

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

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

Trustees

The following trustees served during the year:

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

Accountants

PBT Accountancy Limited Suite 1 The Business Centre, Innsworth technology Park, Glos, GL1 2JF

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 the Gloucestershire County Proficiency Tests Committee and Gloucestershire County Council in the administration of proficiency tests in practical agriculture and horticulture with a view to the improvement of standards of education.

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 the financial position of the charity and to enable them to ensure that the financial statements are prepared in accordance with applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They 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

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he year ended

GL3 1DL

71 and amended on 26 September

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on with the National Proficiency Tests
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atements in accordance with

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

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

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

Responsibilities and basis of report

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

Independent examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which I have been asked to draw attention to enable a proper understanding of the financial statements to be reached.

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

GL3 1DL

Committee

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of the 2011 Act and in carrying out my

connection with the examination giving me cause

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

I attention should be drawn in this report in order

Gloucestershire County Proficiency Tests Committee

Statement of Financial Activities For the year ended 31 July 2025

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

**Total
funds
2024
£**

50,776

277

51,053

44,901

11,782

56,683

-

(5,630)

-

(5,630)

-

(5,630)

41,009

35,379

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

2025
£

Fixed assets

Tangible assets	8	11
		<hr/> 11

Current assets

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

Creditors: Amount falling due within one year

10 0

Net current assets

37,429

Total assets less current liabilities

37,440

Net assets excluding pension asset or liability

37,440

Total net assets

37,440

The funds of the charity

Restricted funds

11

Unrestricted funds

11

General funds		37,981
		<hr/> 37,981

Reserves

11

Total funds

37,981

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

2024
£

15

15

2,735
33,226

35,961

(598)

35,363

35,378

35,378

35,378

35,379

35,379

35,379

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

1 Accounting policies

Basis of preparation

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

Change in basis of accounting or to previous accounts

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

Fund accounting

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

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

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

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

Income

Recognition of income

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

Income with related expenditure

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

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the 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 charity's income and expenditure statement. Expenditure relates to the following:

Expenditure on raising funds

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

Expenditure on charitable activities

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

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

Governance costs

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

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

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

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

Stocks

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

Trade and other debtors

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

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

Cash and cash equivalents

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

Trade and other creditors

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

Research and development

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

Foreign currencies

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

Leased assets

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

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

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

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

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

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity contributes into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as 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'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 2025

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

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

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

GLOUCESTERSHIRE COUNTY PROFICIENCY TESTS COMMITTEE

For Agriculture, Horticulture and Related Industries

Reg. Charity No. 271607

Secretary: Keeley Newman-Goodall

Secretary's Report for Year Ending 31st July 2025

Overview

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

Assessments

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

Finance

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

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

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

City and Guilds Audit

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

Reserves Policy

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

Assessors

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

Development

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

Thanks

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

Keeley Newman-Goodall

GCPTC Secretary

reduced number of Chainsaw assessments being taken place. Pesticide assessments were 56% of assessments taken with

the breakdown by category. The overall pass rate for assessments that have taken place was 93%.

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

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

the committee.

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

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

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

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

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

insurance cover which has increased to around £1,004

s have had to change the way the complete paperwork.

s being uploaded are still being ironed out.

come for the year was £45,195.60

,021.71.