however still higher than the previous two years due to the Covid impact. Pesticide assessments went back up to 73% of assessments taken with chainsaw assessments dropping to 21%. There was a slight increase to 5% in 'Other' Assessments (Vehicles). Total income for the year has dropped to £57,362 from £62,758 in 2022.

Certificate issue timings continue to improve, however, response times from C & G generally is still poor.

Assessments

The test tracking spreadsheet circulated with this report shows the total number of assessments over the year along with the breakdown by category. As previously mentioned, training and assessments has dropped slightly this year. The overall pass rate for assessments that have taken place was 92%.

Finance

This year the accounts show a loss of £4,296. This loss is primarily due to the increase in assessor fees that were agreed at the AGM in October 2022 with immediate effect and the decision to not increase the assessment fees to the training providers.

The income from the Investment account was £123 of interest received.

The draft accounts were submitted to the committee at the AGM. The draft accounts show a debtors amount of £1,695; this was due to timing of payments; these payments have since been made.

Cash flow has been good with regular communication and good working relationships being maintained with the training provider finance teams.

The committee's accounts continue to be maintained under one roof at the Santander bank. The move to online payments has been a great success with payments being made quickly and efficiently. The Treasurer Account provides a current account and the 30-notice account (now called a Treasurer Account). The Chairman, Secretary and Mr. A. East are joint signatories.

City and Guilds Audit

An official audit did not take place during the year, however, the centre took part in a trial where information was supplied to the QA team and redacted information was used for mandatory workshops that were carried out for centres to attend. One of which I attended at Hartpury back at the beginning of the year.

Reserves Policy

The Committee now has £26,401 in reserve which is slightly above the target of £25,000. This provides cover for bad debt (around £15,000 is owed by Debtors at any one time). It had previously been agreed by the trustees that following a risk assessment, Trustee Liability insurance was not required, however, it was decided to keep some money in reserve should professional advice be required.

Assessors

All Assessors continue to work well with the CPTC, responding flexibly to the demands made. Paperwork continues to be completed well and returned in time. More are now being returned electronically which makes the processing of results quicker.

Development

City and Guilds continues to expand their range of qualifications open to candidates as highlighted on their website.

Thanks

I would like to thank all those on the committee for their continued help and support.

Nikki Darlington – October 2023

Gloucestershire County Proficiency Tests Committee

Charity No. 271607

Trustees' Report and Unaudited Accounts

31 July 2023

Gloucestershire County Proficiency Tests Committee
Contents

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7 to 12
Detailed Statement of Financial Activities	13 to 14

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

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 271607

Principal Office

Southcott

Box

Stroud

Glos

GL6 9HR

Trustees

The following trustees served during the year:

T. Bendle

A. Cozens

A. East

J. Foster

J. Hasler (Resigned 11 October 2022)

T. Hicks

K. Jarvis

C. Padfield

M. Savagar

I. Whittles (Resigned 11 October 2022)

D. Williams

Accountants

Robert Powell Chartered Accountant

Suite 12, Westgate House

Westgate Retail Park

Gloucester

GL1 2RU

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document adopted on 11 October 1971 and amended on 26 September 1994 and 8 January 2002.

The main activities undertaken in relation to those purposes are the provision of test facilities and certificates.

The charity's charitable objects are the advancement of education by means of collaboration with the National Proficiency Tests Council in the administration of proficiency tests in practical agriculture and horticulture within Gloucestershire.

Statement of trustees' responsibilities in relation to the financial statements

Gloucestershire County Proficiency Tests Committee
Trustees Annual Report

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

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

Signed on behalf of the charity's trustees

A handwritten signature in black ink, appearing to be 'J. Foster', written over a horizontal line.

J. Foster
Trustee
04 October 2023

Gloucestershire County Proficiency Tests Committee
Independent Examiners Report

Independent Examiner's Report to the trustees of Gloucestershire County Proficiency Tests Committee

I report to the trustees on my examination of the financial statements of Gloucestershire County Proficiency Tests Committee for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Robert Powell

Robert Powell ICAEW
Robert Powell Chartered Accountant
Suite 12, Westgate House
Westgate Retail Park
Gloucester

GL1 2RU
04 October 2023

Gloucestershire County Proficiency Tests Committee
Statement of Financial Activities
for the year ended 31 July 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Other trading activities	3	57,362	57,362	62,758
Investments	4	123	123	9
Total		57,485	57,485	62,767
Expenditure on:				
Raising funds	5	50,414	50,414	51,695
Other	6	11,367	11,367	12,817
Total		61,781	61,781	64,512
Net gains on investments		-	-	-
Net expenditure		(4,296)	(4,296)	(1,745)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(4,296)	(4,296)	(1,745)
Other gains and losses				
Net movement in funds		(4,296)	(4,296)	(1,745)
Reconciliation of funds:				
Total funds brought forward		45,305	45,305	47,050
Total funds carried forward		41,009	41,009	45,305

Gloucestershire County Proficiency Tests Committee

Balance Sheet


at 31 July 2023

Charity No. 271607

		2023	2022
		£	£
Fixed assets			
Tangible assets	8	20	20
		<u>20</u>	<u>20</u>
Current assets			
Debtors	9	1,695	6,495
Cash at bank and in hand		40,696	41,464
		<u>42,391</u>	<u>47,959</u>
Creditors: Amount falling due within one year	10	(1,402)	(2,674)
Net current assets		40,989	45,285
Total assets less current liabilities		<u>41,009</u>	<u>45,305</u>
Net assets excluding pension asset or liability		41,009	45,305
Total net assets		<u><u>41,009</u></u>	<u><u>45,305</u></u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		41,009	45,305
		<u>41,009</u>	<u>45,305</u>
Reserves	11		
Total funds		<u><u>41,009</u></u>	<u><u>45,305</u></u>

Approved by the trustees on 04 October 2023

And signed on their behalf by:



J. Foster

Trustee

04 October 2023

for the year ended 31 July 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

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Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

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The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Other trading activities	62,758	62,758
Investments	9	9
Total	<u>62,767</u>	<u>62,767</u>
Expenditure on:		
Raising funds	51,695	51,695
Other	12,817	12,817
Total	<u>64,512</u>	<u>64,512</u>
Net income	<u>(1,745)</u>	<u>(1,745)</u>
Net income before other gains/(losses)	(1,745)	(1,745)
Other gains and losses:		
Net movement in funds	<u>(1,745)</u>	<u>(1,745)</u>
Reconciliation of funds:		
Total funds brought forward	47,050	47,050
Total funds carried forward	<u><u>45,305</u></u>	<u><u>45,305</u></u>

3 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Test fees and schedules	57,362	57,362	62,758
	<u>57,362</u>	<u>57,362</u>	<u>62,758</u>

4 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Deposit account interest	123	123	9
	<u>123</u>	<u>123</u>	<u>9</u>

5 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Fundraising trading costs</i>			
Test fees and schedules	26,619	26,619	38,324
NPTC registration fees	23,795	23,795	13,371
	<u>50,414</u>	<u>50,414</u>	<u>51,695</u>

6 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Secretary's fees	9,435	9,435	10,260
Motor and travel costs	50	50	226
Premises costs	675	675	653
General administrative costs	645	645	1,116
Legal and professional costs	562	562	562
	<u>11,367</u>	<u>11,367</u>	<u>12,817</u>

7 Staff costs

	2023	2022
	£	£
Secretary's fees	9,435	10,260
	<u>9,435</u>	<u>10,260</u>

No employee received emoluments in excess of £60,000.

8 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 August 2022	1,037	1,037
At 31 July 2023	<u>1,037</u>	<u>1,037</u>
Depreciation and impairment		
At 1 August 2022	1,017	1,017
At 31 July 2023	<u>1,017</u>	<u>1,017</u>
Net book values		
At 31 July 2023	<u>20</u>	<u>20</u>
At 31 July 2022	<u>20</u>	<u>20</u>

9 Debtors

	2023	2022
	£	£
Trade debtors	1,695	6,495
	<u>1,695</u>	<u>6,495</u>

Gloucestershire County Proficiency Tests Committee
Notes to the Accounts

10 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	840	2,112
Accruals	562	562
	<u>1,402</u>	<u>2,674</u>

11 Movement in funds

	At 1 August 2022	Incoming resources	Resources expended	At 31 July 2023
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	45,305	57,485	(61,781)	41,009
Total funds	<u>45,305</u>	<u>57,485</u>	<u>(61,781)</u>	<u>41,009</u>

12 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	20	20
Net current assets	40,989	40,989
	<u>41,009</u>	<u>41,009</u>

13 Reconciliation of net debt

	At 1 August 2022	Cash flows	At 31 July 2023
	£	£	£
Cash and cash equivalents	41,464	(768)	40,696
	<u>41,464</u>	<u>(768)</u>	<u>40,696</u>
Net debt	<u>41,464</u>	<u>(768)</u>	<u>40,696</u>

Gloucestershire County Proficiency Tests Committee
Detailed Statement of Financial Activities
for the year ended 31 July 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Other trading activities			
Test fees and schedules	57,362	57,362	62,758
	<u>57,362</u>	<u>57,362</u>	<u>62,758</u>
Investments			
Deposit account interest	123	123	9
	<u>123</u>	<u>123</u>	<u>9</u>
Total income and endowments	57,485	57,485	62,767
Expenditure on:			
Costs of other trading activities			
Test fees and schedules	26,619	26,619	38,324
NPTC registration fees	23,795	23,795	13,371
	<u>50,414</u>	<u>50,414</u>	<u>51,695</u>
Total of expenditure on raising funds	50,414	50,414	51,695
Employee costs			
Secretary's fees	9,435	9,435	10,260
	<u>9,435</u>	<u>9,435</u>	<u>10,260</u>
Motor and travel costs			
Business mileage costs reimbursed	50	50	126
Accommodation	-	-	100
	<u>50</u>	<u>50</u>	<u>226</u>
Premises costs			
Rent	135	135	133
Office expenses	540	540	520
	<u>675</u>	<u>675</u>	<u>653</u>
General administrative costs, including depreciation and amortisation			
Equipment expensed	-	-	128
Website	400	400	400
General insurances	46	46	315
Software	125	125	125
Stationery and printing	74	74	148
	<u>645</u>	<u>645</u>	<u>1,116</u>
Legal and professional costs			
Accountancy	562	562	562
	<u>562</u>	<u>562</u>	<u>562</u>

Gloucestershire County Proficiency Tests Committee
Detailed Statement of Financial Activities

Total of expenditure of other costs	<u>11,367</u>	<u>11,367</u>	<u>12,817</u>
Total expenditure	61,781	61,781	64,512
Net gains on investments	-	-	-
Net expenditure	<u>(4,296)</u>	<u>(4,296)</u>	<u>(1,745)</u>
Net expenditure before other gains/(losses)	<u>(4,296)</u>	<u>(4,296)</u>	<u>(1,745)</u>
Other Gains	-	-	-
Net movement in funds	<u>(4,296)</u>	<u>(4,296)</u>	<u>(1,745)</u>
Reconciliation of funds:			
Total funds brought forward	45,305	45,305	47,050
Total funds carried forward	<u><u>41,009</u></u>	<u><u>41,009</u></u>	<u><u>45,305</u></u>

Gloucestershire County Proficiency Tests Committee

Charity No. 271607

Trustees' Report and Unaudited Accounts

31 July 2023

Gloucestershire County Proficiency Tests Committee
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Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7 to 12
Detailed Statement of Financial Activities	13 to 14

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

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 271607

Principal Office

Southcott

Box

Stroud

Glos

GL6 9HR

Trustees

The following trustees served during the year:

T. Bendle

A. Cozens

A. East

J. Foster

J. Hasler (Resigned 11 October 2022)

T. Hicks

K. Jarvis

C. Padfield

M. Savagar

I. Whittles (Resigned 11 October 2022)

D. Williams

Accountants

Robert Powell Chartered Accountant

Suite 12, Westgate House

Westgate Retail Park

Gloucester

GL1 2RU

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document adopted on 11 October 1971 and amended on 26 September 1994 and 8 January 2002.

The main activities undertaken in relation to those purposes are the provision of test facilities and certificates.

The charity's charitable objects are the advancement of education by means of collaboration with the National Proficiency Tests Council in the administration of proficiency tests in practical agriculture and horticulture within Gloucestershire.

Statement of trustees' responsibilities in relation to the financial statements

Gloucestershire County Proficiency Tests Committee
Trustees Annual Report

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

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

Signed on behalf of the charity's trustees

A handwritten signature in black ink, appearing to be 'J. Foster', written over a horizontal line.

J. Foster
Trustee
04 October 2023

Gloucestershire County Proficiency Tests Committee
Independent Examiners Report

Independent Examiner's Report to the trustees of Gloucestershire County Proficiency Tests Committee

I report to the trustees on my examination of the financial statements of Gloucestershire County Proficiency Tests Committee for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Robert Powell

Robert Powell ICAEW
Robert Powell Chartered Accountant
Suite 12, Westgate House
Westgate Retail Park
Gloucester

GL1 2RU
04 October 2023

Gloucestershire County Proficiency Tests Committee

Statement of Financial Activities

for the year ended 31 July 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Other trading activities	3	57,362	57,362	62,758
Investments	4	123	123	9
Total		57,485	57,485	62,767
Expenditure on:				
Raising funds	5	50,414	50,414	51,695
Other	6	11,367	11,367	12,817
Total		61,781	61,781	64,512
Net gains on investments		-	-	-
Net expenditure		(4,296)	(4,296)	(1,745)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(4,296)	(4,296)	(1,745)
Other gains and losses				
Net movement in funds		(4,296)	(4,296)	(1,745)
Reconciliation of funds:				
Total funds brought forward		45,305	45,305	47,050
Total funds carried forward		41,009	41,009	45,305

Gloucestershire County Proficiency Tests Committee

Balance Sheet


at 31 July 2023

Charity No. 271607

		2023	2022
		£	£
Fixed assets			
Tangible assets	8	20	20
		<u>20</u>	<u>20</u>
Current assets			
Debtors	9	1,695	6,495
Cash at bank and in hand		40,696	41,464
		<u>42,391</u>	<u>47,959</u>
Creditors: Amount falling due within one year	10	(1,402)	(2,674)
Net current assets		40,989	45,285
Total assets less current liabilities		<u>41,009</u>	<u>45,305</u>
Net assets excluding pension asset or liability		41,009	45,305
Total net assets		<u><u>41,009</u></u>	<u><u>45,305</u></u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		41,009	45,305
		<u>41,009</u>	<u>45,305</u>
Reserves	11		
Total funds		<u><u>41,009</u></u>	<u><u>45,305</u></u>

Approved by the trustees on 04 October 2023

And signed on their behalf by:



J. Foster

Trustee

04 October 2023

for the year ended 31 July 2023

1 Accounting policies

Basis of preparation

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Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

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Total funds carried forward	<u><u>45,305</u></u>	<u><u>45,305</u></u>

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	2023	2022
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	<u>9,435</u>	<u>10,260</u>

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	£	£
Cost or revaluation		
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Depreciation and impairment		
At 1 August 2022	1,017	1,017
At 31 July 2023	<u>1,017</u>	<u>1,017</u>
Net book values		
At 31 July 2023	<u>20</u>	<u>20</u>
At 31 July 2022	<u>20</u>	<u>20</u>

9 Debtors

	2023	2022
	£	£
Trade debtors	1,695	6,495
	<u>1,695</u>	<u>6,495</u>

Gloucestershire County Proficiency Tests Committee
Notes to the Accounts

10 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	840	2,112
Accruals	562	562
	<u>1,402</u>	<u>2,674</u>

11 Movement in funds

	At 1 August 2022	Incoming resources	Resources expended	At 31 July 2023
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	45,305	57,485	(61,781)	41,009
Total funds	<u>45,305</u>	<u>57,485</u>	<u>(61,781)</u>	<u>41,009</u>

12 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	20	20
Net current assets	40,989	40,989
	<u>41,009</u>	<u>41,009</u>

13 Reconciliation of net debt

	At 1 August 2022	Cash flows	At 31 July 2023
	£	£	£
Cash and cash equivalents	41,464	(768)	40,696
	<u>41,464</u>	<u>(768)</u>	<u>40,696</u>
Net debt	<u>41,464</u>	<u>(768)</u>	<u>40,696</u>

Gloucestershire County Proficiency Tests Committee
Detailed Statement of Financial Activities
for the year ended 31 July 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Other trading activities			
Test fees and schedules	57,362	57,362	62,758
	<u>57,362</u>	<u>57,362</u>	<u>62,758</u>
Investments			
Deposit account interest	123	123	9
	<u>123</u>	<u>123</u>	<u>9</u>
Total income and endowments	57,485	57,485	62,767
Expenditure on:			
Costs of other trading activities			
Test fees and schedules	26,619	26,619	38,324
NPTC registration fees	23,795	23,795	13,371
	<u>50,414</u>	<u>50,414</u>	<u>51,695</u>
Total of expenditure on raising funds	50,414	50,414	51,695
Employee costs			
Secretary's fees	9,435	9,435	10,260
	<u>9,435</u>	<u>9,435</u>	<u>10,260</u>
Motor and travel costs			
Business mileage costs reimbursed	50	50	126
Accommodation	-	-	100
	<u>50</u>	<u>50</u>	<u>226</u>
Premises costs			
Rent	135	135	133
Office expenses	540	540	520
	<u>675</u>	<u>675</u>	<u>653</u>
General administrative costs, including depreciation and amortisation			
Equipment expensed	-	-	128
Website	400	400	400
General insurances	46	46	315
Software	125	125	125
Stationery and printing	74	74	148
	<u>645</u>	<u>645</u>	<u>1,116</u>
Legal and professional costs			
Accountancy	562	562	562
	<u>562</u>	<u>562</u>	<u>562</u>

Gloucestershire County Proficiency Tests Committee
Detailed Statement of Financial Activities

Total of expenditure of other costs	<u>11,367</u>	<u>11,367</u>	<u>12,817</u>
Total expenditure	61,781	61,781	64,512
Net gains on investments	-	-	-
	<u>(4,296)</u>	<u>(4,296)</u>	<u>(1,745)</u>
Net expenditure			
Net expenditure before other gains/(losses)	<u>(4,296)</u>	<u>(4,296)</u>	<u>(1,745)</u>
Other Gains	-	-	-
Net movement in funds	<u>(4,296)</u>	<u>(4,296)</u>	<u>(1,745)</u>
Reconciliation of funds:			
Total funds brought forward	45,305	45,305	47,050
Total funds carried forward	<u>41,009</u>	<u>41,009</u>	<u>45,305</u>

Accounts

Gloucestershire County Proficiency Tests Committee

Charity No. 271607

Trustees' Report and Unaudited Accounts

31 July 2022

Gloucestershire County Proficiency Tests Committee
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Detailed Statement of Financial Activities	13 to 14

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 July 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 271607

Principal Office

Southcott

Box

Stroud

Glos

GL6 9HR

Trustees

The following trustees served during the year:

T. Bendle

A. Cozens

A. East

J. Foster

J. Hasler

T. Hicks

C. Padfield

M. Savagar

I. Whittles

D. Williams

Accountants

Robert Powell Chartered Accountant

C2 Spinnaker House

Hempsted Lane

Gloucester

GL2 5FD

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document adopted on 11 October 1971 and amended on 26 September 1994 and 8 January 2002.

The main activities undertaken in relation to those purposes are the provision of test facilities and certificates.

The charity's charitable objects are the advancement of education by means of collaboration with the National Proficiency Tests Council in the administration of proficiency tests in practical agriculture and horticulture within Gloucestershire.

Statement of trustees' responsibilities in relation to the financial statements

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

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

Signed on behalf of the charity's trustees

J. Foster
Trustee
11 October 2022

Independent Examiner's Report to the trustees of Gloucestershire County Proficiency Tests Committee

I report to the trustees on my examination of the financial statements of Gloucestershire County Proficiency Tests Committee for the year ended 31 July 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Robert Powell
ICAEW
Robert Powell Chartered Accountant
C2 Spinnaker House
Hempsted Lane
Gloucester

GL2 5FD
11 October 2022

Gloucestershire County Proficiency Tests Committee

Statement of Financial Activities

for the year ended 31 July 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Other trading activities	3	62,758	62,758	56,741
Investments	4	9	9	3
Total		62,767	62,767	56,744
Expenditure on:				
Raising funds	5	51,695	51,695	46,810
Other	6	12,817	12,817	9,930
Total		64,512	64,512	56,740
Net gains on investments		-	-	-
Net (expenditure)/income		(1,745)	(1,745)	4
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(1,745)	(1,745)	4
Other gains and losses				
Net movement in funds		(1,745)	(1,745)	4
Reconciliation of funds:				
Total funds brought forward		47,050	47,050	47,046
Total funds carried forward		45,305	45,305	47,050

Gloucestershire County Proficiency Tests Committee

Balance Sheet

at 31 July 2022

Charity No. 271607

		2022	2021
		£	£
Fixed assets			
Tangible assets	8	20	20
		<u>20</u>	<u>20</u>
Current assets			
Debtors	9	6,495	6,761
Cash at bank and in hand		41,464	45,166
		<u>47,959</u>	<u>51,927</u>
Creditors: Amount falling due within one year	10	(2,674)	(4,897)
Net current assets		45,285	47,030
Total assets less current liabilities		<u>45,305</u>	<u>47,050</u>
Net assets excluding pension asset or liability		45,305	47,050
Total net assets		<u><u>45,305</u></u>	<u><u>47,050</u></u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		45,305	47,050
		<u>45,305</u>	<u>47,050</u>
Reserves	11		
Total funds		<u><u>45,305</u></u>	<u><u>47,050</u></u>

Approved by the trustees on 11 October 2022

And signed on their behalf by:

J. Foster

Trustee

11 October 2022

for the year ended 31 July 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Other trading activities	56,741	56,741
Investments	3	3
Total	<u>56,744</u>	<u>56,744</u>
Expenditure on:		
Raising funds	46,810	46,810
Other	9,930	9,930
Total	<u>56,740</u>	<u>56,740</u>
Net income	<u>4</u>	<u>4</u>
Net income before other gains/(losses)	4	4
Other gains and losses:		
Net movement in funds	<u>4</u>	<u>4</u>
Reconciliation of funds:		
Total funds brought forward	47,046	47,046
Total funds carried forward	<u><u>47,050</u></u>	<u><u>47,050</u></u>

3 Income from other trading activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Test fees and schedules	62,758	62,758	56,741
	<u>62,758</u>	<u>62,758</u>	<u>56,741</u>

4 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Deposit account interest	9	9	3
	<u>9</u>	<u>9</u>	<u>3</u>

5 Expenditure on raising funds

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Fundraising trading costs</i>			
Test fees and schedules	38,324	38,324	27,190
NPTC registration fees	13,371	13,371	19,620
	<u>51,695</u>	<u>51,695</u>	<u>46,810</u>

6 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Employee costs	10,260	10,260	7,824
Motor and travel costs	226	226	-
Premises costs	653	653	661
General administrative costs	1,116	1,116	905
Legal and professional costs	562	562	540
	<u>12,817</u>	<u>12,817</u>	<u>9,930</u>

7 Staff costs

	2022	2021
	£	£
Salaries and wages	10,260	7,824
	<u>10,260</u>	<u>7,824</u>

No employee received emoluments in excess of £60,000.

8 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 August 2021	1,037	1,037
At 31 July 2022	<u>1,037</u>	<u>1,037</u>
Depreciation and impairment		
At 1 August 2021	1,017	1,017
At 31 July 2022	<u>1,017</u>	<u>1,017</u>
Net book values		
At 31 July 2022	<u>20</u>	<u>20</u>
At 31 July 2021	<u>20</u>	<u>20</u>

9 Debtors

	2022	2021
	£	£
Trade debtors	6,495	6,761
	<u>6,495</u>	<u>6,761</u>

Gloucestershire County Proficiency Tests Committee
Notes to the Accounts

10 Creditors:
amounts falling due within one year

	2022	2021
	£	£
Trade creditors	2,112	4,357
Accruals	562	540
	<u>2,674</u>	<u>4,897</u>

11 Movement in funds

	At 1 August 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 July 2022 £
Restricted funds:				
Unrestricted funds:				
General funds	47,050	62,767	(64,512)	45,305
	<u>47,050</u>	<u>62,767</u>	<u>(64,512)</u>	<u>45,305</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	20	20
Net current assets	45,285	45,285
	<u>45,305</u>	<u>45,305</u>

13 Reconciliation of net debt

	At 1 August 2021 £	Cash flows £	At 31 July 2022 £
Cash and cash equivalents	45,166	(3,702)	41,464
	<u>45,166</u>	<u>(3,702)</u>	<u>41,464</u>
Net debt	<u>45,166</u>	<u>(3,702)</u>	<u>41,464</u>

Gloucestershire County Proficiency Tests Committee
Detailed Statement of Financial Activities
for the year ended 31 July 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Other trading activities			
Test fees and schedules	62,758	62,758	56,741
	<u>62,758</u>	<u>62,758</u>	<u>56,741</u>
Investments			
Deposit account interest	9	9	3
	<u>9</u>	<u>9</u>	<u>3</u>
Total income and endowments	62,767	62,767	56,744
Expenditure on:			
Costs of other trading activities			
Test fees and schedules	38,324	38,324	27,190
NPTC registration fees	13,371	13,371	19,620
	<u>51,695</u>	<u>51,695</u>	<u>46,810</u>
Total of expenditure on raising funds	51,695	51,695	46,810
Employee costs			
Secretary's fees	10,260	10,260	7,824
	<u>10,260</u>	<u>10,260</u>	<u>7,824</u>
Motor and travel costs			
Business mileage costs reimbursed	126	126	-
Accommodation for test examiner	100	100	-
	<u>226</u>	<u>226</u>	<u>-</u>
Premises costs			
Hire of hall	133	133	121
Office costs	520	520	540
	<u>653</u>	<u>653</u>	<u>661</u>
General administrative costs, including depreciation and amortisation			
Equipment expensed	128	128	-
Website	400	400	385
General insurances	315	315	32
Software	125	125	-
Stationery and printing	148	148	488
	<u>1,116</u>	<u>1,116</u>	<u>905</u>
Legal and professional costs			
Accountancy	562	562	540
	<u>562</u>	<u>562</u>	<u>540</u>

Gloucestershire County Proficiency Tests Committee
Detailed Statement of Financial Activities

Total of expenditure of other costs	12,817	12,817	9,930
Total expenditure	64,512	64,512	56,740
Net gains on investments	-	-	-
Net (expenditure)/income	(1,745)	(1,745)	4
Net (expenditure)/income before other gains/(losses)	(1,745)	(1,745)	4
Other Gains	-	-	-
Net movement in funds	(1,745)	(1,745)	4
Reconciliation of funds:			
Total funds brought forward	47,050	47,050	47,046
Total funds carried forward	45,305	45,305	47,050

GLOUCESTERSHIRE COUNTY PROFICIENCY TESTS COMMITTEE

For Agriculture, Horticulture and Related Industries
Reg. Charity No. 271607

Secretary: Nikki Darlington

Tel / Fax: 01453 454213

Mob: 07766331955

Southcott

Box

STROUD

GL6 9HR

Secretary's Report for Year Ending 31st July 2022

Overview

The number of assessments continue to pick up after 2 years of interruption due to the Covid-19 lockdown. The total number of assessments for August 2021 to July 2022 was 641, a considerable increase from 521 in 2020 to 2021 and 304 2019 - 2020, however still down on 675 from 2018 to 2019. Pesticide assessments dropped to 66% of assessments taken with chainsaw assessments increasing to 30%. There was a slight drop to 4% in 'Other' Assessments (Vehicles). Total income for the year has risen to £62,758 from £56,741 in 2021.

With the move to the ATP assessment system, the time for certificates to be processed and sent out along with digital badges has improved significantly.

Assessments

The test tracking spreadsheet circulated with this report shows the total number of assessments over the year along with the breakdown by category. As previously mentioned, training and assessments has seen an improvement this year. The overall pass rate for assessments that have taken place was 93%.

The biggest change this year has been the move of Pesticide assessments to the ATP system. The centre is now responsible for processing the results as per the Chainsaw modules.

Finance

This year the accounts show a loss of £1,745. The main reason for the loss being office equipment that was purchased and an increase in the CDS Training Association Insurance fees for 2021 to £315 from £32 the previous year. This was due to a large training group having left the association. This year the fees have come back down to £38 due to the group gaining a new member. The income from the Investment account was £9 of interest received. The draft accounts were submitted to the committee at the AGM. The draft accounts show a debtors amount of £6,495; this was due to timing of payments; these payments were mainly received in full during August apart from one invoice from Hartpury which was paid on 2nd September due to holidays and one from Wyvern training not paid until 22nd September.

Cash flow has been good with regular communication and good working relationships being maintained with the training provider finance teams.

The committee's accounts continue to be maintained under one roof at the Santander bank. We have moved across to online payments this year with a full audit trail including approval via Adobe Sign. This is working well and well received by the assessors. The Treasurer Account provides a current account and the 30-notice account (now called a Treasurer Account). The Chairman, Secretary and Mr. A. East are joint signatories.

City and Guilds Audit

An external audit by City and Guilds didn't fully take place due to illness of the auditor. There was some communication and information supplied, however, a full report was not generated. Points that were highlighted as actions during a telephone conversation were: -

- IV's are to be carried out still. Assessors have been asked to complete these whenever possible.
- The centre is to provide written feedback to assessors on their paperwork following sampling.

A date for the next audit is to be confirmed.

Reserves Policy

The Committee now has £26,269 in reserve which is slightly above the target of £25,000. This provides cover for bad debt (around £15,000 is owed by Debtors at any one time). It had previously been agreed by the trustees that following a risk assessment, Trustee Liability insurance was not required, however, it was decided to keep some money in reserve should professional advice be required.

Assessors

All Assessors continue to work well with the CPTC, responding flexibly to the demands made. Paperwork continues to be completed well and returned in time.

Development

City and Guilds continues to expand their range of qualifications open to candidates as highlighted on their website.

Thanks

I would like to thank all those on the committee for their continued help and support.

Nikki Darlington – October 2022

Accounts

GLOUCESTERSHIRE COUNTY PROFICIENCY TESTS COMMITTEE

For Agriculture, Horticulture and Related Industries
Reg. Charity No. 271607

Secretary: Nikki Darlington

Tel / Fax: 01453 454213

Mob: 07766331955

Southcott

Box

STROUD

GL6 9HR

Secretary's Report for Year Ending 31st July 2021

Overview

Assessments have gradually started to pick up again following the Covid-19 lockdown. The total number of assessments for August 2020 to July 2021 was 521, a considerable increase from 304 in 2019 to 2020, however still down on 675 from 2018 to 2019. Pesticide assessments were 80% of assessments taken with chainsaw assessments dropping to 15%. We have seen an increase to 5% in 'Other' Assessments (Vehicles). Total income for the year has risen to £56,741 from £41,411 in 2020.

The time for Certificates being produced and sent out by City & Guilds has been significantly impacted this year. The main reason being resource and a slow return to the office for the C & G Team.

Assessments

The test tracking spreadsheet circulated with this report shows the total number of assessments over the year along with the breakdown by category. As previously mentioned, training and assessments has seen an improvement this year. The overall pass rate for assessments that have taken place was 95%.

Finance

This year the accounts show a profit of £4. The income from the Investment account was £3 of interest received. The draft accounts were submitted to the committee at the AGM. The draft accounts show a debtors amount of £6,761; this was due to timing of payments; these payments were received in full during August.

Cash flow has been good with regular communication and good working relationships being maintained with the training provider finance teams.

The committee's accounts continue to be maintained under one roof at the Santander bank. The Community Account provides a current account and the 30-notice account (now called a Treasurer Account). The Chairman, Secretary and Mr. A. East are joint signatories.

City and Guilds Audit

An external audit by City and Guilds took place on 4th December 2020 where the centre remained at LOW risk. There were four actions put in place which have all been completed or are ongoing: -

- Externally audited assessments - QA to continue to support, standardise and provide feedback comments on sampling. Ensure QA is included on SSRA and remove candidate phone numbers in line with GDPR.
- Ensure Training Providers are reminded of facility and administration arrangements for online assessments i.e., Hartpury & RAU PA1 evolve assessments by circulating the most up to date JCQ ICE 2020-2021 requirements.
- Send QA Sampling plan for outstanding assessor observations.
- Send written feedback to assessors on their paperwork following sampling.

A date for the next audit is to be confirmed.

Reserves Policy

The Committee now has £26,269 in reserve which is slightly above the target of £25,000. This provides cover for bad debt (around £15,000 is owed by Debtors at any one time). It had previously been agreed by the trustees that following a risk assessment, Trustee Liability insurance was not required, however, it was decided to keep some money in reserve should professional advice be required.

Assessors

All Assessors continue to work well with the CPTC, responding flexibly to the demands made. Paperwork continues to be completed well and returned in time.

We have worked with some new assessors linked with CITG and West Berks & Oxon training providers. This has worked well.

Development

City and Guilds continues to expand their range of qualifications open to candidates as highlighted on their website with the biggest change this year has being the Chainsaw modules.

Thanks

I would like to thank all those on the committee for their continued help and support.

Nikki Darlington – October 2021

Gloucestershire County Proficiency Tests Committee

Charity No. 271607

Trustees' Report and Unaudited Accounts

31 July 2021

Gloucestershire County Proficiency Tests Committee
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The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 July 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 271607

Principal Office

Southcott

Box

Stroud

Glos

GL6 9HR

Trustees

The following Trustees served during the year:

T. Bendle

B. Chivers (died 3rd April 2021)

A. Cozens

A. East

J. Foster

J. Hasler

T. Hicks

M. Savagar

I. Whittles

D. Williams

Accountants

Robert Powell Chartered Accountant

C2 Spinnaker House

Hempsted Lane

Gloucester

GL2 5FD

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document adopted on 11 October 1971 and amended on 26 September 1994 and 8 January 2002.

The main activities undertaken in relation to those purposes are the provision of test facilities and certificates.

The charity's charitable objects are the advancement of education by means of collaboration with the National Proficiency Tests Council in the administration of proficiency tests in practical agriculture and horticulture within Gloucestershire.

Statement of trustees' responsibilities in relation to the financial statements

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

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

Signed on behalf of the charity's trustees

J. Foster
Trustee
22 April 2022

Independent Examiner's Report to the trustees of Gloucestershire County Proficiency Tests Committee

I report to the trustees on my examination of the accounts of Gloucestershire County Proficiency Tests Committee for the year ended 31 July 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Robert Powell
ICAEW
Robert Powell Chartered Accountant
C2 Spinnaker House
Hempsted Lane
Gloucester

GL2 5FD
22 April 2022

Gloucestershire County Proficiency Tests Committee
Statement of Financial Activities
for the year ended 31 July 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Other trading activities	3	56,741	56,741	41,411
Investments	4	3	3	151
Total		56,744	56,744	41,562
Expenditure on:				
Raising funds	5	46,810	46,810	35,170
Other	6	9,930	9,930	5,144
Total		56,740	56,740	40,314
Net gains on investments		-	-	-
Net income		4	4	1,248
Transfers between funds		-	-	-
Net income before other gains/(losses)		4	4	1,248
Other gains and losses				
Net movement in funds		4	4	1,248
Reconciliation of funds:				
Total funds brought forward		47,046	47,046	45,798
Total funds carried forward		47,050	47,050	47,046

Gloucestershire County Proficiency Tests Committee

Balance Sheet

at 31 July 2021

Charity No. 271607		2021	2020
		£	£
Fixed assets			
Tangible assets	8	20	20
		<u>20</u>	<u>20</u>
Current assets			
Debtors	9	6,761	1,910
Cash at bank and in hand		45,166	46,428
		<u>51,927</u>	<u>48,338</u>
Creditors: Amount falling due within one year	10	(4,897)	(1,312)
Net current assets		<u>47,030</u>	<u>47,026</u>
Total assets less current liabilities		<u>47,050</u>	<u>47,046</u>
Net assets excluding pension asset or liability		<u>47,050</u>	<u>47,046</u>
Total net assets		<u><u>47,050</u></u>	<u><u>47,046</u></u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		47,050	47,046
		<u>47,050</u>	<u>47,046</u>
Reserves	11		
Total funds		<u><u>47,050</u></u>	<u><u>47,046</u></u>

Approved by the trustees on 22 April 2022

And signed on their behalf by:

J. Foster

Trustee

22 April 2022

for the year ended 31 July 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable

All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure

These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Other trading activities	41,411	41,411
Investments	151	151
Total	<u>41,562</u>	<u>41,562</u>
Expenditure on:		
Raising funds	35,170	35,170
Other	5,144	5,144
Total	<u>40,314</u>	<u>40,314</u>
Net income	<u>1,248</u>	<u>1,248</u>
Net income before other gains/(losses)	1,248	1,248
Other gains and losses:		
Net movement in funds	<u>1,248</u>	<u>1,248</u>
Reconciliation of funds:		
Total funds brought forward	45,798	45,798
Total funds carried forward	<u><u>47,046</u></u>	<u><u>47,046</u></u>

3 Income from other trading activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Test fees and schedules	56,741	56,741	41,411
	<u>56,741</u>	<u>56,741</u>	<u>41,411</u>

4 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Bank deposit interest	3	3	151
	<u>3</u>	<u>3</u>	<u>151</u>

5 Expenditure on raising funds

	Unrestricted	Total	Total
		2021	2020
	£	£	£
<i>Fundraising trading costs</i>			
Test fees and schedules	27,190	27,190	17,005
NPTC registration fees	19,620	19,620	18,165
	<u>46,810</u>	<u>46,810</u>	<u>35,170</u>

6 Other expenditure

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Employee costs	7,824	7,824	3,114
Motor and travel costs	-	-	187
Premises costs	661	661	459
General administrative costs	905	905	904
Legal and professional costs	540	540	480
	<u>9,930</u>	<u>9,930</u>	<u>5,144</u>

7 Staff costs

Salaries and wages	<u>7,824</u>	<u>3,114</u>
	<u>7,824</u>	<u>3,114</u>

No employee received emoluments in excess of £60,000.

8 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 August 2020	1,037	1,037
At 31 July 2021	<u>1,037</u>	<u>1,037</u>
Depreciation and impairment		
At 1 August 2020	1,017	1,017
At 31 July 2021	<u>1,017</u>	<u>1,017</u>
Net book values		
At 31 July 2021	<u>20</u>	<u>20</u>
At 31 July 2020	<u>20</u>	<u>20</u>

9 Debtors

	2021	2020
	£	£
Trade debtors	<u>6,761</u>	<u>1,910</u>
	<u>6,761</u>	<u>1,910</u>

10 Creditors:
amounts falling due within one year

	2021	2020
	£	£
Trade creditors	4,357	832
Accruals and deferred income	540	480
	<u>4,897</u>	<u>1,312</u>

11 Movement in funds

	At 1 August 2020	Incoming resources (including other gains/losses)	Resources expended	At 31 July 2021
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	47,046	56,744	(56,740)	47,050
Revaluation Reserves:				
Total funds	<u>47,046</u>	<u>56,744</u>	<u>(56,740)</u>	<u>47,050</u>

12 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	20	20
Net current assets	47,030	47,030
	<u>47,050</u>	<u>47,050</u>

13 Reconciliation of net debt

	At 1 August 2020	Cash flows	At 31 July 2021
	£	£	£
Cash and cash equivalents	46,428	(1,262)	45,166
	<u>46,428</u>	<u>(1,262)</u>	<u>45,166</u>
Net debt	<u>46,428</u>	<u>(1,262)</u>	<u>45,166</u>

Gloucestershire County Proficiency Tests Committee
Detailed Statement of Financial Activities
for the year ended 31 July 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Other trading activities			
Test fees and schedules	56,741	56,741	41,411
	<u>56,741</u>	<u>56,741</u>	<u>41,411</u>
Investments			
Bank deposit interest	3	3	151
	<u>3</u>	<u>3</u>	<u>151</u>
Total income and endowments	56,744	56,744	41,562
Expenditure on:			
Costs of other trading activities			
Test fees and schedules	27,190	27,190	17,005
NPTC registration fees	19,620	19,620	18,165
	<u>46,810</u>	<u>46,810</u>	<u>35,170</u>
Total of expenditure on raising funds	46,810	46,810	35,170
Employee costs			
Secretary's fees	7,824	7,824	3,114
	<u>7,824</u>	<u>7,824</u>	<u>3,114</u>
Business mileage costs reimbursed	-	-	187
	<u>-</u>	<u>-</u>	<u>187</u>
Premises costs			
Rent	121	121	-
Other premises costs	540	540	459
	<u>661</u>	<u>661</u>	<u>459</u>
General administrative costs, including depreciation and amortisation			
Website costs	385	385	385
General insurances	32	32	62
Software and IT support	-	-	135
Stationery and printing	488	488	183
Sundry expenses	-	-	139
	<u>905</u>	<u>905</u>	<u>904</u>
Legal and professional costs			
Accountancy	540	540	480
	<u>540</u>	<u>540</u>	<u>480</u>
Total of expenditure of other costs	<u>9,930</u>	<u>9,930</u>	<u>5,144</u>
Total expenditure	56,740	56,740	40,314

Gloucestershire County Proficiency Tests Committee
Detailed Statement of Financial Activities

Net gains on investments	-	-	-
	<hr/>	<hr/>	<hr/>
Net income	4	4	1,248
	<hr/>	<hr/>	<hr/>
Net income before other gains/(losses)	4	4	1,248
Other Gains	-	-	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	4	4	1,248
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Reconciliation of funds:			
Total funds brought forward	47,046	47,046	45,798
	<hr/>	<hr/>	<hr/>
Total funds carried forward	47,050	47,050	47,046
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

GLOUCESTERSHIRE COUNTY PROFICIENCY TESTS COMMITTEE

For Agriculture, Horticulture and Related Industries

Reg. Charity No. 271607

Risk Assessment: 12th October 2021 at committee

Hazard	Risk	Risk Category	Controls in Place	Additional Action Required
Security – Candidates Records	Theft	C2	Candidate records on paper and on Computer files. Candidate registrations also on NPTC database. Individual assessors have proof of candidates results.	Weekly computer back-ups. Disk stored separately. No current need for fire safe.
	Fire	D4	Fire extinguisher	
	Electronic virus	C2	Computer has Bitdefender Anti-virus and Internet Security software.	
	Data Protection Act 1998 GDPR – May 2018	D1	Candidate Data must be kept secure – Glos CPTC is registered with Information Commissioner. Reg No. PZ7617045	
Risk to Trustees and Committee members	Charity Trustees- Financial Liability, wrongful acts	C3?	See note 1	Insurance cover. Not Taken
	Committee Protocol	B3	Quorum of 4 members. All members must be Charity Trustees if voting rights required	
Risk to Trustees and Committee members- cont	Claims arising from NPTC assessments Integrated Training & Assessments	C2	C&G insurance covers ‘liability for accidental injury to or death of third-party persons and accidental loss of or damage to third party property arising out of the conduct of assessments, technical evaluations, verifications, self assessment audits and the attendance at or conduct of standard setting sessions’. CDS insurance for new IA qualifications	

Candidate Assessment: Assessors	Are Assessors Qualified	B1	NPTC website lists qualified and verified assessors only. See insurance Cover in Box above.	QA process and Audit
	Accidents	C3	See insurance Cover in Box above.	Risk assessments are to be recorded.
	Sites for assessment	C3	Assessor are responsible to checking sites are safe. No payment to assessors without risk assessment.	
Assessment Centre	Financial	C4	All cheques must have 2 signatories. Quarterly Committee oversight. Annual Audit by Accountant. Financial reserves in saving account.	Copy of invoices to be included with cheques and remittance note
	Financial impact resulting from inability to operate and not reaching C & G minimum registrations.	B3 – C2	None at present	Contact C & G to confirm penalties would not be enacted due to this reason
	Procedural malpractice	C2	Policy and procedures stated. External audit by NPTC/City& Guilds (annual) and QCF (at any time)	Holiday Cover
	Complaints	C2	Documented Formal Complaints procedure. This has been audited by NPTC.	
	Continuity	C3	Written procedures for processes for committee and secretary. Committee oversight. Training provided by NPTC.	
	Charity Commission	D2	Annual returns to ensure Commission has all relevant information	

Note 1: Responsibilities of Charity Trustees Sept 1999 'If trustees act prudently, lawfully and in accordance with their governing document then any liabilities they incur as trustees can be met out of the charity's resources. But if they act otherwise, they may be in breach of trust and personally liable to meet any call on the charity's property arising from their actions, or to make good any loss to the charity. Since trustees are acting jointly in administering a charity, they will also be responsible jointly to meet any liability incurred by them or on their behalf.

Note 2: For the agreement to be terminated then Glos CPTC would have to be (9.11): in material and/or persistent breach of any of the terms of the Agreement and shall have failed to remedy (if capable of remedy) within 30 days following notification of such breach. (9.12) become insolvent or go into liquidation.

Note 3: (5.1) NPTC reserves the right to appoint further assessment centres appropriate to NPTC’s business requirements and to fulfil its obligations imposed by the Regulatory Bodies to make Qualifications accessibleNPTC shall always act reasonably in balancing its said business requirements with the perceived interests and concerns of the existing Assessment Centres.

The impact and probability of key risks facing Gloucestershire CPTC and proposed level of acceptable risk.

1. The chart below provides the means through which the consequences and probability of the main risks facing GCPTC may be evaluated. The numbers in the chart refer to the risks and are explored in greater detail in the accompanying analysis.
2. The shaded areas represent risks that would be acceptable under the proposed level of Acceptable Risk. Non-shaded areas represent risks Gloucestershire CPTC needs to address.

		CELL	1	2	3	4
P R O B A B I L I T Y	Highly Likely	A				
	Likely	B				
	Less Likely	C				
	Highly Unlikely	D				
			Limited	Marginal	Critical	Catastrophic
			IMPACT			