CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

England & Wales · Charity number 285896

Details

Other names	CAMBRIDGESHIRE COUNTY PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE, C P T C, C.P.T.C
Status	Registered
Legal form	Other
Registered	1983-01-04
Register	View on the Charity Commission register

Contact

Address	Keepers Mead Low Street Bardwell Bury St. Edmunds IP31 1AR
Phone	01359250372
Email	jo.perkins.cptc@gmail.com
Website	www.cambsptc.co.uk

Activities

Objects: ADVANCEMENT OF EDUCATION BY MEANS OF COLLABORATION WITH THE NATIONAL PROFICIENCY TESTS COUNCIL IN THE ADMINISTRATION AND PROVISION OF PROFICIENCY TESTS IN PRACTICAL AGRICULTURE AND HORTICULTURE WITHIN THE COUNTY.

Activities: Advancement of education by means of collaboration with the National Proficiency Tests Council in the administration and provision of Proficiency Tests in practical land based activities.

Classification

- **How:** Provides Services
- **What:** Education/training, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£68,685	£77,345	-	-
2024-03-31	£56,344	£52,415	-	-
2023-03-31	£73,225	£73,343	-	-
2022-03-31	£66,094	£71,785	-	-
2021-03-31	£45,252	£47,870	-	-

Trustees

Name	Role	Appointed
Adrian Boor		2018-07-16
JOANNA PERKINS		
Matthew Murfitt		2024-07-15
Peter David Pask		2024-07-15
Susan Martin		2018-07-16

Accounts

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE
FOR AGRICULTURE AND HORTICULTURE

Charity Number: 285896

FINANCIAL STATEMENTS

For the year ended 31 March 2025

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

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For the year ended 31 March 2025

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CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

CHARITY INFORMATION

For the year ended 31 March 2025

Charity Registration No:	285896
Trustee Body:	Mrs Joanna Perkins Mrs Susan Martin Mr Adrian Boor Mr Peter David Pask Mr Matthew Murfitt
Secretary:	Mrs Joanna Perkins
Principal Office:	Keepers Meed Low Street Bardwell Bury St Edmunds Suffolk IP31 1AR
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner:	Ensors Accountants LLP Saxon House Moseley’s Farm Business Centre Fornham All Saints Bury St Edmunds IP28 6JY

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

REPORT OF THE TRUSTEES

For the year ended 31 March 2025

The Trustees submit their Report on the affairs of the Charity, together with the Financial Statements and Independent Examiner's Report for the year ended 31 March 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Cambridgeshire Proficiency Test Committee is governed by its constitution dated 12 May 1982 and amended on 25 June 1996.

Trustees

The Trustees who served during the year were:

Mrs Joanna Perkins
Mrs Susan Martin
Mr Adrian Boor
Mr Peter David Pask
Mr Matthew Murfitt

Administration of the Charity

The day-to-day administration of the Charity is carried out by the Secretary. The board of members meet regularly to review the performance and administration of the Charity.

Recruitment, appointment, and training of Trustees

New Trustees are recruited following a resolution by the board.

Potential candidates are identified through word of mouth and knowledge of the Charity and are considered based on their knowledge and in ensuring that they complement the Charity and current Board structure.

Newly nominated Trustees receive an induction when joining the Board. The Chairman will brief the member on their requirements, providing background information and relevant information to gain an understanding of the Charity.

Risk Assessment

The board reviews the major risks to which the Charity is exposed and ensures that system are in place to mitigate any risks identified.

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

Objectives

The Charity's objective is for the advancement of education by means of collaboration with the national proficiency tests council in the administration and provision of proficiency tests in practical agriculture and horticulture within the county.

Public Benefit

The board of Trustees have given careful consideration to the Charity Commission's guidance on public benefit when undertaking its activities. The Trustees are aware of their duties in this respect.

Achievements and performance

The Charity incoming resources have increased by 22% when compared to the 2024 year end, with expenditure increasing by 48%. This has led to a net deficit of receipts for the year amounting to £8,660 (2024: £3,929 net surplus of receipts).

Cash funds remain strong at £37,981 (2024: £46,641).

FINANCIAL REVIEW

Reserves Policy
The Trustee Board has examined the requirements of The Cambridgeshire Proficiency Test Committee and in the light of the main risks and has agreed that the Charity will maintain sufficient reserves to enable it to continue its objectives for the foreseeable future.

Future Developments
The Trustees will ensure that the Charity will continue to meet its charitable objectives for the foreseeable future, ensuring that a wide range of beneficiaries will continue to benefit from its activities.

Trustees' Responsibilities
Law applicable to Charities in England and Wales requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the Charity's financial activities during the year, and of its financial position at the end of the year. In preparing Financial Statements giving a true and fair view, the Trustees should follow best practice and:-

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the Financial Statements; and
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity, and which enable them to ascertain the financial position of the Charity, and which enable them to ensure that the Financial Statements comply with applicable law. They are also responsible for safeguarding the assets of the Charity, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This Report was approved by the Trustees on ………………………2025.

…………………………………………………
Mr M Murfitt
Trustee

…………………………………………………
Mrs J Perkins
Trustee

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

Independent examiner's report to the trustees of Cambridgeshire Proficiency Test Committee for Agriculture and Horticulture for the year ended 31 March 2025

I report to the Trustees on my examination of the accounts of Cambridgeshire Proficiency Test Committee for Agriculture and Horticulture for the year ended 31 March 2025.

Responsibilities and basis of report

As the Charity Trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I 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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

…………………………..………….

Graham Page
Ensors Accountants LLP
Saxon House
Moseley's Farm Business Centre
Fornham All Saints
BURY ST EDMUNDS
IP28 6JY

Date:

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 31 March 2025

	Note	Unrestricted Fund 2025	Unrestricted Fund 2024
RECEIPTS -			
Candidates fees	**2**	41,456	36,095
Interest receivable		1,166	780
Test Fees	**3**	3,679	1,019
Registration fees		22,384	18,450
		£68,685	£56,344
PAYMENTS -			
Assessors costs	**4**	29,469	22,809
Management and administration	**5**	47,876	29,606
		£77,345	£52,415
Surplus / (Deficit) of receipts of payments		(£8,660)	£3,929
Cash at Bank - balances brought forward		£46,641	£42,712
Cash at Bank - balances carried forward		£37,981	£46,641

The notes on pages 7 to 9 form part of these Financial Statements.

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

STATEMENT OF ASSETS AND LIABILITIES

For the year ended 31 March 2025

	Note	Total 2025	Total 2024
Cash Funds			
High Interest Account		2,731	12,545
Gold Account		12,434	12,144
Savings Account		22,816	21,952
		£37,981	£46,641
Other Monetary Assets - Test fees due		£6,233	£7,651
Assets retained for the Charity's own use			
Computer equipment	**8**	£0	£0
Liabilities			
Creditors: Amounts falling due within one year	**9**	£5,221	£11,758

Approved by the Trustees on ………………...………2025 and sign on their behalf -

…………………………………………………………………
Mr M Murfitt (Trustee)

…………………………………………………………………
Mrs J Perkins (Trustee)

The notes on pages 7 to 9 form part of these Financial Statements.

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

NOTES TO THE ACCOUNTS

For the year ended 31 March 2025

1 ACCOUNTING POLICIES

Accounting Convention

These financial statements have been prepared under the historical cost convention in accordance with the Charities Act 2011.

The financial statements have been prepared on a receipts and payments basis.

Management and administration comprises of the costs for the running of the charity itself as an organisation.

Depreciation

Computer equipment has been recorded at historical cost within the accounts with a provision for depreciation over a 3 year life.

Fund Accounting

Unrestricted funds comprise of those funds of which the trustees are free to use in accordance with the charitable objects.

2 Candidate Fees

	2025	2024
P.A. Tests	41,150	36,095
A.P. Tests	306	-
	41,456	36,095

3 Test Fees

	2025	2024
Other Income	113	240
Chainsaw tests	3,566	779
	3,679	1,019

4 Direct Charitable Expenditure

	2025	2024
Assessors Costs		
Fees P. A. Tests	22,029	16,664
Travelling: P. A. Tests	5,253	5,375
Fees A. P. Tests	228	-
Travelling: A. P. Tests	84	-
Fees chainsaw tests	1,755	680
Travelling: Chainsaw tests	120	90
	29,469	22,809

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

NOTES TO THE ACCOUNTS

For the year ended 31 March 2025

5 Management and Administration

	2025	2024
Postage & stationery	653	322
Accountancy fees	1,344	1,290
Secretary's fees	16,614	12,580
Secretary's travelling	397	309
Office allowance	545	378
NPTC registration	25,662	13,496
Telephone and internet	1,015	828
Computer expenses	284	305
Bank charges	60	60
Insurance	1,276	-
Sundry Expenses	26	38
	47,876	29,606

6 (Deficit)/Surplus for the year

The (deficit)/surplus for the year is stated after charging:	2025	2024
Accountancy fee	£1,344	£1,290

7 Related party transactions

During the year expenses and fees of £31,758 (2024: £17,712) were paid to 3 (2024: 1) trustees in carrying out day to day activities in furtherance of the Charity's aims.

8 Assets retained for the Charity's own use

	Computer Equipment
Cost brought forward as at 1 April 2024	1,501
Additions	-
Cost carried forward as at 31 March 2025	1,501
Depreciation brought forward as at 1 April 2024	1,501
Depreciation charge	-
Depreciation carried forward as at 31 March 2025	1,501
Net book value as at 1 April 2024	152
Net book value as at 31 March 2025	-

9 Liabilities: amounts falling due within one year

	2025	2024
Accountancy	1,480	1,420
Test fees	725	2,497
Secretary fees	148	2,046
Registration fees	2,868	5,795
	5,221	11,758

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

NOTES TO THE ACCOUNTS

For the year ended 31 March 2025

10 Receipts and payments account

		Unrestricted Funds 2025	Unrestricted Funds 2024
Receipts			
Candidates Fees:	P.A. Tests	41,150	36,095
	A.P. Tests	306	-
Other income		113	240
Chainsaw Tests		3,566	779
Registration Fees		22,384	18,450
Interest received		1,166	780
		68,685	56,344
Payments			
Fees P.A. Tests		22,029	16,664
Travelling: P.A. Tests		5,253	5,375
Fees A.P. Tests		228	-
Travelling: A.P. Tests		84	-
Fees chainsaw tests		1,755	680
Travelling: Chainsaw Tests		120	90
Postage & stationery		653	322
Accountancy fee		1,344	1,290
Secretary's fees		16,614	12,580
Secretary's travelling		397	309
Office allowance		545	378
NPTC registration		25,662	13,496
Telephone and internet		1,015	828
Computer expenses		284	305
Bank charges		60	60
Insurance		1,276	-
Sundry Expenses		26	38
		77,345	52,415
(Deficit)/Surplus of receipts of payments		(£8,660)	£3,929
Cash at Bank - balances brought forward		£46,641	£42,712
Cash at Bank - balances carried forward		£37,981	£46,641

Accounts

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

Charity Number: 285896

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For the year ended 31 March 2024

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

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CHARITY INFORMATION

For the year ended 31 March 2024

Charity Registration No: 285896

Trustee Body: Mrs Joanna Perkins
Mrs Susan Martin
Mr Adrian Boor

Secretary: Mrs Joanna Perkins

Principal Office: Keepers Meed
Low Street
Bardwell
Bury St Edmunds
Suffolk
IP31 1AR

Bankers: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent Examiner: Ensors Accountants LLP
Saxon House
Moseley's Farm Business Centre
Fornham All Saints
Bury St Edmunds
IP28 6JY

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

REPORT OF THE TRUSTEES

For the year ended 31 March 2024

The Trustees submit their Report on the affairs of the Charity, together with the Financial Statements and Independent Examiner's Report for the year ended 31 March 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Cambridgeshire Proficiency Test Committee is governed by its constitution dated 12 May 1982 and amended on 25 June 1996.

Trustees

The Trustees who served during the year were:

Mrs Joanna Perkins
Mrs Susan Martin
Mr Adrian Boor

Administration of the Charity

The day-to-day administration of the Charity is carried out by the Secretary. The board of members meet regularly to review the performance and administration of the Charity.

Recruitment, appointment, and training of Trustees

New Trustees are recruited following a resolution by the board.

Potential candidates are identified through word of mouth and knowledge of the Charity and are considered based on their knowledge and in ensuring that they complement the Charity and current Board structure.

Newly nominated Trustees receive an induction when joining the Board. The Chairman will brief the member on their requirements, providing background information and relevant information to gain an understanding of the Charity.

Risk Assessment

The board reviews the major risks to which the Charity is exposed and ensures that system are in place to mitigate any risks identified.

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

Objectives

The Charity's objective is for the advancement of education by means of collaboration with the national proficiency tests council in the administration and provision of proficiency tests in practical agriculture and horticulture within the county.

Public Benefit

The board of Trustees have given careful consideration to the Charity Commission's guidance on public benefit when undertaking its activities. The Trustees are aware of their duties in this respect.

Achievements and performance

The Charity incoming resources have decreased by 23% when compared to the 2023 year end, with expenditure decreasing by 27%. This has led to a net surplus of receipts for the year amounting to £3,929 (2023: £118 net deficit of receipts).

Cash funds remain strong at £46,641 (2023: £42,712).

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

REPORT OF THE TRUSTEES (Continued)

For the year ended 31 March 2024

FINANCIAL REVIEW

Reserves Policy
The Trustee Board has examined the requirements of The Cambridgeshire Proficiency Test Committee and in the light of the main risks and has agreed that the Charity will maintain sufficient reserves to enable it to continue its objectives for the foreseeable future.

Future Developments
The Trustees will ensure that the Charity will continue to meet its charitable objectives for the foreseeable future, ensuring that a wide range of beneficiaries will continue to benefit from its activities.

Trustees' Responsibilities
Law applicable to Charities in England and Wales requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the Charity's financial activities during the year, and of its financial position at the end of the year. In preparing Financial Statements giving a true and fair view, the Trustees should follow best practice and:-

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the Financial Statements; and
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity, and which enable them to ascertain the financial position of the Charity, and which enable them to ensure that the Financial Statements comply with applicable law. They are also responsible for safeguarding the assets of the Charity, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This Report was approved by the Trustees on ...15...JULY......2024.

....
Mrs S Martin
Trustee

....
Mrs J Perkins
Trustee

PDF 1CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

Independent examiner's report to the trustees of Cambridgeshire Proficiency Test Committee for Agriculture and Horticulture for the year ended 31 March 2024

I report to the Trustees on my examination of the accounts of Cambridgeshire Proficiency Test Committee for Agriculture and Horticulture for the year ended 31 March 2024.

Responsibilities and basis of report

As the Charity Trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I 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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

....

Graham Page
Ensors Accountants LLP
Saxon House
Moseley's Farm Business Centre
Fornham All Saints
BURY ST EDMUNDS
IP28 6JY

Date:

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 31 March 2024

	Note	Unrestricted Fund 2024	Unrestricted Fund 2023
RECEIPTS -			
Candidates fees	2	36,095	48,690
Interest receivable		780	309
Test Fees	3	1,019	860
Registration fees		18,450	23,366
		£56,344	£73,225
PAYMENTS -			
Assessors costs	4	22,809	30,069
Management and administration	5	29,606	43,274
		£52,415	£73,343
Surplus / (Deficit) of receipts of payments		£3,929	(£118)
Cash at Bank - balances brought forward		£42,712	£42,830
Cash at Bank - balances carried forward		£46,641	£42,712

The notes on pages 7 to 9 form part of these Financial Statements.

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

STATEMENT OF ASSETS AND LIABILITIES

For the year ended 31 March 2024

	Note	Total 2024	Total 2023
Cash Funds			
High Interest Account		12,545	4,385
Gold Account		12,144	16,810
Savings Account		21,952	21,517
		£46,641	£42,712
Other Monetary Assets - Test fees due		£7,651	£3,173
Assets retained for the Charity's own use			
Computer equipment	8	£0	£152
Liabilities			
Creditors: Amounts falling due within one year	9	£11,758	£2,990

Approved by the Trustees on ..15 JULY..........2024 and sign on their behalf -

....

Mrs S Martin (Trustee)

....

Mrs J Perkins (Trustee)

The notes on pages 7 to 9 form part of these Financial Statements.

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

NOTES TO THE ACCOUNTS

For the year ended 31 March 2024

1 ACCOUNTING POLICIES

Accounting Convention

These financial statements have been prepared under the historical cost convention in accordance with the Charities Act 2011.

The financial statements have been prepared on a receipts and payments basis.

Management and administration comprises of the costs for the running of the charity itself as an organisation.

Depreciation

Computer equipment has been recorded at historical cost within the accounts with a provision for depreciation over a 3 year life.

Fund Accounting

Unrestricted funds comprise of those funds of which the trustees are free to use in accordance with the charitable objects.

2 Candidate Fees

	2024	2023
P.A. Tests	36,095	48,101
M. O. Tests	-	192
A.P. Tests	-	397
	£36,095	£48,690

3 Test Fees

	2024	2023
Other Income	240	60
Chainsaw tests	779	800
	1,019	£860

4 Direct Charitable Expenditure

	2024	2023
Assessors Costs		
Fees P. A. Tests	16,664	22,651
Travelling: P. A. Tests	5,375	6,290
Fees A. P. Tests	-	294
Travelling: A. P. Tests	-	68
Fees chainsaw tests	680	686
Travelling: Chainsaw tests	90	80
	22,809	£30,069

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

NOTES TO THE ACCOUNTS

For the year ended 31 March 2024

5 Management and Administration

	2024	2023
Assessors training	-	120
Postage & stationery	322	302
Accountancy fees	1,290	1,176
Secretary's fees	12,580	16,336
Secretary's travelling	309	491
Office allowance	378	365
NPTC registration	13,496	23,652
Telephone and internet	828	623
Computer expenses	305	137
Bank charges	60	72
Sundry Expenses	38	0
	29,606	43,274

6 Surplus for the year

The surplus for the year is stated after charging:	2024	2023
Accountancy fee	£1,290	£1,176

7 Related party transactions

During the year expenses and fees of £13,441 (2023: £17,269) were paid to 1 (2023: 1) trustees in carrying out day to day activities in furtherance of the Charity's aims.

8 Assets retained for the Charity's own use

	Computer Equipment
Cost brought forward as at 1 April 2023	1,501
Additions	-
Cost carried forward as at 31 March 2024	1,501
Depreciation brought forward as at 1 April 2023	1,349
Depreciation charge	152
Depreciation carried forward as at 31 March 2024	1,501
Net book value as at 1 April 2023	152
Net book value as at 31 March 2024	-

9 Liabilities: amounts falling due within one year

	2024	2023
Accountancy	1,420	1,290
Test fees	2,497	1,578
Secretary fees	2,046	122
Registration fees	5,795	-
	11,758	2,990

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

NOTES TO THE ACCOUNTS

For the year ended 31 March 2024

10 Receipts and payments account

		Unrestricted Funds 2024	Unrestricted Funds 2023
Receipts			
Candidates Fees:	P.A. Tests	36,095	48,101
	M.O. Tests	-	192
	A.P. Tests	-	397
Other income		240	60
Chainsaw Tests		779	800
Registration Fees		18,450	23,366
Interest received		780	309
		56,344	73,225
Payments			
Fees P.A. Tests		16,664	22,651
Travelling: P.A. Tests		5,375	6,290
Fees A.P. Tests		-	294
Travelling: A.P. Tests		-	68
Fees chainsaw tests		680	686
Travelling: Chainsaw Tests		90	80
Assessors Training		-	120
Postage & stationery		322	302
Accountancy fee		1,290	1,176
Secretary's fees		12,580	16,336
Secretary's travelling		309	491
Office allowance		378	365
NPTC registration		13,496	23,652
Telephone and internet		828	623
Computer expenses		305	137
Bank charges		60	72
Sundry Expenses		38	-
		52,415	73,343
(Deficit)/Surplus of receipts of payments		£3,929	(£118)
Cash at Bank - balances brought forward		£42,712	£42,830
Cash at Bank - balances carried forward		£46,641	£42,712

Accounts

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE
FOR AGRICULTURE AND HORTICULTURE

Charity Number: 285896

FINANCIAL STATEMENTS

For the year ended 31 March 2023

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

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CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

CHARITY INFORMATION

For the year ended 31 March 2023

Charity Registration No: 285896

Trustee Body: Mrs Joanna Perkins
Mrs Susan Martin
Mr Adrian Boor

Secretary: Mrs Joanna Perkins

Principal Office: Keepers Meed
Low Street
Bardwell
Bury St Edmunds
Suffolk
IP31 1AR

Bankers: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent Examiner: Ensors Accountants LLP
Saxon House
Moseley’s Farm Business Centre
Fornham All Saints
Bury St Edmunds
IP28 6JY

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

REPORT OF THE TRUSTEES

For the year ended 31 March 2023

The Trustees submit their Report on the affairs of the Charity, together with the Financial Statements and Independent Examiner's Report for the year ended 31 March 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Cambridgeshire Proficiency Test Committee is governed by its constitution dated 12 May 1982 and amended on 25 June 1996.

Trustees

The Trustees who served during the year were:

Mrs Joanna Perkins
Mrs Susan Martin
Mr Adrian Boor

Administration of the Charity

The day-to-day administration of the Charity is carried out by the Secretary. The board of members meet regularly to review the performance and administration of the Charity.

Recruitment, appointment and training of Trustees

New Trustees are recruited following a resolution by the board.

Potential candidates are identified through word of mouth and knowledge of the Charity, and are considered based on their knowledge and in ensuring that they complement the Charity and current Board structure.

Newly nominated Trustees receive an induction when joining the Board. The Chairman will brief the member on their requirements, providing background information and relevant information to gain an understanding of the Charity.

Risk Assessment

The board reviews the major risks to which the Charity is exposed and ensures that system are in place to mitigate any risks identified.

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

Objectives

The Charity's objective is for the advancement of education by means of collaboration with the national proficiency tests council in the administration and provision of proficiency tests in practical agriculture and horticulture within the county.

Public Benefit

The board of Trustees have given careful consideration to the Charity Commission's guidance on public benefit when undertaking its activities. The Trustees are aware of their duties in this respect.

Achievements and performance

The Charity incoming resources have increased by 11% when compared to the 2022 year end, with expenditure increasing by 2%. This has led to a net deficit of receipts for the year amounting to £118 (2022: £5,691 net deficit of receipts).

Cash funds remain strong at £42,712 (2022: £42,830).

FINANCIAL REVIEW

Reserves Policy

The Trustee Board has examined the requirements of The Cambridgeshire Proficiency Test Committee and in the light of the main risks and has agreed that the Charity will maintain sufficient reserves to enable it to continue its objectives for the foreseeable future.

Future Developments

The Trustees will ensure that the Charity will continue to meet its charitable objectives for the foreseeable future, ensuring that a wide range of beneficiaries will continue to benefit from its activities.

Trustees' Responsibilities

Law applicable to Charities in England and Wales requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the Charity's financial activities during the year, and of its financial position at the end of the year. In preparing Financial Statements giving a true and fair view, the Trustees should follow best practice and:-

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the Financial Statements; and
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity, and which enable them to ascertain the financial position of the Charity, and which enable them to ensure that the Financial Statements comply with applicable law. They are also responsible for safeguarding the assets of the Charity, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This Report was approved by the Trustees on ………………………2023.

………………………………………………….
Mr A Boor
Trustee

………………………………………………….
Mrs J Perkins
Trustee

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

Independent examiner's report to the trustees of Cambridgeshire Proficiency Test Committee for Agriculture and Horticulture for the year ended 31 March 2023

I report to the Trustees on my examination of the accounts of Cambridgeshire Proficiency Test Committee for Agriculture and Horticulture for the year ended 31 March 2023.

Responsibilities and basis of report

As the Charity Trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I 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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

………………………..………….

Graham Page
Ensors Accountants LLP
Saxon House
Moseley's Farm Business Centre
Fornham All Saints
BURY ST EDMUNDS
IP28 6JY

Date:

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 31 March 2023

	Note	Unrestricted Fund 2023	Unrestricted Fund 2022
RECEIPTS -			
Candidates fees	**2**	48,690	41,453
Interest receivable		309	216
Test Fees	**3**	860	3,906
Registration fees		23,366	20,519
		£73,225	£66,094
PAYMENTS -			
Assessors costs	**4**	30,069	31,795
Management and administration	**5**	43,274	39,990
		£73,343	£71,785
(Deficit) of receipts of payments		(£118)	(£5,691)
Cash at Bank - balances brought forward		£42,830	£48,521
Cash at Bank - balances carried forward		£42,712	£42,830

The notes on pages 7 to 9 form part of these Financial Statements.

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

STATEMENT OF ASSETS AND LIABILITIES

For the year ended 31 March 2023

	Note	Total 2023	Total 2022
Cash Funds			
High Interest Account		4,385	1,805
Gold Account		16,810	19,693
Savings Account		21,517	21,332
		£42,712	£42,830
Other Monetary Assets - Test fees due		£3,173	£2,593
Assets retained for the Charity's own use			
Computer equipment	**8**	£152	£303
Liabilities			
Creditors: Amounts falling due within one year	**9**	£2,990	£1,728

Approved by the Trustees on ………………..………2023 and sign on their behalf -

…………………………………………………………………
Mr A Boor (Trustee)

…………………………………………………………………
Mrs J Perkins (Trustee)

The notes on pages 7 to 9 form part of these Financial Statements.

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

1 ACCOUNTING POLICIES

Accounting Convention

These financial statements have been prepared under the historical cost convention in accordance with the Charities Act 2011.

The financial statements have been prepared on a receipts and payments basis.

Management and administration comprises of the costs for the running of the charity itself as an organisation.

Depreciation

Computer equipment has been recorded at historical cost within the accounts with a provision for depreciation over a 3 year life.

Fund Accounting

Unrestricted funds comprise of those funds of which the trustees are free to use in accordance with the charitable objects.

2 Candidate Fees

	2023	2022
P.A. Tests	48,101	40,965
M. O. Tests	192	-
A.P. Tests	397	488
	£48,690	£41,453

3 Test Fees

	2023	2022
Other Income	60	-
Chainsaw tests	800	3,906
	£860	£3,906

4 Direct Charitable Expenditure

	2023	2022
Assessors Costs		
Fees P. A. Tests	22,651	22,805
Travelling: P. A. Tests	6,290	6,090
Fees A. P. Tests	294	238
Travelling: A. P. Tests	68	73
Fees chainsaw tests	686	2,428
Travelling: Chainsaw tests	80	161
	£30,069	£31,795

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

5 Management and Administration

	2023	2022
Assessors training	120	85
Postage & stationery	302	357
Accountancy fees	1,176	1,110
Secretary's fees	16,336	14,729
Secretary's travelling	491	374
Office allowance	365	1,337
NPTC registration	23,652	20,910
Telephone and internet	623	528
Computer expenses	137	464
Bank charges	72	96
	43,274	£39,990

6 Surplus for the year

The surplus for the year is stated after charging:	2023	2022
Accountancy fee	£1,176	£1,110

7 Related party transactions

During the year expenses and fees of £17,269 (2022: £16,775) were paid to 1 (2022: 1) trustees in carrying out day to day activities in furtherance of the Charity's aims.

8 Assets retained for the Charity's own use

	Computer Equipment
Cost brought forward as at 1 April 2022	1,501
Additions	-
Cost carried forward as at 31 March 2023	1,501
Depreciation brought forward as at 1 April 2022	1,198
Depreciation charge	151
Depreciation carried forward as at 31 March 2023	1,349
Net book value as at 1 April 2022	303
Net book value as at 31 March 2023	152

9 Liabilities: amounts falling due within one year

	2023	2022
Accountancy	1,290	1,176
Test fees	1,578	177
Secretary fees	122	85
Income invoiced not yet earnt	-	290
	2,990	1,728

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

10 Receipts and payments account

		Unrestricted Funds 2023	Unrestricted Funds 2022
Receipts			
Candidates Fees:	P.A. Tests	48,101	40,965
	M.O. Tests	192	-
	A.P. Tests	397	488
Other income		60	-
Chainsaw Tests		800	3,906
Registration Fees		23,366	20,519
Interest received		309	216
		73,225	66,094
Payments			
Fees P.A. Tests		22,651	22,805
Travelling: P.A. Tests		6,290	6,090
Fees A.P. Tests		294	238
Travelling: A.P. Tests		68	73
Fees chainsaw tests		686	2,428
Travelling: Chainsaw Tests		80	161
Assessors Training		120	85
Postage & stationery		302	357
Accountancy fee		1,176	1,110
Secretary's fees		16,336	14,729
Secretary's travelling		491	374
Office allowance		365	1,337
NPTC registration		23,652	20,910
Telephone and internet		623	528
Computer expenses		137	464
Bank charges		72	96
		73,343	71,785
(Deficit) of receipts of payments		(£118)	(£5,691)
Cash at Bank - balances brought forward		£42,830	£48,521
Cash at Bank - balances carried forward		£42,712	£42,830

Accounts

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE
FOR AGRICULTURE AND HORTICULTURE

Charity Number: 285896

FINANCIAL STATEMENTS

For the year ended 31 March 2022

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2022

C O N T E N T S

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

CHARITY INFORMATION

For the year ended 31 March 2022

Charity Registration No:	285896
Trustee Body:	Mrs Joanna Perkins Mrs Susan Martin Mr Adrian Boor
Secretary:	Mrs Joanna Perkins
Principal Office:	Keepers Meed Low Street Bardwell Bury St Edmunds Suffolk IP31 1AR
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner:	Ensors Accountants LLP Saxon House Moseley’s Farm Business Centre Fornham All Saints Bury St Edmunds IP28 6JY

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

REPORT OF THE TRUSTEES

For the year ended 31 March 2022

The Trustees submit their Report on the affairs of the Charity, together with the Financial Statements and Independent Examiner's Report for the year ended 31 March 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Cambridgeshire Proficiency Test Committee is governed by its constitution dated 12 May 1982 and amended on 25 June 1996.

Trustees

The Trustees who served during the year were:

Mrs Joanna Perkins
Mrs Susan Martin
Mr Adrian Boor

Administration of the Charity

The day-to-day administration of the Charity is carried out by the Secretary. The board of members meet regularly to review the performance and administration of the Charity.

Recruitment, appointment and training of Trustees

New Trustees are recruited following a resolution by the board.

Potential candidates are identified through word of mouth and knowledge of the Charity, and are considered based on their knowledge and in ensuring that they complement the Charity and current Board structure.

Newly nominated Trustees receive an induction when joining the Board. The Chairman will brief the member on their requirements, providing background information and relevant information to gain an understanding of the Charity.

Risk Assessment

The board reviews the major risks to which the Charity is exposed and ensures that system are in place to mitigate any risks identified.

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

Objectives

The Charity's objective is for the advancement of education by means of collaboration with the national proficiency tests council in the administration and provision of proficiency tests in practical agriculture and horticulture within the county.

Public Benefit

The board of Trustees have given careful consideration to the Charity Commission's guidance on public benefit when undertaking its activities. The Trustees are aware of their duties in this respect.

Achievements and performance

The Charity incoming resources have increased by 46% when compared to the 2021 year end, in line with expenditure increasing by 50%.This has led to a net deficit of receipts for the year amounting to £5,691 (2021: net deficit of £2,618).

Cash funds remain strong at £42,830 (2021: £48,521).

FINANCIAL REVIEW

Reserves Policy

The Trustee Board has examined the requirements of The Cambridgeshire Proficiency Test Committee and in the light of the main risks and has agreed that the Charity will maintain sufficient reserves to enable it to continue its objectives for the foreseeable future.

Future Developments

The Trustees will ensure that the Charity will continue to meet its charitable objectives for the foreseeable future, ensuring that a wide range of beneficiaries will continue to benefit from its activities.

Trustees' Responsibilities

Law applicable to Charities in England and Wales requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the Charity's financial activities during the year, and of its financial position at the end of the year. In preparing Financial Statements giving a true and fair view, the Trustees should follow best practice and:-

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the Financial Statements; and
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity, and which enable them to ascertain the financial position of the Charity, and which enable them to ensure that the Financial Statements comply with applicable law. They are also responsible for safeguarding the assets of the Charity, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This Report was approved by the Trustees on ……………………….2022.

………………………………………………….
Mr A Boor
Trustee

………………………………………………….
Mrs J Perkins
Trustee

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

Independent examiner's report to the trustees of Cambridgeshire Proficiency Test Committee for Agriculture and Horticulture for the year ended 31 March 2022

I report to the Trustees on my examination of the accounts of Cambridgeshire Proficiency Test Committee for Agriculture and Horticulture for the year ended 31 March 2022.

Responsibilities and basis of report

As the Charity Trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I 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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

…………………………..…………

Graham Page
Ensors Accountants LLP
Saxon House
Moseley's Farm Business Centre
Fornham All Saints
BURY ST EDMUNDS
IP28 6JY

Date:

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 31 March 2022

	Note	Unrestricted Fund 2022	Unrestricted Fund 2021
RECEIPTS -			
Candidates fees	**2**	41,453	30,359
Interest receivable		216	304
Test Fees	**3**	3,906	1,051
Registration fees		20,519	13,538
		£66,094	£45,252
PAYMENTS -			
Assessors costs	**4**	31,795	19,473
Management and administration	**5**	39,990	28,397
		£71,785	£47,870
(Deficit) of receipts of payments		(£5,691)	(£2,618)
Cash at Bank - balances brought forward		£48,521	£51,139
Cash at Bank - balances carried forward		£42,830	£48,521

The notes on pages 7 to 9 form part of these Financial Statements.

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

STATEMENT OF ASSETS AND LIABILITIES

For the year ended 31 March 2022

	Note	Total 2022	Total 2021
Cash Funds			
High Interest Account		1,805	3,712
Gold Account		19,693	23,689
Savings Account		21,332	21,120
		£42,830	£48,521
Other Monetary Assets - Test fees due		£2,593	£7,630
Assets retained for the Charity's own use			
Computer equipment	**8**	£303	-
Liabilities			
Creditors: Amounts falling due within one year	**9**	£1,728	£2,500

Approved by the Trustees on ……………...………2022 and sign on their behalf -

…………………………………………………………………
Mr A Boor (Trustee)

…………………………………………………………………
Mrs J Perkins (Trustee)

The notes on pages 7 to 9 form part of these Financial Statements.

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

1 ACCOUNTING POLICIES

Accounting Convention

These financial statements have been prepared under the historical cost convention in accordance with the Charities Act 2011.

The financial statements have been prepared on a receipts and payments basis.

Management and administration comprises of the costs for the running of the charity itself as an organisation.

Depreciation

Computer equipment has been recorded at historical cost within the accounts with a provision for depreciation over a 3 year life.

Fund Accounting

Unrestricted funds comprise of those funds of which the trustees are free to use in accordance with the charitable objects.

2 Candidate Fees

	2022	2021
P.A. Tests	40,965	29,379
A.P. Tests	488	980
	£41,453	£30,359

3 Test Fees

	2022	2021
Other Income	-	180
Chainsaw tests	3,906	871
	£3,906	£1,051

4 Direct Charitable Expenditure

	2022	2021
Assessors Costs		
Fees P. A. Tests	22,805	14,669
Travelling: P. A. Tests	6,090	4,097
Fees A. P. Tests	238	69
Travelling: A. P. Tests	73	24
Fees chainsaw tests	2,428	606
Travelling: Chainsaw tests	161	8
	£31,795	£19,473

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

NOTES TO THE ACCOUNTS

For the year ended 31 March 2021

5 Management and Administration

	2022	2021
Assessors training	85	-
Postage & stationery	357	560
Accountancy fees	1,110	1,068
Secretary's fees	14,729	11,682
Secretary's travelling	374	341
Office allowance	1,337	238
NPTC registration	20,910	13,788
Telephone and internet	528	541
Computer expenses	464	110
Bank charges	96	69
	£39,990	£28,397

6 Surplus for the year

	2022	2021
The surplus for the year is stated after charging:		
Accountancy fee	£1,110	£1,068

7 Related party transactions

During the year expenses and fees of £16,775 (2021: £12,568) were paid to 1 (2021: 1) trustees in carrying out day to day activities in furtherance of the Charity's aims.

8 Assets retained for the Charity's own use

	Computer Equipment
Cost brought forward as at 1 April 2021	1,047
Additions	454
Cost carried forward as at 31 March 2022	1,501
Depreciation brought forward as at 1 April 2021	1,047
Depreciation charge	151
Depreciation carried forward as at 31 March 2022	1,198
Net book value as at 1 April 2021	-
Net book value as at 31 March 2022	303

9 Liabilities: amounts falling due within one year

	2022	2021
Accountancy	1,176	1,110
Test fees	177	1,390
Secretary fees	85	-
Income invoiced not yet earnt	290	-
	1,728	2,500

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

10 Receipts and payments account

		Unrestricted Funds 2022	Unrestricted Funds 2021
Receipts			
Candidates Fees:	P.A. Tests	40,965	29,379
	A.P. Tests	488	980
Other income		-	180
Chainsaw Tests		3,906	871
Registration Fees		20,519	13,538
Interest received		216	304
		66,094	45,252
Payments			
Fees P.A. Tests		22,805	14,669
Travelling: P.A. Tests		6,090	4,097
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NPTC registration		20,910	13,788
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Bank charges		96	69
		71,785	47,870
(Deficit) of receipts of payments		(£5,691)	(£2,618)
Cash at Bank - balances brought forward		£48,521	£51,139
Cash at Bank - balances carried forward		£42,830	£48,521

Accounts

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE
FOR AGRICULTURE AND HORTICULTURE

Charity Number: 285896

FINANCIAL STATEMENTS

For the year ended 31 March 2021

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2021

C O N T E N T S

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

CHARITY INFORMATION

For the year ended 31 March 2021

Charity Registration No:	285896
Trustee Body:	Mrs Joanna Perkins Mrs Susan Martin Mr Adrian Boor
Secretary:	Mrs Joanna Perkins
Principal Office:	Keepers Meed Low Street Bardwell Bury St Edmunds Suffolk IP31 1AR
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner:	Ensors Accountants LLP Saxon House Moseley’s Farm Business Centre Fornham All Saints Bury St Edmunds IP28 6JY

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

REPORT OF THE TRUSTEES

For the year ended 31 March 2021

The Trustees submit their Report on the affairs of the Charity, together with the Financial Statements and Independent Examiner's Report for the year ended 31 March 2021.

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The Cambridgeshire Proficiency Test Committee is governed by its constitution dated 12 May 1982 and amended on 25 June 1996.

Trustees

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Mrs Susan Martin
Mr Adrian Boor

Administration of the Charity

The day-to-day administration of the Charity is carried out by the Secretary. The board of members meet regularly to review the performance and administration of the Charity.

Recruitment, appointment and training of Trustees

New Trustees are recruited following a resolution by the board.

Potential candidates are identified through word of mouth and knowledge of the Charity, and are considered based on their knowledge and in ensuring that they complement the Charity and current Board structure.

Newly nominated Trustees receive an induction when joining the Board. The Chairman will brief the member on their requirements, providing background information and relevant information to gain an understanding of the Charity.

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The board reviews the major risks to which the Charity is exposed and ensures that system are in place to mitigate any risks identified.

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

Objectives

The Charity's objective is for the advancement of education by means of collaboration with the national proficiency tests council in the administration and provision of proficiency tests in practical agriculture and horticulture within the county.

Public Benefit

The board of Trustees have given careful consideration to the Charity Commission's guidance on public benefit when undertaking its activities. The Trustees are aware of their duties in this respect.

Achievements and performance

The Charity incoming resources have fallen by 36% when compared to the 2020 year end, in line with expenditure falling by 35%.This has led to a net deficit of receipts for the year amounting to £2,618 (2020: net deficit of £3,041).

Cash funds remain strong at £48,521 (2020: £51,139).

FINANCIAL REVIEW

Covid Pandemic

Throughout the financial year a global pandemic occurred which affected activities of charities and businesses worldwide.

The restrictions in place on social distancing have affected the Charity's operations during the year, as it has for many organisations. Once measures in place have been relaxed the Charity will be able to resume its operations fully.

Based upon the reserves held, the Charity can continue for the foreseeable future.

Reserves Policy

The Trustee Board has examined the requirements of The Cambridgeshire Proficiency Test Committee and in the light of the main risks and has agreed that the Charity will maintain sufficient reserves to enable it to continue its objectives for the foreseeable future.

Future Developments

The Trustees will ensure that the Charity will continue to meet its charitable objectives for the foreseeable future, ensuring that a wide range of beneficiaries will continue to benefit from its activities.

Trustees' Responsibilities

Law applicable to Charities in England and Wales requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the Charity's financial activities during the year, and of its financial position at the end of the year. In preparing Financial Statements giving a true and fair view, the Trustees should follow best practice and:-

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the Financial Statements; and
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity, and which enable them to ascertain the financial position of the Charity, and which enable them to ensure that the Financial Statements comply with applicable law. They are also responsible for safeguarding the assets of the Charity, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This Report was approved by the Trustees on ………………………2021.

…………………………………………………
Mrs S Martin
Trustee

…………………………………………………
Mrs J Perkins
Trustee

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

Independent examiner's report to the trustees of Cambridgeshire Proficiency Test Committee for Agriculture and Horticulture for the year ended 31 March 2021

I report to the Trustees on my examination of the accounts of Cambridgeshire Proficiency Test Committee for Agriculture and Horticulture for the year ended 31 March 2021.

Responsibilities and basis of report

As the Charity Trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I 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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

……………………..………….

Graham Page
Ensors Accountants LLP
Saxon House
Moseley's Farm Business Centre
Fornham All Saints
BURY ST EDMUNDS
IP28 6JY

Date:

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 31 March 2021

	Note	Unrestricted Fund 2021	Unrestricted Fund 2020
RECEIPTS -			
Candidates fees	**2**	30,359	47,930
Interest receivable		304	287
Test Fees	**3**	1,051	1,728
Registration fees		13,538	20,798
		£45,252	£70,743
PAYMENTS -			
Assessors costs	**4**	19,473	31,122
Management and administration	**5**	28,397	42,662
		£47,870	£73,784
(Deficit) of receipts of payments		(£2,618)	(£3,041)
Cash at Bank - balances brought forward		£51,139	£54,180
Cash at Bank - balances carried forward		£48,521	£51,139

The notes on pages 7 to 9 form part of these Financial Statements.

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

STATEMENT OF ASSETS AND LIABILITIES

For the year ended 31 March 2021

	Note	Total 2021	Total 2020
Cash Funds			
High Interest Account		3,712	4,133
Gold Account		23,689	26,177
Savings Account		21,120	20,829
		£48,521	£51,139
Other Monetary Assets - Test fees due		£7,630	£4,408
Assets retained for the Charity's own use			
Computer equipment	8	-	-
Liabilities			
Creditors: Amounts falling due within one year	9	£2,500	£1,331

Approved by the Trustees on ……………..………2021 and sign on their behalf -

…………………………………………………………………
Mrs S Martin (Trustee)

…………………………………………………………………
Mrs J Perkins (Trustee)

The notes on pages 7 to 9 form part of these Financial Statements.

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

NOTES TO THE ACCOUNTS

For the year ended 31 March 2021

1 ACCOUNTING POLICIES

Accounting Convention

These financial statements have been prepared under the historical cost convention in accordance with the Charities Act 2011.

The financial statements have been prepared on a receipts and payments basis.

Management and administration comprises of the costs for the running of the charity itself as an organisation.

Depreciation

Computer equipment has been recorded at historical cost within the accounts with a provision for depreciation over a 3 year life.

Fund Accounting

Unrestricted funds comprise of those funds of which the trustees are free to use in accordance with the charitable objects.

2 Candidate Fees

	2021	2020
P.A. Tests	29,379	47,537
M. O. Tests	-	-
A.P. Tests	980	393
	£30,359	£47,930

3 Test Fees

	2021	2020
Other Income	180	-
Chainsaw tests	871	1,728
	£1,051	£1,728

4 Direct Charitable Expenditure

	2021	2020
Assessors Costs		
Fees P. A. Tests	14,669	24,251
Travelling: P. A. Tests	4,097	5,290
Fees A. P. Tests	69	405
Travelling: A. P. Tests	24	131
Fees chainsaw tests	606	950
Travelling: Chainsaw tests	8	95
	£19,473	£31,122

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

NOTES TO THE ACCOUNTS

For the year ended 31 March 2021

5 Management and Administration

	2021	2020
Assessors training	-	150
Postage & stationery	560	809
Accountancy fees	1,068	1,038
Secretary's fees	11,682	14,802
Secretary's travelling	341	555
Office allowance	238	902
NPTC registration	13,788	23,823
Telephone and internet	541	478
Computer expenses	110	45
Bank charges	69	60
	£28,397	£42,662

6 Surplus for the year

The surplus for the year is stated after charging:	2021	2020
Accountancy fee	£1,068	£1,038

7 Related party transactions

During the year expenses and fees of £12,568 (2020: £16,791) were paid to 1 (2020: 2) trustees in carrying out day to day activities in furtherance of the Charity's aims.

8 Assets retained for the Charity's own use

	Computer Equipment
Cost brought forward as at 1 April 2020	1,047
Additions	-
Cost carried forward as at 31 March 2021	1,047
Depreciation brought forward as at 1 April 2020	1,047
Depreciation charge	-
Depreciation carried forward as at 31 March 2021	1,047
Net book value as at 1 April 2020	-
Net book value as at 31 March 2021	-

9 Liabilities: amounts falling due within one year

	2021	2020
Accountancy	1,110	1,068
Test fees	1,390	263
	£2,500	1,331

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

NOTES TO THE ACCOUNTS

For the year ended 31 March 2021

10 Receipts and payments account

		Unrestricted Funds 2021	Unrestricted Funds 2020
Receipts			
Candidates Fees:	P.A. Tests	29,379	47,537
	M.O. Tests	-	-
	A.P. Tests	980	393
Other income		180	-
Chainsaw Tests		871	1,728
Registration Fees		13,538	20,798
Interest received		304	287
		45,252	70,743
Payments			
Fees P.A. Tests		14,669	24,251
Travelling: P.A. Tests		4,097	5,290
Fees A.P. Tests		69	405
Travelling: A.P. Tests		24	131
Fees chainsaw tests		606	950
Travelling: Chainsaw Tests		8	95
Assessors Training		-	150
Postage & stationery		560	809
Accountancy fee		1,068	1,038
Secretary's fees		11,682	14,802
Secretary's travelling		341	555
Office allowance		238	902
NPTC registration		13,788	23,823
Telephone and internet		541	478
Computer expenses		110	45
Bank charges		69	60
		47,870	73,784
(Deficit) of receipts of payments		(£2,618)	(£3,041)
Cash at Bank - balances brought forward		£51,139	£54,180
Cash at Bank - balances carried forward		£48,521	£51,139