

Cumbria Proficiency Test Committee**Balance Sheet as at****May-22****FIXED ASSETS****Investments**

0.00**CURRENT ASSETS**

Trade Debtors	115,433.30	
Less Provision for Bad Debts	0.00	
	<hr/>	115,433.30

CASH AT BANK & IN HAND

Natwest Current A/c	115,607.55	
Lloyds TSB	11,721.68	
Penrith Building Society No 1	45,332.86	
Penrith Building Society No 2	25,419.04	
	<hr/>	198,081.13

313,514.43**LESS CURRENT LIABILITIES**

Creditors Control A/c	18,401.83	
WCAS Centre Admin Reg Fees	31,565.00	
Accruals	56,939.98	
	<hr/>	106,906.81

206,607.62

206,607.62**REPRESENTED BY:-**

Reserves brought forward:

Profit and Loss Account	196,959.55	
		196,959.55

NET PROFIT/(DEFICIT) for the period

9,648.07

206,607.62

Cumbria Proficiency Test Committee

Profit & Loss Account	to		May-22	
	2021	2022	2020	2021
	Actual		Total	
INCOME				
Pesticides	45,833.00		34126	
Forestry & Arboriculture	63,372.50		63244	
Machinery Land Based	8,874.00		6756	
Plant & Machinery	2,687.00		2720	
Pest Control	594.00		256	
Livestock	1,507.00		320	
Cancellation Fees	648.00		435	
Assessor Fees	2,545.00		2200	
CPTC Registration Fees Received	55,425.00		46215	
Replacement Cards etc	1,025.59		807	
Grants Received	0.00		4001	
TOTAL INCOME	<u>182,511.09</u>		<u>161,080</u>	
EXPENDITURE				
Centre Admin Fees	43,644.00		36924	
Registration Fees	0.00		-	
Assessor Fees	2,345.00		2380	
Pesticides Cost	31,484.00		21635	
Forestry Cost	81,609.50		73599	
Machinery Land Based Cost	8,322.00		10511	
Livestock Cost	3,492.00		3104	
Cancellations Cost	489.50		306	
Advertising & Printing	0.00		-	
Stationery	462.74		36	
Postage	922.68		244	
Travelling Costs	0.00		137	
City & Guilds Audit	0.00		-	
Training	0.00		-	
Charity Donations	0.00		183	
Internal Observation Costs	0.00		437	
Bank Charges	91.60		140	
Sundry Expenses	0.00		156	
TOTAL EXPENDITURE	<u>172,863.02</u>		<u>149,792</u>	
NET SURPLUS/(DEFICIT)	<u>9,648.07</u>		<u>11,288</u>	