

**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**

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2023

C O N T E N T S

	<u>Page</u>
CHARITY INFORMATION	1
REPORT OF THE TRUSTEES	2 - 3
INDEPENDENT EXAMINER'S REPORT	4
RECEIPTS AND PAYMENTS ACCOUNT	5
BALANCE SHEET	6
NOTES FORMING PART OF THE FINANCIAL STATEMENTS	7 - 9

**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 systems 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).

CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE AND HORTICULTURE

REPORT OF THE TRUSTEES (Continued)

For the year ended 31 March 2023

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 on2023.

.....
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

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

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

Approved by the Trustees on2023 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

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

3 Test Fees

	<u>2023</u>	<u>2022</u>
Other Income	60	-
Chainsaw tests	800	3,906
	<u>£860</u>	<u>£3,906</u>

4 Direct Charitable Expenditure

	<u>2023</u>	<u>2022</u>
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
	<u>£30,069</u>	<u>£31,795</u>

**CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE
AND HORTICULTURE**

NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

5 Management and Administration

	<u>2023</u>	<u>2022</u>
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
	<u>43,274</u>	<u>£39,990</u>

6 Surplus for the year

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

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

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

9 Liabilities: amounts falling due within one year

	<u>2023</u>	<u>2022</u>
Accountancy	1,290	1,176
Test fees	1,578	177
Secretary fees	122	85
Income invoiced not yet earned	-	290
	<u>2,990</u>	<u>1,728</u>

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 <u>2023</u>	Unrestricted Funds <u>2022</u>
<u>Receipts</u>			
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
<u>Payments</u>			
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