

Cumbria Proficiency Test Committee**Balance Sheet as at****May-21****FIXED ASSETS****Investments**

0.00**CURRENT ASSETS**

Trade Debtors	95,396.30	
Less Provision for Bad Debts	0.00	
		<hr/> 95,396.30

CASH AT BANK & IN HAND

Natwest Current A/c	139,667.07	
Lloyds TSB	11,721.68	
Penrith Building Society No 1	45,332.86	
Penrith Building Society No 2	25,419.04	
		<hr/> 222,140.65

317,536.95**LESS CURRENT LIABILITIES**

Creditors Control A/c	11,269.00	
WCAS Centre Admin Reg Fees	55,937.00	
Accruals	53,371.40	
		<hr/> 120,577.40

196,959.55

196,959.55**REPRESENTED BY:-**

Reserves brought forward:		
Profit and Loss Account	185,671.03	
		185,671.03

NET PROFIT/(DEFICIT) for the period

11,288.52

196,959.55

Cumbria Proficiency Test Committee

Profit & Loss Account	to	May-21		
		2020 Actual	2019 Total	2021 Total
INCOME				
Pesticides		34,126.00	29,440	45,654
Forestry & Arboriculture		63,244.00	39,247	72,668
Machinery Land Based		6,756.00	6,454	11,501
Plant & Machinery		2,720.00	1,576	2,232
Pest Control		256.00	-	1,125
Livestock		320.00	1,192	-
Cancellation Fees		435.00	465	489
Assessor Fees		2,200.00	1,673	4,080
CPTC Registration Fees Received		46,215.00	33,705	55,710
Replacement Cards etc		807.00	762	376
Grants Received		4,001.00	-	-
TOTAL INCOME		<u>161,080.00</u>	<u>114,514</u>	<u>193,083</u>
EXPENDITURE				
Centre Admin Fees		36,924.00	25,452	42,444
Registration Fees		0.00	-	-
Assessor Fees		2,380.00	1,693	6,221
Pesticides Cost		21,635.00	23,397	34,442
Forestry Cost		73,598.50	46,875	80,012
Machinery Land Based Cost		10,511.00	9,538	15,045
Livestock Cost		3,104.00	3,864	3,121
Cancellations Cost		306.00	302	380
Advertising & Printing		0.00	260	
Stationery		35.99	315	147
Postage		243.86	267	64
Travelling Costs		137.20	237	
City & Guilds Audit		0.00	300	300
Training		0.00	307	-
Charity Donations		183.30	153	-
Internal Observation Costs		436.79	2,422	375
Bank Charges		139.59	112	140
Sundry Expenses		156.25	75	21
TOTAL EXPENDITURE		<u>149,791.48</u>	<u>115,569</u>	<u>182,712</u>
NET SURPLUS/(DEFICIT)		<u>11,288.52</u>	<u>(1,055)</u>	<u>10,371</u>