

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2024
for
Cumbria Proficiency Tests Committee for Agriculture and Horticulture

Cumbria Proficiency Tests Committee
for Agriculture and Horticulture

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for the Year Ended 31 May 2024

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Cumbria Proficiency Tests Committee
for Agriculture and Horticulture

Report of the Trustees
for the Year Ended 31 May 2024

The trustees present their report with the financial statements of the charity for the year ended 31 May 2024. 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

Mrs A J Cornthwaite		Appointed 10 th June 2024
Mr D M Jackson	Chair	Appointed 10 th June 2024
Mr T Jackson	Chair	Deceased 9 th 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

Review of the year

During the accounting period the charity supported 48 City and Guilds assessors, delivering over 3,000 courses across the North of England, Scotland and Ireland, making us one of the largest City and Guilds assessment centres in the country.

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 that are demanded from it. The charity continues to look at additional ways that youngsters or organisations can be assisted in having access to such proficiency tests as well as engaging in marketing to ensure potential candidates are aware of the training opportunities available to them in the area that we cover.

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 26-3-2025 and signed on its behalf by:


.....
Mr D M Jackson - Chair

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 2024 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.

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.

T. Richardson

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

Date: *26th March 2025*

Cumbria Proficiency Tests Committee
for Agriculture and Horticulture

Statement of Financial Activities (including income and expenditure account)
for the Year Ended 31 May 2024

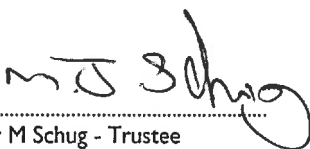
	Notes	Unrestricted fund £	Restricted fund £	31.5.24 Total funds £	31.5.23 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Activities for generating funds	2	181,052	-	181,052	175,465
Grants and donations	3	-	-	-	2,000
Investment income	4	<u>2,335</u>	<u>-</u>	<u>2,335</u>	<u>4,097</u>
Total incoming resources		183,387	-	183,387	181,562
RESOURCES EXPENDED					
Charitable expenditure	5	173,961	-	173,961	173,757
Governance costs	6	702	-	702	677
Other costs	7	<u>-</u>	<u>-</u>	<u>-</u>	<u>96,635</u>
Total resources expended		174,663	-	174,663	271,069
NET INCOMING/(OUTGOING) RESOURCES		8,724	-	8,724	(89,507)
RECONCILIATION OF FUNDS					
Total funds brought forward		167,101	-	167,101	256,608
TOTAL FUNDS CARRIED FORWARD		<u>175,825</u>	<u>-</u>	<u>175,825</u>	<u>167,101</u>

Cumbria Proficiency Tests Committee
for Agriculture and Horticulture

Balance Sheet
At 31 May 2024

	Notes	Unrestricted fund £	Restricted fund £	31.5.24 Total funds £	31.5.23 Total funds £
CURRENT ASSETS					
Debtors	9	24,270	-	24,270	23,534
Cash at bank and in hand		<u>162,321</u>	<u>-</u>	<u>162,321</u>	<u>169,986</u>
		186,591	-	186,591	193,520
CREDITORS					
Amounts falling due within one year	10	(10,766)	-	(10,766)	(26,419)
		<u>175,825</u>	<u>-</u>	<u>175,825</u>	<u>167,101</u>
NET CURRENT ASSETS					
		<u>175,825</u>	<u>-</u>	<u>175,825</u>	<u>167,101</u>
NET ASSETS					
		<u>175,825</u>	<u>-</u>	<u>175,825</u>	<u>167,101</u>
FUNDS					
Unrestricted funds	11			175,825	167,101
Restricted funds				-	-
TOTAL FUNDS					
				<u>175,825</u>	<u>167,101</u>

The financial statements were approved by the Board of Trustees on 26.3.25 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

	31.5.24	31.5.23
	£	£
Pesticides	23,797	44,161
Forestry & Arboriculture	90,616	63,445
Machinery Land Based	10,459	9,730
Plant & Machinery	1,876	1,724
Pest Control	-	373
Livestock	1,484	1,565
Cancellation Fees	1,167	684
Assessor Fees	400	1,000
CPTC Registration Fees	50,494	51,435
Replacement Cards etc	759	1,348
	<u>181,052</u>	<u>175,465</u>

3. GRANTS AND DONATIONS

	31.5.24	31.5.23
	£	£
Cumbria Chamber Grant	-	2,000
	<u>-</u>	<u>2,000</u>

4. INVESTMENT INCOME

	31.5.24	31.5.23
	£	£
Bank Interest Received	2,335	4,097
	<u>2,335</u>	<u>4,097</u>

5. CHARITABLE EXPENDITURE

	31.5.24	31.5.23
	£	£
Westmorland County Agricultural Society Ltd Centre Admin Fees	42,383	38,031
Assessor Fees	400	1,000
Pesticides Cost	23,869	31,085
Forestry Cost	91,508	75,942
Machinery Land Based Cost	7,814	6,906
Plant & Machinery Cost	1,748	1,399
Livestock Cost	1,375	1,778
Cancellations Cost	382	441
City & Guilds Historic Exam Costs (old costs)	-	11,722
Stationery	111	810
Printing	-	815
Postage	2,162	2,169
Computer Expenses	1,212	98
Equipment Hire	-	390
Bank Charges	101	116
Charitable Donations	-	405
Travel Expenses	896	650
	<u>173,961</u>	<u>173,757</u>

6. GOVERNANCE COSTS

	31.5.24	31.5.23
	£	£
Accountancy & Independent Examination Fees	650	600
Sundry Expenses	52	77
	<u>702</u>	<u>677</u>

7. OTHER COSTS

	31.5.24	31.5.23
	£	£
Bad Debts Written Off (old debts)	-	96,635
	<u>-</u>	<u>96,635</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

Trustees' expenses

During the year nil (2023 – 1) trustee was reimbursed in full for out-of-pocket expenses incurred on behalf of the charity. The total amount reimbursed was £nil (2023 - £55).

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24	31.5.23
	£	£
Trade Debtors	24,270	23,534
	<u>24,270</u>	<u>23,534</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24	31.5.23
	£	£
Trade Creditors	896	2,419
Westmorland County Agricultural Society Ltd Centre Admin Fees	8,620	23,400
Accruals	1,250	600
	<u>10,766</u>	<u>26,419</u>

II. MOVEMENT IN FUNDS

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	167,101	8,724	175,825
Restricted funds	-	-	-
	<u>167,101</u>	<u>8,724</u>	<u>175,825</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	183,387	(174,663)	8,724
Restricted funds	-	-	-
	<u>183,387</u>	<u>(174,663)</u>	<u>8,724</u>

Comparative for movement in funds:

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	206,608	(89,507)	117,101
Prior year adjustment	50,000	-	50,000
	<u>256,608</u>	<u>(89,507)</u>	<u>167,101</u>
Restricted funds	-	-	-
	<u>256,608</u>	<u>(89,507)</u>	<u>167,101</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 of the accounts for the year ended 31 May 2023.

Comparative 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	-	-	-
	<u>181,562</u>	<u>(271,069)</u>	<u>(89,507)</u>

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 2024 or year ended 31 May 2023.

14. INDEPENDENT EXAMINATION FEE

Governance costs includes £210 in relation to independent examination fees (2023: £200).

Cumbria Proficiency Tests Committee
for Agriculture and Horticulture

Detailed Statement of Financial Activities
for the Year Ended 31 May 2024

	31.5.24 £	31.5.23 £
INCOMING RESOURCES		
Activities for generating funds		
Pesticides	23,797	44,161
Forestry & Arboriculture	90,616	63,445
Machinery Land Based	10,459	9,730
Plant & Machinery	1,876	1,724
Pest Control	-	373
Livestock	1,484	1,565
Cancellation Fees	1,167	684
Assessor Fees	400	1,000
CPTC Registration Fees	50,494	51,435
Replacement Cards etc	<u>759</u>	<u>1,348</u>
	181,052	175,465
Grants and Donations		
Cumbria Chamber Grant	<u>-</u>	<u>2,000</u>
Investment income		
Bank interest received	<u>2,335</u>	<u>4,097</u>
Total incoming resources	183,387	181,562
RESOURCES EXPENDED		
Charitable Expenditure		
Westmorland County Agricultural Society Ltd Centre Admin Fees	42,383	38,031
Assessor Fees	400	1,000
Pesticides Cost	23,869	31,085
Forestry Cost	91,508	75,942
Machinery Land Based Cost	7,814	6,906
Plant & Machinery Cost	1,748	1,399
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Cancellations Cost	382	441
City & Guilds Historic Exam Costs (old costs)	-	11,722
Stationery	111	810
Printing	-	815
Postage	2,162	2,169
Computer Expenses	1,212	98
Equipment Hire	-	390
Bank Charges	101	116
Charitable Donation	-	405
Travel Expenses	<u>896</u>	<u>650</u>
	173,961	173,757
Governance costs		
Sundries	52	77
Accountancy and legal fees	<u>650</u>	<u>600</u>
	702	677
Other costs		
Bad debts written off (old debts)	<u>-</u>	<u>96,635</u>
Total resources expended	174,663	271,069
Net (expenditure)/income	<u>8,724</u>	<u>(89,507)</u>