

**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

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 the Charities Act 2006 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonableness the financial position of the charity and to enable them to ensure that the financial statements (including applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed) are prepared 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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comply with the Charities Act 2011, the
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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 the financial statements under the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements be prepared in accordance with the accounting standards applicable to the charity for the purposes of the 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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of the 2011 Act and in carrying out my

connection with the examination giving me cause

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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 funds
		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		33,226
		<hr/> 35,961

Creditors: Amount falling due within one year 10 (598)

Net current assets

35,363

Total assets less current liabilities

35,378

Net assets excluding pension asset or liability

35,378

Total net assets

35,378

The funds of the charity

Restricted funds 11

Unrestricted funds 11

General funds

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.

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, and 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 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 expenditure which it relates to.

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 changes in value 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 it is probable will 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 prevailing 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 finance expense 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 in the Statement of Financial Activities over the term of the lease.

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, these 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 contributions 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 date 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
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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
T. Hicks
K. Jarvis
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D. Williams

Accountants

PBT Accountancy Limited 282 Hatherley Road Cheltenham GL51 6HR

OBJECTIVES AND ACTIVITIES

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Signed on behalf of the charity's trustees

J. Foster Trustee

30 October 2024

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- 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 in a manner considered as part of an independent examination.

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Vicki Summersby
Vicki Summersby FMAAT
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282 Hatherley Road
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GL51 6HR

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Gloucestershire County Proficiency Tests Committee

Statement of Financial Activities For the year ended 31 July 2024

		Unrestricted	
		funds	Total funds
		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

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(4,296)

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45,305

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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
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		15

Current assets

Debtors	9	2,735
Cash at bank and in hand		33,226
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		35,961

Creditors: Amount falling due within one year 10 (598)

Net current assets 35,363

Total assets less current liabilities 35,378

Net assets excluding pension asset or liability 35,378

Total net assets 35,378

The funds of the charity

Restricted funds 11

Unrestricted funds 11

General funds 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

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

1 Accounting policies

Basis of preparation

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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 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 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 changes in value 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 it is probable will 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 prevailing 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 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 finance expense 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 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 received, these incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis over the lease term.

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 contributions 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 of the goods, facilities and services received.

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