

REGISTERED CHARITY NUMBER: 505366

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2023
for
Cumbria Proficiency Tests Committee for Agriculture and Horticulture

TR Accountancy Services
Chartered Certified Accountant
21 Esthwaite Green
Kendal
Cumbria
LA9 7RZ

Cumbria Proficiency Tests Committee
for Agriculture and Horticulture

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for the Year Ended 31 May 2023

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Cumbria Proficiency Tests Committee
for Agriculture and Horticulture

Report of the Trustees
for the Year Ended 31 May 2023

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
505366

Registered office
Lane Farm
Crooklands
Milnthorpe
Cumbria
LA7 7NH

Trustees
Mr T Jackson Chair Deceased 9th November 2023
Mrs C Knipe Secretary
Mr M Schug

Independent examiner
Mrs T E Richardson FCCA DChA
TR Accountancy Services, Chartered Certified Accountant
21 Esthwaite Green, Kendal, Cumbria. LA9 7RZ

COMMENCEMENT OF ACTIVITIES

The charity was registered with the Charity Commission on 23 July 1976.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution adopted on 25 May 1971 as amended on 28 November 1994.

Recruitment and appointment of new trustees

The trustees are appointed by the committee. The trustees ensure that new trustees have the necessary skills to contribute to the charity's management and development.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the charity are:-

The advancement of education and training by means of collaboration with the National Proficiency Tests Council (hereinafter referred to as the Council) in the administration of:

- Schemes of Proficiency Tests within the County of Cumbria and such surrounding geographical area as the Charity, at the request of the Council, may from time to time decide.
- Vocational Qualifications, Certificates of Competence, Certificates of Qualifications and other such awards in agriculture, horticulture, forestry and other industries within the County of Cumbria and surrounding geographical area as the Charity shall from time to time decide.

Public Benefit

The Board have had due regard to guidance published by the Charity Commission on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity continued to administer the proficiency tests required to meet the demands of its users.

FINANCIAL REVIEW

Reserves policy

The present level of reserves are adequate to support the charity's future.

Investment policy and objectives

The charity can make any investments which the trustees feel are appropriate given a necessary risk review.

FUTURE DEVELOPMENTS

The charity will continue to administer the proficiency tests which are demanded from it. The charity is looking to see if there are additional ways that youngsters or organisations can be assisted in having access to such proficiency tests.

Systems are currently under review to ensure that assets of the charity are not put at risk and to ensure that the financial records are accurate at all times.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

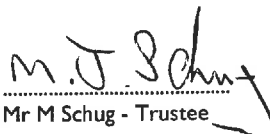
The law applicable to charities in England & Wales/Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and the application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the governing document.

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.

Approved by order of the board of trustees on 10-6-2024 and signed on its behalf by:


.....
Mr M Schug - Trustee

Independent Examiner's Report to the Trustees of
Cumbria Proficiency Tests Committee
for Agriculture and Horticulture

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 May 2023 which are set out on pages four to nine.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's financial statements as carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable directions given by the Charity Commission under section 145(5) (b) of the 2011 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 charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

No matters that have come to my attention, other than those noted below, in the course of my examination of the accounting records:

- it was noted that there were historic trade debtors totalling £96,635. The charity has looked into these and believes that the invoices were raised in the accounting records but never issued to the customers, therefore they have never been received or been chased for payment. This is in effect an overstatement of income over several years. The Trustees feel that due to the age of the invoices they cannot now be issued to the customers and therefore they have decided that the only option is to write off these trade debtors.
- it was noted that accruals had been included of £50,000 dated 31 May 2017 and of £2,000 dated 19 December 2018. The £50,000 was a transfer of funds to The Westmorland County Agricultural Society Ltd awaiting the set-up of a new charity bank account. In the 31 May 2017 accounts this was incorrectly shown as a payment instead of a bank account figure (funds held in custodian). In 2018 when the £50,000 was then transferred from The Westmorland County Agricultural Society Ltd to the new bank account it was shown in accruals. To correct the position the opening reserves have been amended as the 'payment' should not have been included. The £2,000 was a donation from the Cumbria Chamber. This has been included as income in these accounts.
- it was noted that after further investigation the Lloyds bank account which has had a balance of £11,721.68 carried in the accounts for many years was in fact closed in December 2018. This was in part related to the above transfer of bank accounts. The Lloyds account made a final payment of the City & Guilds quarterly invoice, and then the final balance transfer occurred in December 2018. The final balance transfer had been treated correctly within the accounts. The City & Guilds expense has been shown as a separate expense in these accounts and the Lloyds bank account balance removed.

The charity trustees are aware of the importance of having robust systems and controls, and changes have been/will be implemented to prevent these issues from happening going forward.

T. Richardson

Mrs T E Richardson FCCA DChA
TR Accountancy Services
Chartered Certified Accountants
21 Esthwaite Green
Kendal
Cumbria
LA9 7RZ

Date: 10-6-24

Cumbria Proficiency Tests Committee
for Agriculture and Horticulture

Statement of Financial Activities (including income and expenditure account)
for the Year Ended 31 May 2023

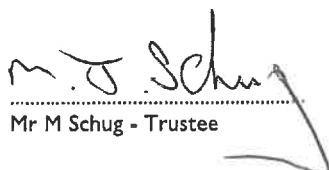
	Notes	Unrestricted fund £	Restricted fund £	31.5.23 Total funds £	31.5.22 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Activities for generating funds	2	175,465	-	175,465	182,511
Grants and donations	3	2,000	-	2,000	-
Investment income	4	<u>4,097</u>	<u>-</u>	<u>4,097</u>	<u>-</u>
Total incoming resources		181,562	-	181,562	182,511
RESOURCES EXPENDED					
Charitable expenditure	5	173,757	-	173,757	172,863
Governance costs	6	677	-	677	-
Other costs	7	<u>96,635</u>	<u>-</u>	<u>96,635</u>	<u>-</u>
Total resources expended		271,069	-	271,069	172,863
NET INCOMING/(OUTGOING) RESOURCES		(89,507)	-	(89,507)	9,648
RECONCILIATION OF FUNDS					
Total funds brought forward		256,608	-	256,608	196,960
Prior year adjustment	11	-	-	-	50,000
TOTAL FUNDS CARRIED FORWARD		<u>167,101</u>	<u>-</u>	<u>167,101</u>	<u>256,608</u>

Cumbria Proficiency Tests Committee
for Agriculture and Horticulture

Balance Sheet
At 31 May 2023

	Notes	Unrestricted fund £	Restricted fund £	31.5.23 Total funds £	31.5.22 Total funds £
CURRENT ASSETS					
Debtors	9	23,534	-	23,534	115,434
Cash at bank and in hand		<u>169,986</u>	<u>-</u>	<u>169,986</u>	<u>198,081</u>
		193,520	-	193,520	313,515
CREDITORS					
Amounts falling due within one year	10	(26,419)	-	(26,419)	(56,907)
		<u>167,101</u>	<u>-</u>	<u>167,101</u>	<u>206,608</u>
NET CURRENT ASSETS					
		<u>167,101</u>	<u>-</u>	<u>167,101</u>	<u>206,608</u>
NET ASSETS					
		<u>167,101</u>	<u>-</u>	<u>167,101</u>	<u>256,608</u>
FUNDS					
Unrestricted funds	11			167,101	256,608
Restricted funds				-	-
TOTAL FUNDS					
				<u>167,101</u>	<u>256,608</u>

The financial statements were approved by the Board of Trustees on 10-6-2024 and were signed on its behalf by:


Mr M Schug - Trustee

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity has legal entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Resources expended

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.

Taxation

The charity is exempt from income tax on its charitable activities. All costs are inclusive of irrecoverable input VAT if applicable.

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 restricted fund is included in the notes to the financial statements.

2. ACTIVITIES FOR GENERATING FUNDS

	31.5.23	31.5.22
	£	£
Pesticides	44,161	45,833
Forestry & Arboriculture	63,445	63,372
Machinery Land Based	9,730	8,874
Plant & Machinery	1,724	2,687
Pest Control	373	594
Livestock	1,565	1,507
Cancellation Fees	684	648
Assessor Fees	1,000	2,545
CPTC Registration Fees	51,435	55,425
Replacement Cards etc	<u>1,348</u>	<u>1,026</u>
	<u>175,465</u>	<u>182,511</u>

3. GRANTS AND DONATIONS

	31.5.23	31.5.22
	£	£
Cumbria Chamber Grant	<u>2,000</u>	<u>-</u>

4. INVESTMENT INCOME

	31.5.23	31.5.22
	£	£
Bank Interest Received	<u>4,097</u>	<u>-</u>

Cumbria Proficiency Tests Committee
for Agriculture and Horticulture

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

5. CHARITABLE EXPENDITURE	31.5.23	31.5.22
	£	£
Westmorland County Agricultural Society Ltd Centre Admin Fees	38,031	43,644
Assessor Fees	1,000	2,345
Pesticides Cost	31,085	31,484
Forestry Cost	75,942	81,609
Machinery Land Based Cost	6,906	8,322
Plant & Machinery Cost	1,399	-
Livestock Cost	1,778	3,492
Cancellations Cost	441	489
City & Guilds Historic Exam Costs	11,722	-
Stationery	810	463
Printing	815	-
Postage	2,169	923
Computer Expenses	98	-
Equipment Hire	390	-
Bank Charges	116	92
Charitable Donations	405	-
Travel Expenses	<u>650</u>	<u>-</u>
	<u>173,757</u>	<u>172,863</u>
6. GOVERNANCE COSTS	31.5.23	31.5.22
	£	£
Accountancy & Independent Examination Fees	600	-
Sundry Expenses	<u>77</u>	<u>-</u>
	<u>677</u>	<u>-</u>
7. OTHER COSTS	31.5.23	31.5.22
	£	£
Bad Debts Written Off	<u>96,635</u>	<u>-</u>
8. TRUSTEES' REMUNERATION AND BENEFITS		
There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.		
Trustees' expenses		
During the year 1 (2022 – 0) trustees were reimbursed in full for out-of-pocket expenses incurred on behalf of the charity. The total amount reimbursed was £55 (2022 - £nil).		
9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.5.23	31.5.22
	£	£
Trade Debtors	<u>23,534</u>	<u>115,434</u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.5.23	31.5.22
	£	£
Trade Creditors	2,419	18,402
Westmorland County Agricultural Society Ltd Centre Admin Fees	23,400	31,565
Accruals	<u>600</u>	<u>6,940</u>
	<u>26,419</u>	<u>56,907</u>

11. MOVEMENT IN FUNDS

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	256,608	(89,507)	167,101
Restricted funds	-	-	-
TOTAL FUNDS	<u>256,608</u>	<u>(89,507)</u>	<u>167,101</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	181,562	(271,069)	(89,507)
Restricted funds	-	-	-
TOTAL FUNDS	<u>181,562</u>	<u>(271,069)</u>	<u>(89,507)</u>

Comparative for movement in funds:

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	196,960	9,648	206,608
Prior year adjustment	50,000		50,000
TOTAL FUNDS	<u>246,960</u>	<u>9,648</u>	<u>256,608</u>

Prior year adjustment relates to historic error in 2017 and 2018 relating to bank accounts and transfers. For more details see Independent Examiners Report on page 3.

Restricted funds

	-	-	-
TOTAL FUNDS	<u>246,960</u>	<u>9,648</u>	<u>256,608</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	182,511	(172,863)	9,648
Restricted funds	-	-	-
TOTAL FUNDS	<u>182,511</u>	<u>(172,863)</u>	<u>9,648</u>

Cumbria Proficiency Tests Committee
for Agriculture and Horticulture

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

12. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

13. RELATED PARTY DISCLOSURES

There were no related party disclosures for the year ended 31 May 2023 or year ended 31 May 2022.

14. INDEPENDENT EXAMINATION FEE

Governance costs includes £200 in relation to independent examination fees (2022: £0).

Cumbria Proficiency Tests Committee
for Agriculture and Horticulture

Detailed Statement of Financial Activities
for the Year Ended 31 May 2023

	31.5.23	31.5.22
	£	£
INCOMING RESOURCES		
Activities for generating funds		
Pesticides	44,161	45,833
Forestry & Arboriculture	63,445	63,372
Machinery Land Based	9,730	8,874
Plant & Machinery	1,724	2,687
Pest Control	373	594
Livestock	1,565	1,507
Cancellation Fees	684	648
Assessor Fees	1,000	2,545
CPTC Registration Fees	51,435	55,425
Replacement Cards etc	<u>1,348</u>	<u>1,026</u>
	175,465	182,511
Grants and Donations		
Cumbria Chamber Grant	<u>2,000</u>	-
Investment income		
Bank interest received	<u>4,097</u>	-
	181,562	182,511
RESOURCES EXPENDED		
Charitable Expenditure		
Westmorland County Agricultural Society Ltd Centre Admin Fees	38,031	43,644
Assessor Fees	1,000	2,345
Pesticides Cost	31,085	31,484
Forestry Cost	75,942	81,609
Machinery Land Based Cost	6,906	8,322
Plant & Machinery Cost	1,399	-
Livestock Cost	1,778	3,492
Cancellations Cost	441	489
City & Guilds Historic Exam Costs	11,722	-
Stationery	810	463
Printing	815	-
Postage	<u>2,169</u>	923
Computer Expenses	98	-
Equipment Hire	390	-
Bank Charges	116	92
Charitable Donation	405	-
Travel Expenses	<u>650</u>	-
	173,757	172,863
Governance costs		
Sundries	77	-
Accountancy and legal fees	<u>600</u>	-
	677	-
Other costs		
Bad debts written off	<u>96,635</u>	-
Total resources expended	271,069	172,863
Net (expenditure)/income	<u>(89,507)</u>	<u>9,648</u>