

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

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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.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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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.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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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 2021	Total 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 2021	Total 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	7,824	3,114
	<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	20	20
At 31 July 2020	<u>20</u>	<u>20</u>

9 Debtors

	2021 £	2020 £
Trade debtors	6,761	1,910
	<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	-	-	-
Net income	4	4	1,248
Net income before other gains/(losses)	4	4	1,248
Other Gains	-	-	-
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

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.	Weekly computer back-ups. Disk stored separately. No current need for fire safe.
	Fire	D4	Individual assessors have proof of candidates results. 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 statemented. 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			