

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

**Charity Number: 285896**

**FINANCIAL STATEMENTS**

**For the year ended 31 March 2024**

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

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**For the year ended 31 March 2024**

**C O N T E N T S**

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

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

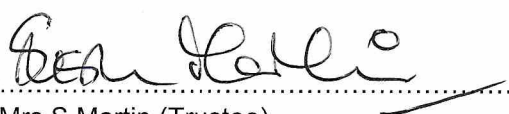
**CAMBRIDGESHIRE PROFICIENCY TEST COMMITTEE FOR AGRICULTURE  
AND HORTICULTURE**

**STATEMENT OF ASSETS AND LIABILITIES**

**For the year ended 31 March 2024**

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

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**

|             | <b><u>2024</u></b>    | <b><u>2023</u></b>    |
|-------------|-----------------------|-----------------------|
| P.A. Tests  | 36,095                | 48,101                |
| M. O. Tests | -                     | 192                   |
| A.P. Tests  | -                     | 397                   |
|             | <b><u>£36,095</u></b> | <b><u>£48,690</u></b> |

**3 Test Fees**

|                | <b><u>2024</u></b>  | <b><u>2023</u></b> |
|----------------|---------------------|--------------------|
| Other Income   | 240                 | 60                 |
| Chainsaw tests | 779                 | 800                |
|                | <b><u>1,019</u></b> | <b><u>£860</u></b> |

**4 Direct Charitable Expenditure**

|                            | <b><u>2024</u></b>   | <b><u>2023</u></b>    |
|----------------------------|----------------------|-----------------------|
| 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                    |
|                            | <b><u>22,809</u></b> | <b><u>£30,069</u></b> |

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

**NOTES TO THE ACCOUNTS**

**For the year ended 31 March 2024**

**5 Management and Administration**

|                        | <b><u>2024</u></b> | <b><u>2023</u></b> |
|------------------------|--------------------|--------------------|
| 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                  |
|                        | <u>29,606</u>      | <u>43,274</u>      |

**6 Surplus for the year**

|                                                    |                    |                    |
|----------------------------------------------------|--------------------|--------------------|
| The surplus for the year is stated after charging: | <b><u>2024</u></b> | <b><u>2023</u></b> |
| Accountancy fee                                    | <u>£1,290</u>      | <u>£1,176</u>      |

**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**

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

**9 Liabilities: amounts falling due within one year**

|                   | <b><u>2024</u></b> | <b><u>2023</u></b> |
|-------------------|--------------------|--------------------|
| Accountancy       | 1,420              | 1,290              |
| Test fees         | 2,497              | 1,578              |
| Secretary fees    | 2,046              | 122                |
| Registration fees | 5,795              | -                  |
|                   | <u>11,758</u>      | <u>2,990</u>       |

**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<br>Funds<br><u>2024</u> | Unrestricted<br>Funds<br><u>2023</u> |
|--------------------------------------------------|------------|--------------------------------------|--------------------------------------|
| <u>Receipts</u>                                  |            |                                      |                                      |
| 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                                  |
|                                                  |            | <hr/> 56,344                         | <hr/> 73,225                         |
| <u>Payments</u>                                  |            |                                      |                                      |
| 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                                   | -                                    |
|                                                  |            | <hr/> 52,415                         | <hr/> 73,343                         |
| <b>(Deficit)/Surplus of receipts of payments</b> |            | <hr/> <u>£3,929</u>                  | <hr/> <u>(£118)</u>                  |
| Cash at Bank - balances brought forward          |            | £42,712                              | £42,830                              |
| Cash at Bank - balances carried forward          |            | £46,641                              | £42,712                              |