

**REGISTERED CHARITY NUMBER: 505366**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2025  
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 2025

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Cumbria Proficiency Tests Committee  
for Agriculture and Horticulture

Report of the Trustees  
for the Year Ended 31 May 2025

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. 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 <sup>th</sup> June 2024
Mr D M Jackson	Chair	Appointed 10 <sup>th</sup> June 2024
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:

- o 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.
- o 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 40 City and Guilds assessors, delivering over 3,500 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 02/03/26 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 2025 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: 4/3/2026

Cumbria Proficiency Tests Committee  
for Agriculture and Horticulture

Statement of Financial Activities (including income and expenditure account)  
for the Year Ended 31 May 2025

		Unrestricted fund	Restricted fund	31.5.25 Total funds	31.5.24 Total funds
	Notes	£	£	£	£
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Activities for generating funds	2	209,120	-	209,120	181,052
-Investment income	3	<u>2,840</u>	<u>-</u>	<u>2,840</u>	<u>2,335</u>
<b>Total incoming resources</b>		211,960	-	211,960	183,387
<b>RESOURCES EXPENDED</b>					
Charitable expenditure	4	209,413	-	209,413	173,961
Governance costs	5	<u>525</u>	<u>-</u>	<u>525</u>	<u>702</u>
<b>Total resources expended</b>		209,938	-	209,938	174,663
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		2,022	-	2,022	8,724
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		175,825	-	175,825	167,101
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>177,847</u>	<u>-</u>	<u>177,847</u>	<u>175,825</u>

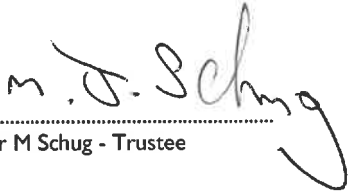
Cumbria Proficiency Tests Committee  
for Agriculture and Horticulture

Balance Sheet  
 At 31 May 2025

	Notes	Unrestricted fund £	Restricted fund £	31.5.25 Total funds £	31.5.24 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	7	26,697	-	26,697	24,270
Cash at bank and in hand		<u>173,797</u>	<u>-</u>	<u>173,797</u>	<u>162,321</u>
		200,494	-	200,494	186,591
<b>CREDITORS</b>					
Amounts falling due within one year	8	(22,647)	-	(22,647)	(10,766)
		<u>177,847</u>	<u>-</u>	<u>177,847</u>	<u>175,825</u>
<b>NET CURRENT ASSETS</b>					
		<u>177,847</u>	<u>-</u>	<u>177,847</u>	<u>175,825</u>
<b>NET ASSETS</b>					
		<u>177,847</u>	<u>-</u>	<u>177,847</u>	<u>175,825</u>
<b>FUNDS</b>					
Unrestricted funds	9			177,847	175,825
Restricted funds				-	-
<b>TOTAL FUNDS</b>				<u>177,847</u>	<u>175,825</u>

The financial statements were approved by the Board of Trustees on .....<sup>2nd March</sup> and were signed on its behalf by:

2nd March  
 2026

  
 .....  
 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

	31.5.25	31.5.24
	£	£
Pesticides	41,276	38,674
Forestry & Arboriculture	102,212	78,325
Machinery Land Based	8,939	10,459
Livestock	1,176	774
Cancellation Fees	798	1,167
Assessor Fees	-	400
CPTC Registration Fees	54,357	50,494
Replacement Cards etc	<u>362</u>	<u>759</u>
	<u>209,120</u>	<u>181,052</u>

## 3. INVESTMENT INCOME

	31.5.25	31.5.24
	£	£
Bank Interest Received	<u>2,840</u>	<u>2,335</u>

Cumbria Proficiency Tests Committee  
for Agriculture and Horticulture

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2025

**4. CHARITABLE EXPENDITURE**

	31.5.25	31.5.24
	£	£
Westmorland County Agricultural Society Ltd Centre Admin Fees	47,738	42,383
Assessor Fees	331	400
Pesticides Cost	26,062	23,869
Forestry & Arboriculture Cost	106,721	97,707
Machinery Land Based Cost	22,863	3,363
Livestock Cost	1,493	1,375
Cancellations Cost	-	382
Stationery	-	111
Postage	3,190	2,162
Computer Expenses	-	1,212
Insurance	403	-
Bank Charges	112	101
Charitable Donations	500	-
Travel Expenses	-	896
	<u>209,413</u>	<u>173,961</u>

**5. GOVERNANCE COSTS**

	31.5.25	31.5.24
	£	£
Accountancy & Independent Examination Fees	525	650
Sundry Expenses	-	52
	<u>525</u>	<u>702</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

**Trustees' expenses**

During the year £ (2024 – nil) trustee was reimbursed in full for out-of-pocket expenses incurred on behalf of the charity. The total amount reimbursed was £ (2024 - nil).

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.25	31.5.24
	£	£
Trade Debtors	<u>26,697</u>	<u>24,270</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.25	31.5.24
	£	£
Trade Creditors	17,727	896
Westmorland County Agricultural Society Ltd Centre Admin Fees	4,395	8,620
Accruals	<u>525</u>	<u>1,250</u>
	<u>22,647</u>	<u>10,766</u>

9. MOVEMENT IN FUNDS

	At 1.6.24 £	Net movement in funds £	At 31.5.25 £
<b>Unrestricted funds</b>			
General fund	175,825	2,022	177,847
<b>Restricted funds</b>	-	-	-
	<u>175,825</u>	<u>2,022</u>	<u>177,847</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	211,960	(209,938)	2,022
<b>Restricted funds</b>	-	-	-
	<u>211,960</u>	<u>(209,938)</u>	<u>2,022</u>

Comparative for movement in funds:

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
<b>Unrestricted funds</b>			
General fund	167,101	8,724	175,825
<b>Restricted funds</b>	-	-	-
	<u>167,101</u>	<u>8,724</u>	<u>175,825</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	183,387	(174,663)	8,724
<b>Restricted funds</b>	-	-	-
	<u>183,387</u>	<u>(174,663)</u>	<u>8,724</u>

**10. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

**11. RELATED PARTY DISCLOSURES**

There were no related party disclosures for the year ended 31 May 2025 or year ended 31 May 2024.

**12. INDEPENDENT EXAMINATION FEE**

Governance costs includes £220 in relation to independent examination fees (2024: £210).

Cumbria Proficiency Tests Committee  
for Agriculture and Horticulture

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2025

	31.5.25	31.5.24
	£	£
<b>INCOMING RESOURCES</b>		
<b>Activities for generating funds</b>		
Pesticides	41,276	38,674
Forestry & Arboriculture	102,212	78,325
Machinery Land Based	8,939	10,459
Livestock	1,176	774
Cancellation Fees	798	1,167
Assessor Fees	-	400
CPTC Registration Fees	54,357	50,494
Replacement Cards etc	<u>362</u>	<u>759</u>
	209,120	181,052
<b>Investment income</b>		
Bank interest received	<u>2,840</u>	<u>2,335</u>
<b>Total incoming resources</b>	211,960	183,387
<b>RESOURCES EXPENDED</b>		
<b>Charitable Expenditure</b>		
Westmorland County Agricultural Society Ltd Centre Admin Fees	47,738	42,383
Assessor Fees	331	400
Pesticides Cost	26,062	23,869
Forestry & Arboriculture Cost	106,721	95,959
Machinery Land Based Cost	22,863	5,111
Livestock Cost	1,493	1,375
Cancellations Cost	-	382
Stationery	-	111
Postage	3,190	2,162
Computer Expenses	-	1,212
Insurance	403	-
Bank Charges	112	101
Charitable Donation	500	-
Travel Expenses	<u>-</u>	<u>896</u>
	209,413	173,961
<b>Governance costs</b>		
Sundries	-	52
Accountancy and legal fees	<u>525</u>	<u>650</u>
	525	702
<b>Total resources expended</b>	209,938	174,663
<b>Net (expenditure)/income</b>	<u><u>2,022</u></u>	<u><u>8,724</u></u>