

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2023  
for  
YORKSHIRE PROFICIENCY TEST COMMITTEE**

Morrell Middleton  
Wellington House  
Aviator Court  
Clifton Moor  
York  
North Yorkshire  
YO30 4UZ

# YORKSHIRE PROFICIENCY TEST COMMITTEE

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**YORKSHIRE PROFICIENCY TEST COMMITTEE**

**Reference and Administrative Details  
for the year ended 31 August 2023**

**TRUSTEES** K Searby (appointed 1/9/2023)  
R Searby  
G Wilson

**PRINCIPAL ADDRESS** Beeches Farm  
Tollerton Lane  
Newton on Ouse  
York  
North Yorkshire  
YO30 2DQ

**REGISTERED CHARITY NUMBER** 1006706

**INDEPENDENT EXAMINER** Morrell Middleton  
Wellington House  
Aviator Court  
Clifton Moor  
York  
North Yorkshire  
YO30 4UZ

**SOLICITORS** Grays  
Duncombe Place  
York  
YO1 7DY

# YORKSHIRE PROFICIENCY TEST COMMITTEE

## Report of the Trustees for the year ended 31 August 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The objectives are the advancement of education by means of collaboration with the National Proficiency Tests Council in the administration of:

- 1) Schemes of proficiency tests within the county of Yorkshire and South Cleveland and such surrounding geographical area as the committee, at the request of the council, may from time to time decide.
- 2) Vocational qualifications, certificates of qualification and other such awards in agriculture, horticulture, forestry and other industries within the county of Yorkshire and South Cleveland and surrounding geographical area as the committee shall from time to time decide.

In planning the activities for the year the trustees have kept in mind the Charity Commission's guidance on public benefit at the trustee meetings.

### ACHIEVEMENT AND PERFORMANCE

Compared to last year, 2022/23 showed a decrease in net income.

During the year 2,178 tests were completed, compared to 2,544 tests in 2021/22.

The target for tests was 1,975 in 22/23.

### FINANCIAL REVIEW

#### Financial position

The total income from Candidate fees this year has decreased to £169,605 a loss of £28,130. Total costs have decreased by £15,062. As a result the SOFA shows net loss before investment gains/losses of £3,822 compared to a gain of £11,502 in 2022.

#### Investment policy and objectives

Under the trust deed, the charity has the power to make any investment which the members see fit, in accordance with the objectives of the Committee.

The trustees have not adopted an ethical investment policy.

#### Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to six month's expenditure. This provides sufficient funds to cover management and administration costs and to cover Examiner's Fees which arise. The balance held as unrestricted funds at 31st August 2023 were £596,097 of which £170,792 are regarded as free reserves, after allowing for funds tied up in fixed assets. Actual six month's expenditure totalled £91,603 and hence the target reserves were maintained throughout the year in order to build up reserves due to the uncertainty over future levels of income.

### FUTURE PLANS

The committee have set a target of tests for 2023/24 of 1,975.

## YORKSHIRE PROFICIENCY TEST COMMITTEE

### Report of the Trustees for the year ended 31 August 2023

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was created by a trust deed dated 26th November 1974 as amended 17th July 1991, 19th October 1994 and 26th March 1996.

The committee consists of members of the National Farmers Union, Transport & General Worker's Union, Young Farmer's Clubs and Further Education Providers. It may also include co-opted members as required.

The committee shall meet a sufficient number of times each year to carry out the work before them and as requested by the chairman.

Trustees are appointed by the committee.

The induction process for newly appointed trustees comprises an initial meeting with the trustees to brief them on their legal obligations under charity law, the decision making processes of the charity and its policies and procedures.

The committee is responsible for all matters, including the assessing, monitoring and maintaining of standards relating to awards within the geographical area of jurisdiction and shall act on recommendation of the National Proficiency Tests Council.

It shall seek to promote and publicise awards wherever possible.

It shall provide facilities to enable access to awards for any persons who may require them.

It shall recruit, train and appoint examiners and or assessors for awards to the criteria determined by the Council and ensure that such examiners and assessors are regularly updated in accordance with the policies of the Council. It shall review annually its lists of examiners and assessors.

It shall submit an annual report to interested bodies and will receive recommendations from participating bodies.

Approved by order of the board of trustees on 31 January 2024 and signed on its behalf by:



A9600100-BDC4-6045-89D5-08DC2243CA16

R Searby - Trustee

## **Independent Examiner's Report to the Trustees of Yorkshire Proficiency Test Committee**

### **Independent examiner's report to the trustees of Yorkshire Proficiency Test Committee**

I report to the charity trustees on my examination of the accounts of Yorkshire Proficiency Test Committee (the Trust) for the year ended 31 August 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 Act and in carrying out my examination I have followed all 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.

S J Morrell FCCA

Morrell Middleton  
Wellington House  
Aviator Court  
Clifton Moor  
York  
North Yorkshire  
YO30 4UZ

31 January 2024

**YORKSHIRE PROFICIENCY TEST COMMITTEE**

**Statement of Financial Activities  
for the year ended 31 August 2023**

		2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Other trading activities	2	169,605	198,035
Investment income	3	912	42
<b>Total</b>		<u>170,517</u>	<u>198,077</u>
 <b>EXPENDITURE ON</b>			
Raising funds	4	183,205	198,267
		<u>                    </u>	<u>                    </u>
<b>NET INCOME/(EXPENDITURE)</b>		(12,688)	(190)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		598,785	598,975
		<u>                    </u>	<u>                    </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>586,097</u></u>	<u><u>598,785</u></u>

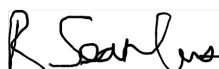
The notes form part of these financial statements

**YORKSHIRE PROFICIENCY TEST COMMITTEE**

**Balance Sheet  
31 August 2023**

		2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	7	14,558	16,953
Investments	8	400,747	409,613
		<hr/>	<hr/>
		415,305	426,566
 <b>CURRENT ASSETS</b>			
Stocks	9	4,620	4,620
Debtors	10	20,331	25,139
Cash at bank		155,347	144,120
		<hr/>	<hr/>
		180,298	173,879
 <b>CREDITORS</b>			
Amounts falling due within one year	11	(9,506)	(1,660)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		170,792	172,219
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		586,097	598,785
		<hr/>	<hr/>
<b>NET ASSETS</b>		586,097	598,785
		<hr/>	<hr/>
<b>FUNDS</b>	12		
Unrestricted funds		586,097	598,785
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		586,097	598,785
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2024 and were signed on its behalf by:



A9600200-BDC4-6045-89D5-08DC2243CA16

R Searby - Trustee

## YORKSHIRE PROFICIENCY TEST COMMITTEE

### Notes to the Financial Statements for the year ended 31 August 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**YORKSHIRE PROFICIENCY TEST COMMITTEE**

**Notes to the Financial Statements - continued  
for the year ended 31 August 2023**

**2. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Registration fees	103,000	75,091
Administration fees	20,604	30,436
Assessor fees	19,083	40,260
Test fees	26,918	52,248
	<u>169,605</u>	<u>198,035</u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Interest receivable - trading	912	42
	<u>912</u>	<u>42</u>

**4. RAISING FUNDS**

**Investment management costs**

	2023	2022
	£	£
Gain/(loss) on investments	8,866	11,691
	<u>8,866</u>	<u>11,691</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	198,035
Investment income	42
<b>Total</b>	<u>198,077</u>
<b>EXPENDITURE ON</b>	
Raising funds	198,267
	<u>198,267</u>
<b>NET INCOME/(EXPENDITURE)</b>	(190)

**YORKSHIRE PROFICIENCY TEST COMMITTEE**

**Notes to the Financial Statements - continued  
for the year ended 31 August 2023**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**RECONCILIATION OF FUNDS**

Total funds brought forward

598,975

**TOTAL FUNDS CARRIED FORWARD**

598,785

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 September 2022 and 31 August 2023	<u>16,532</u>	<u>11,666</u>	<u>28,198</u>
<b>DEPRECIATION</b>			
At 1 September 2022	3,739	7,506	11,245
Charge for year	<u>640</u>	<u>1,755</u>	<u>2,395</u>
At 31 August 2023	<u>4,379</u>	<u>9,261</u>	<u>13,640</u>
<b>NET BOOK VALUE</b>			
At 31 August 2023	<u>12,153</u>	<u>2,405</u>	<u>14,558</u>
At 31 August 2022	<u>12,793</u>	<u>4,160</u>	<u>16,953</u>

**8. FIXED ASSET INVESTMENTS**

Listed  
investments  
£

**MARKET VALUE**

At 1 September 2022 and 31 August 2023

409,613

**PROVISIONS**

Provision for year

8,866

**NET BOOK VALUE**

At 31 August 2023

400,747

At 31 August 2022

409,613

There were no investment assets outside the UK.

**YORKSHIRE PROFICIENCY TEST COMMITTEE**

**Notes to the Financial Statements - continued  
for the year ended 31 August 2023**

<b>9. STOCKS</b>		2023	2022
		£	£
Stocks		<u>4,620</u>	<u>4,620</u>
<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2023	2022
		£	£
Trade debtors		<u>20,331</u>	<u>25,139</u>
<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2023	2022
		£	£
Trade creditors		8,506	-
Other creditors		<u>1,000</u>	<u>1,660</u>
		<u>9,506</u>	<u>1,660</u>
<b>12. MOVEMENT IN FUNDS</b>			
		Net	
	At 1/9/22	movement	At
	£	in funds	31/8/23
<b>Unrestricted funds</b>		£	£
General fund	598,785	(12,688)	586,097
	<u>598,785</u>	<u>(12,688)</u>	<u>586,097</u>
<b>TOTAL FUNDS</b>			

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	170,517	(183,205)	(12,688)
	<u>170,517</u>	<u>(183,205)</u>	<u>(12,688)</u>
<b>TOTAL FUNDS</b>			

**YORKSHIRE PROFICIENCY TEST COMMITTEE**

**Notes to the Financial Statements - continued  
for the year ended 31 August 2023**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
<b>Unrestricted funds</b>			
General fund	598,975	(190)	598,785
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>598,975</u>	<u>(190)</u>	<u>598,785</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	198,077	(198,267)	(190)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>198,077</u>	<u>(198,267)</u>	<u>(190)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/21 £	Net movement in funds £	At 31/8/23 £
<b>Unrestricted funds</b>			
General fund	598,975	(12,878)	586,097
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>598,975</u>	<u>(12,878)</u>	<u>586,097</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	368,594	(381,472)	(12,878)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>368,594</u>	<u>(381,472)</u>	<u>(12,878)</u>

**YORKSHIRE PROFICIENCY TEST COMMITTEE**

**Notes to the Financial Statements - continued  
for the year ended 31 August 2023**

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2023.

**YORKSHIRE PROFICIENCY TEST COMMITTEE**

**Detailed Statement of Financial Activities  
for the year ended 31 August 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Registration fees	103,000	75,091
Administration fees	20,604	30,436
Assessor fees	19,083	40,260
Test fees	26,918	52,248
	<hr/>	<hr/>
	169,605	198,035
<b>Investment income</b>		
Interest receivable - trading	912	42
	<hr/>	<hr/>
<b>Total incoming resources</b>	170,517	198,077
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Accountancy	1,972	1,543
Travelling	-	1,631
Telephone	1,210	1,812
Postage and stationery	193	1,046
Sundries	169	190
Computer and software costs	595	607
	<hr/>	<hr/>
	4,139	6,829
<b>Other trading activities</b>		
Registration costs	65,959	75,522
Assessor costs	55,039	59,144
Honorary secretary fees	32,173	33,876
Admin assistant	5,827	4,683
Bad debts	8,727	-
Bank charges	81	60
Donations	-	4,000
Depreciation of tangible fixed assets	2,394	2,462
	<hr/>	<hr/>
	170,200	179,747
<b>Investment management costs</b>		
Gain/(loss) on investments	8,866	11,691
	<hr/>	<hr/>
Total resources expended	183,205	198,267
	<hr/>	<hr/>
<b>Net expenditure</b>	<u>(12,688)</u>	<u>(190)</u>

This page does not form part of the statutory financial statements

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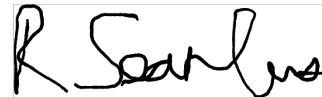
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<b>Initiator email</b>	beth@morrell-middleton.co.uk
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## Document Signers

### Signer 1

<b>Name</b>	Yorkshire Proficiency Test Committee
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