

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

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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', with a stylized flourish extending to the right.

J. Foster
Trustee
04 October 2023

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

		Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes			
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

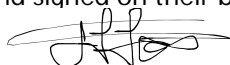
at 31 July 2023

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		<u>40,989</u>	<u>45,285</u>
Total assets less current liabilities		<u>41,009</u>	<u>45,305</u>
Net assets excluding pension asset or liability		<u>41,009</u>	<u>45,305</u>
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

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 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>45,305</u>	<u>45,305</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>

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
	<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	11,367	11,367	12,817
Total expenditure	61,781	61,781	64,512
Net gains on investments	-	-	-
Net expenditure	(4,296)	(4,296)	(1,745)
Net expenditure before other gains/(losses)	(4,296)	(4,296)	(1,745)
Other Gains	-	-	-
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

Charity No. 271607

Trustees' Report and Unaudited Accounts

31 July 2023

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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

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Trustees

The following trustees served during the year:

T. Bendle

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J. Foster

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T. Hicks

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Trustees Annual Report

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Signed on behalf of the charity's trustees

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J. Foster
Trustee
04 October 2023

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').

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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:

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Robert Powell

Robert Powell ICAEW
Robert Powell Chartered Accountant
Suite 12, Westgate House
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04 October 2023

Gloucestershire County Proficiency Tests Committee
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for the year ended 31 July 2023

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Gloucestershire County Proficiency Tests Committee
Balance Sheet

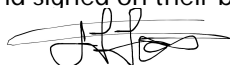
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Charity No. 271607

		2023 £	2022 £
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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

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 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>45,305</u>	<u>45,305</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>

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
	<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	11,367	11,367	12,817
Total expenditure	61,781	61,781	64,512
Net gains on investments	-	-	-
Net expenditure	(4,296)	(4,296)	(1,745)
Net expenditure before other gains/(losses)	(4,296)	(4,296)	(1,745)
Other Gains	-	-	-
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