

Gloucestershire County Proficiency Tests Committee

Charity No. 271607

Trustees' Report and Unaudited Accounts

31 July 2022

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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

		Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes			
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	<u>20</u>	<u>20</u>
		20	20
Current assets			
Debtors	9	6,495	6,761
Cash at bank and in hand		<u>41,464</u>	<u>45,166</u>
		47,959	51,927
Creditors: Amount falling due within one year	10	<u>(2,674)</u>	<u>(4,897)</u>
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		<u>45,305</u>	<u>47,050</u>
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		<u>45,305</u>	<u>47,050</u>
		45,305	47,050
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

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 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>47,050</u>	<u>47,050</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>

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