

EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT AND ACCOUNTS
31 MARCH 2018

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Accountants

Christopher Young Limited
1a The Markets
Burgess Hill
West Sussex
RH15 9NN

Registered office

ESPTC Office, Plumpton College
Ditchling Road, Plumpton
Lewes
East Sussex
BN7 3AE

Company number

08361162

Secretary

Dawn Berndt

Directors

Christopher Davis
Philip Hart
Bernard Clairvaux Lewis

DIRECTORS AND OTHER INFORMATION

EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

RH15 9NN
West Sussex
Burgess Hill
1a The Maltlets
Christopher Young Limited
CTA
Christopher Young Millarm, CTA

Independent examiner

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act.

Trustees are appointed by the Committee.

Ms Vicki Richardson
Mr Brian Speed
Mr Robert Morris
Mr Geoffrey Gregory
Mr Timothy Hollamby
Mr Christopher Davis (Director)
Mr William Elbridge
Mr Bertrand Lewis
Mr Philip Hart (Director)

The charity's trustees during the year ended 31 March 2018 and at the date the report and accounts were approved were:

Trustees

The company was incorporated on 15 January 2013 and activities commenced on 1 August 2013.

Company Secretary: Mrs Dawn Berndt

Registered Office address: ESPC Office, Plumpton College, Ditchling Road, Plumpton, Lewes, East Sussex BN7 3AE.

Registered Company Number: 08361162.

Registered Charity Number: 1151348.

The full name of the charity is East Sussex Proficiency Tests Committee Limited.

Reference and administrative information

The trustees present their annual report and accounts for the year ended 31 March 2018

Introduction

TRUSTEES' REPORT - YEAR ENDED 31 MARCH 2018

EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

The charity does not have any restricted reserve funds. Its general reserves are held on short term investment to enable the Charity to take advantage of any opportunities, within its overall objective, that may arise.

Financial review

The Charity has had a challenging year and reports a deficit of expenditure over income of £18,193. Whilst income rose, additional costs were incurred this year for quality control and a prior year adjustment for registration fees paid. Additional secretarial fees were also payable this year.

Achievements and performance

- g) It submits to the City and Guilds Land Based Services such information as may from time to time be required.
- f) It appoints an Administrator who, not being a member of the committee, is responsible for the administration of the Proficiency Testing Scheme and the organisation of proficiency tests.
- e) It may award Certificates of Proficiency.
- d) It appoints examiners and or assessors for awards and ensures that such examiners and assessors are regularly updated in accordance with the policies of the Council. It reviews annually lists of examiners in its list of examiners and assessors.
- c) It provides facilities to enable access to awards for any person who requires them.
- b) It seeks to promote and publicise the awards wherever possible.
- a) It is required to submit a report to interested bodies and receive recommendations from participating bodies.

Main activities in relation to the objects of the Charity

The Committee is responsible for all matters, including the assessing, monitoring and maintaining of standards relating to awards and acts on recommendations issued by the City and Guilds Land Based Services. The Committee is responsible for education and training by means of collaboration with the City and Guilds Land Based Services in the administration of Competence, Certificates of Qualification, Vocational Qualifications, Certificates of Competence, Certificates of Qualification and other such awards in the land based industry as the Charity shall from time to decide. The area of operations mainly covers the County of East Sussex but requests are considered from any other area.

Objects

In the event of the company being wound up members are required to contribute an amount not exceeding £10 to the assets of the charitable company whilst a member, or within one year of membership ceasing.

The organisation is a charitable company, limited by guarantee, incorporated on 15 January 2013 and registered as a charity on 22 March 2013. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Structure, Governance and Management

Director and Trustee
Christopher Davis

6/12/18
C. Davis

This report was approved by the board of trustees on 28 November 2018 and signed on its behalf by

Part 15 of the Companies Act 2006.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (March 2005) and in accordance with the special provisions for small companies under

the face of the report, there are no inconsistencies with the figures disclosed in the financial statements. The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on

the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The charity's transactions and enable them to ensure that the accounts comply with the Companies Act 2006 and accurately at any time the financial position of the charity and which are sufficient to show and explain the reasonableness of the accounting records which disclose with reasonable

will continue in business.

(d) prepare the accounts on the going concern basis unless it is inappropriate to assume that the charity

standards, subject to any material departures disclosed and explained in the financial statements.

(c) state whether the policies adopted are in accordance with SORP Regulations and with applicable accounting

(b) make judgements and estimates that are reasonable and prudent.

(a) select suitable accounting policies and then apply them consistently.

In preparing those accounts the trustees are required to:-

surplus or deficit of the charity.

The Charities Act and the Companies Act requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the

Statement of Directors and Trustees' Responsibilities

The charity's trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties.

Public benefit

TRUSTEES' REPORT - YEAR ENDED 31 MARCH 2018 (CONTINUED)

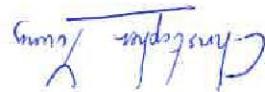
EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHARITY
EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED
Report on the accounts of the company for the period ended 31 March 2018, which are set out on pages 7 to 15.
Respective responsibilities of trustees and examiner
Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:
The charity's trustees (some of whom are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144 of the Charities Act 2011, and that an independent examination is needed.
Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:
- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.
Basis of independent examiner's report
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures given as to whether the accounts present a true and fair view, and the report is limited to those matters set out under taken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view, and the report is limited to those matters set out in the statement below.

- in the course of my examination, no matter has come to my attention:
- Independent examiner's statement
- which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 386 of the Companies Act 2006 and to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- have not been met, or

Christopher Young MIAgRM, CTA



Dated: 28 November 2018
Christopher Young Limited
1a The Marlets
Burgress Hill
West Sussex
RH15 9NN

INCOMING RESOURCES		RESOURCES EXPENDED		TOTAL FUNDS CARRIED FORWARD	
Year	Unrestricted funds	Year	Unrestricted funds	Year	Unrestricted funds
5,071	8,099	4,783	4,464	PA2	Test fees: PA1
6,034	9,290	4,614	6,896	PA	Other PA
4,783	32,475	25,830	25,618	Forresty	General certificates of competence / awards
2,736	23,533	2,693	4,025	Registries	Registries of certificates of competence / awards
76,626	2,626	24,706	16,516	Forresty (includes £1,555 for prior year)	Forresty (includes £1,555 for prior year)
590	-	13,075	15,213	Examiners fees: PA	Direct charitable trading costs
77,216	90,098	13,075	15,213	Forresty (includes £1,555 for prior year)	Examiners fees: PA
		16,516	24,706	Other categories	Forresty (includes £1,555 for prior year)
		2,597	2,626	Mileage claims	Mileage claims
		74	-	Quality control	Quality control
		13,075	13,075	Registrations (includes £2,632 for prior year)	Registrations (includes £2,632 for prior year)
		16,516	24,706	PAC Facilitators charges	PAC Facilitators charges
		2,597	2,626	Secretarial fees	Secretarial fees
		74	-	Stationery	Stationery
		13,075	13,075	Advertising and postage	Advertising and postage
		16,516	24,706	Insurance	Insurance
		2,597	2,626	Legal and professional fees	Legal and professional fees
		74	-	General expenses	General expenses
		13,075	13,075	Depreciation of equipment	Depreciation of equipment
		16,516	24,706	Amortisation of premises licence fee	Amortisation of premises licence fee
		2,597	2,626	Governance costs	Governance costs
		74	-	Bank charges	Bank charges
		13,075	13,075	Independent examiner's fees	Independent examiner's fees
		16,516	24,706	Funds brought forward from previous year	Funds brought forward from previous year
		2,597	2,626	NET (OUTGOING) INCOMING RESOURCES	NET (OUTGOING) INCOMING RESOURCES
		74,136	74,136	TOTAL RESOURCES EXPENDED	TOTAL RESOURCES EXPENDED
		874	870	870	870
		8,099	4	4	4
		8,099	-	-	-
		8,099	108,291	108,291	108,291
		8,099	74,136	74,136	74,136
		8,099	8,941	8,941	8,941
		8,099	86,861	86,861	86,861
		8,099	89,941	89,941	89,941
		8,099	94,136	94,136	94,136
		8,099	94,136	94,136	94,136

The notes on pages 12 to 15 form part of these financial statements.

All the activities of the company are from continuing operations.

		Statement of retained earnings
		Retained earnings at the end of the year
		71,748
		Retained earnings at the start of the year
		89,941
		Total profit / loss for the year (as above)
		(18,193)
		3,080
		(Loss)/profit for the financial year and total comprehensive income
		(18,193)
		3,080
		Tax on (loss)/profit
		-
		(Loss)/profit before taxation
		(18,193)
		590
		Other interest receivable and similar income
		8
		325
		Operating (loss)/profit
		6
		(18,518)
		Administrative expenses
		(19,318)
		Gross profit
		21,808
		Cost of sales
		(75,577)
		Turnover
		76,626
		Note
		E
2017	2018	
		(Loss)/profit for the financial year and total comprehensive income
		(18,193)
		3,080
		Tax on (loss)/profit
		-
		(Loss)/profit before taxation
		(18,193)
		590
		Other interest receivable and similar income
		8
		325
		Operating (loss)/profit
		6
		(18,518)
		Administrative expenses
		(19,318)
		Gross profit
		21,808
		Cost of sales
		(75,577)
		Turnover
		76,626
		Note
		E
2017	2018	
		Retained earnings at the start of the year
		89,941
		Total profit / loss for the year (as above)
		(18,193)
		3,080
		Retained earnings at the end of the year
		71,748

The notes on pages 12 to 15 form part of these financial statements.

	2018	2017	Note	E	E	E	E
Fixed assets							
Intangible assets	9	1,000	2,000	334			
Tangible assets	10	1,000	250	1,250	2,334		
Current assets							
Cash at bank and in hand	11	18,362	22,151	67,500	85,862	96,666	
Creditors: amounts falling due within one year				(15,364)	(9,059)	70,498	87,607
Total current assets				71,748	89,941		
Total assets less current liabilities				71,748	89,941		
Net assets				71,748	89,941		
Capital and reserves				71,748	89,941		
General reserve				71,748	89,941		
Members funds				71,748	89,941		

The notes on pages 12 to 15 form part of these financial statements.

Company registration number: 08361162

Director
Christopher Davis

6/12/18



2018, and are signed on behalf of the board by:

These financial statements were approved by the board of directors and authorised for issue on 28 November

small companies' regime.

These accounts have been prepared in accordance with the provisions applicable to companies subject to

to accounting records and the preparation of financial statements.

• The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to the year in question in accordance with section 476;

• The members have not required the company to obtain an audit of its financial statements for the year in trustees' responsibilities;

the Companies Act 2006 relating to small companies.

For the year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of

	2018	2017
Cash flows from operating activities	(18,193)	3,080
Adjustments for:		
Depreciation of tangible assets	84	111
Amortisation of intangible assets	1,000	1,000
Other interest receivable and similar income	(325)	(590)
Accrued expenses/ (income)	1,419	-
Movements in working capital:		
Stocks	16,015	3,601
Trade and other debtors	3,789	(9,317)
Cash generated from operations	(7,340)	(7,795)
Net cash (used in)/from operating activities	325	590
Interest received	-	-
Net cash used in investing activities	-	-
Hire purchase finance of assets acquired	-	-
Net cash from/(used in) financing activities	-	-
Cash and cash equivalents at beginning of year	74,515	81,720
Cash and cash equivalents at end of year	67,500	74,515
(7,205)	(7,015)	(7,205)

Intangible assets
 Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at a revised amount, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulation and subsequent impairment losses.

Taxation
 Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured against the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

It relates to items recognised in other comprehensive income or directly in capital and reserves. In this reporting period, Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Turnover
 Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Losses.

Basis of preparation
 The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investments received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

3. Accounting policies
 These financial statements have been prepared in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

2. Statement of compliance
 The company is a private company limited by guarantee, registered in England. The address of the registered office is ESPTC Office, Plumpton College, Ditchling Road, Plumpton, Lewes, East Sussex, BN7 3AE.

1. General information
 The company is a private company limited by guarantee, registered in England. The address of the registered office is ESPTC Office, Plumpton College, Ditchling Road, Plumpton, Lewes, East Sussex, BN7 3AE.

4.

In the event of the company being wound up members are required to contribute an amount not exceeding £10 to the assets of the charitable company whilst a member, or within one year of membership ceasing.

Limited by guarantee

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made largely independently of the cash inflows from other assets or groups of assets. The smallest identifiable group of assets that includes the asset and generates cash inflows that of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the largest identifiable amount of the cash-generating unit to which the asset belongs. Prior impairments are also reviewed for possible reversal at each reporting date.

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Impairment

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Fittings fixtures and equipment - 25%

Depreciation

Depreciation is calculated so as to write off the cost of valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and reserves, except to the extent it reverses a previous decrease in capital and reserves in respect of that asset. Where a revaluation exceeds the accumulated profit or loss. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and reserves, except to the extent it reverses a previous decrease in capital and reserves in respect of that asset. Where a revaluation exceeds the accumulated profit or loss. A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Prior impairments are also reviewed for possible reversal at each reporting date.

Tangible assets

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent depreciation and subsequent accumulated impairment losses.

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Premises licences - 10% straight line

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

		Operating loss/profit	6.
The whole of the turnover is attributable to the principal activity of the company wholly undertaken in the United Kingdom.			
5. Turnover			
		Operating loss/profit	6.
Operating loss/profit is stated after charging/(crediting):			
		Amortisation of intangible assets	
Depreciation of tangible assets			
2018 E 14,484	2017 E 23,794	Wages and salaries	8.
2018 E 2017 E 14,484	2017 E 23,794	Other interest receivable and similar income	
		Bank deposits	
2018 E 590	2017 E 325	Premises licence fee	9.
2018 E 5,667	2017 E 1,000	Intangible assets	
		Amortisation	
		At 1 April 2017	
		Charge for the year	
		At 31 March 2018	
		Carrying amount	
		At 31 March 2017	
		2,000	
		1,000	
		4,667	
		5,667	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) - YEAR ENDED 31 MARCH 2018

EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

10.	Tangible assets	
Total	Fixtures, fittings and equipment	E
Cost	At 1 April 2017 and 31 March 2018	882
Depreciation	At 1 April 2017	548
Charge for the year	At 31 March 2018	632
Carrying amount	At 31 March 2018	250
	At 31 March 2017	334
Debtors	Trade debtors	E
11.	Creditors: amounts falling due within one year	
2017	2018	E
Trade creditors	13,945	9,059
Accruals and deferred income	1,419	-
Trade debtors	15,364	9,059
12.	Creditors: amounts falling due within one year	
2017	2018	E
Trade debtors	18,362	22,151
13.	Controlling party	
The company is controlled by its board of trustees as detailed on page 1.		