

Company registration number: 08361162

**EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED**

**COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' REPORT AND ACCOUNTS**

**31 MARCH 2019**

# **EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED**

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# EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

## DIRECTORS AND OTHER INFORMATION

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<b>Directors</b>	Christopher Davis Phillip Hart Bernard Clairvaux Lewis
<b>Secretary</b>	Dawn Berndt
<b>Company number</b>	08361162
<b>Registered office</b>	ESPTC Office, Plumpton College Ditchling Road, Plumpton Lewes East Sussex BN7 3AE
<b>Accountants</b>	Christopher Young Limited 1a The Martlets Burgess Hill West Sussex RH15 9NN

# **EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED**

## **TRUSTEES' REPORT - YEAR ENDED 31 MARCH 2019**

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### **Introduction**

The trustees present their annual report and accounts for the year ended 31 March 2019

### **Reference and administrative information**

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

Registered Charity Number: 1151348.

Registered Company Number: 08361162.

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

Company Secretary: Mrs Dawn Berndt

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

### **Trustees**

The charity's trustees during the year ended 31 March 2019 and at the date the report and accounts were approved were:

Mr Phillip Hart (Director)

Mr Bernard Lewis

Mr William Eldridge (Resigned October 2018)

Mr Christopher Davis (Director)

Mr Timothy Hollamby

Mr Geoffrey Gregory

Mr Robert Morris

Mr Brian Speed

Ms Vicki Richardson (Resigned March 2019)

Mr David Stokes (Appointed October 2018 and resigned March 2019)

Trustees are appointed by the Committee.

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.

### **Independent examiner**

Christopher Young MIAgrM, CTA

Christopher Young Limited

1a The Martlets

Burgess Hill

West Sussex

RH15 9NN

## **EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED**

### **TRUSTEES' REPORT - YEAR ENDED 31 MARCH 2019 (CONTINUED)**

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#### **Structure, Governance and Management**

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.

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.

#### **Objects**

The object of the Charity is the advancement of education and training by means of collaboration with the City and Guilds Land Based Services in the administration of schemes of Proficiency Tests, Vocational Qualifications, Certificates of Competence, Certificates of Qualification and other such awards in the land based industries as the Charity shall from time to time decide. The area of operations mainly covers the County of East Sussex but requests are considered from any other area.

#### **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.

- a) It is required to submit a report to interested bodies and receive recommendations from participating bodies.
- b) It seeks to promote and publicise the awards wherever possible.
- c) It provides facilities to enable access to awards for any person who requires them.
- 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.
- e) It may award Certificates of Proficiency.
- 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.
- g) It submits to the City and Guilds Land Based Services such information as may from time to time be required.

#### **Achievements and performance**

The Charity has achieved a more successful period of business than 2018. Over the year there was a small deficit of net incoming resources.

#### **Financial review**

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.

# EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

## TRUSTEES' REPORT - YEAR ENDED 31 MARCH 2019 (CONTINUED)

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### Public benefit

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.

### Statement of Directors' and Trustees' Responsibilities

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 surplus or deficit of the charity.

In preparing those accounts the trustees are required to:-

- (a) select suitable accounting policies and then apply them consistently.
- (b) make judgements and estimates that are reasonable and prudent.
- (c) state whether the policies adopted are in accordance with SORP Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements.
- (d) prepare the accounts on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the accounts comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

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 face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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 Part 15 of the Companies Act 2006.

This report was approved by the board of trustees on 21 October 2019 and signed on its behalf by



Christopher Davis 4/12/19  
Director and Trustee

## EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHARITY

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I report on the accounts of the company for the period ended 31 March 2019, which are set out on pages 7 to 15.

#### **Respective responsibilities of trustees and examiner**

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 undertaken 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.

#### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

(1) 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

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Christopher Young MIAgrM, CTA

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

Dated: 21 October 2019

**EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2019**

	Year 2019		Year 2018	
	Unrestricted funds		Unrestricted funds	
	£	£	£	£
<b>INCOMING RESOURCES</b>				
<b>Trading activities</b>				
Test fees: PA1		7,299		8,099
PA2		3,740		4,464
PA6		6,758		9,290
Other PA		3,634		6,896
Forestry		45,761		32,475
General certificates of competence / awards		6,207		2,693
Registrations		30,062		25,618
Management charges receivable		996		238
		<u>104,457</u>		<u>89,773</u>
<b>Investment income - Bank interest</b>		357		325
<b>TOTAL INCOMING RESOURCES</b>		<u>104,814</u>		<u>90,098</u>
<b>RESOURCES EXPENDED</b>				
<b>Direct Charitable trading costs</b>				
Examiners fees: PA	12,870		15,213	
Forestry	27,282		24,706	
Other categories	1,428		2,626	
Quality control	2,279		4,157	
Registrations	30,230		33,032	
Replacement cards & certificates	114		98	
PAC Facilities charge	1,464		1,422	
Secretarial fees	26,104		23,794	
Printing and postage	152		147	
Advertising	255		255	
Computer costs	270		-	
Insurance	761		707	
Legal and professional fees	13		30	
General expenses	-		150	
Depreciation of equipment	63		84	
Amortisation of premises licence fee	1,000		1,000	
		<u>104,285</u>		<u>107,421</u>
<b>Governance costs</b>				
Independent examiner's fees	870		870	
Adjustment to independent examiner's fees - prior year (150)			-	
		<u>720</u>		<u>870</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>105,005</u>		<u>108,291</u>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		(191)		(18,193)
Funds brought forward from previous year		71,748		89,941
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>71,557</u>		<u>71,748</u>



# EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

## STATEMENT OF INCOME AND RETAINED EARNINGS - YEAR ENDED 31 MARCH 2019

	Note	2019 £	2018 £
<b>Turnover</b>	<b>5</b>	104,457	89,773
Cost of sales		(71,810)	(75,577)
<b>Gross profit</b>		<u>32,647</u>	<u>14,196</u>
Administrative expenses		(33,195)	(32,714)
<b>Operating loss</b>	<b>6</b>	<u>(548)</u>	<u>(18,518)</u>
Other interest receivable and similar income	<b>8</b>	357	325
<b>Loss before taxation</b>		<u>(191)</u>	<u>(18,193)</u>
Tax on loss		-	-
<b>Loss for the financial year and total comprehensive income</b>		<u>(191)</u>	<u>(18,193)</u>

### Statement of retained earnings

Total profit / loss for the year (as above)	(191)	(18,193)
Dividends declared and paid or payable during the year	-	-
Retained earnings at the start of the year	71,748	89,941
<b>Retained earnings at the end of the year</b>	<u>71,557</u>	<u>71,748</u>

All the activities of the company are from continuing operations.

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

**EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED**

**STATEMENT OF FINANCIAL POSITION - 31 MARCH 2019**

	Note	2019 £	£	2018 £	£
<b>Fixed assets</b>					
Intangible assets	9	-		1,000	
Tangible assets	10	187		250	
			187		1,250
<b>Current assets</b>					
Debtors	11	17,420		18,362	
Cash at bank and in hand		64,857		67,500	
		82,277		85,862	
<b>Creditors: amounts falling due within one year</b>	12	(10,907)		(15,364)	
<b>Net current assets</b>			71,370		70,498
<b>Total assets less current liabilities</b>			71,557		71,748
<b>Net assets</b>			71,557		71,748
<b>Capital and reserves</b>					
General reserve			71,557		71,748
<b>Members funds</b>			71,557		71,748

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

**EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED**

**STATEMENT OF FINANCIAL POSITION - 31 MARCH 2019 (CONTINUED)**

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For the year ending 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the 'small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors and authorised for issue on 21 October 2019, and are signed on behalf of the board by:



**Christopher Davis**  
Director

4/12/19

**Company registration number: 08361162**

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

**EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED**

**STATEMENT OF CASH FLOWS - YEAR ENDED 31 MARCH 2019**

	2019		2018	
	£	£	£	£
<b>Cash flows from operating activities</b>				
Loss before taxation		(191)		(18,193)
<i>Adjustments for:</i>				
Depreciation of tangible assets		63		84
Amortisation of intangible assets		1,000		1,000
Other interest receivable and similar income		(357)		(325)
Accrued expenses and deferred income		(549)		1,419
		<u>34</u>		<u>16,015</u>
<i>Movements in working capital:</i>				
Stocks		-		-
Trade and other debtors	942		3,789	
Trade and other creditors	(3,908)		4,886	
		<u>(2,966)</u>		<u>8,675</u>
Cash generated from operations		(3,000)		(7,340)
Interest received		357		325
Net cash (used in)/from operating activities		<u>(2,643)</u>		<u>(7,015)</u>
<b>Cash flows from investing activities</b>				
Net cash used in investing activities		-		-
<b>Cash flows from financing activities</b>				
Proceeds from issue of ordinary shares		-		-
Net cash from/(used in) financing activities		-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>		<u>(2,643)</u>		<u>(7,015)</u>
<b>Cash and cash equivalents at beginning of year</b>		67,500		74,515
<b>Cash and cash equivalents at end of year</b>		<u>64,857</u>		<u>67,500</u>
		<u>(2,643)</u>		<u>(7,015)</u>

# EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31 MARCH 2019

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### 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.

### 2. Statement of compliance

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

### 3. Accounting policies

#### 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 investment properties measured at fair value through profit or loss.

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

#### Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

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.

#### 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 revalued amount, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are recorded at the fair value at the acquisition date.

#### 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:

Premises licences	- 10%	straight line
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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.

**Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

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

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

**Depreciation**

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

Fittings fixtures and equipment - 25%

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.

**Impairment**

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.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**4. Limited by guarantee**

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.

**5. Turnover**

The whole of the turnover is attributable to the principal activity of the company wholly undertaken in the United Kingdom.

**EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) - YEAR ENDED 31 MARCH 2019**

**6. Operating loss**

Operating loss is stated after charging/(crediting):

	<b>2019</b>	2018
	<b>£</b>	£
Amortisation of intangible assets	1,000	1,000
Depreciation of tangible assets	63	84
	<u>          </u>	<u>          </u>

**7. Staff costs**

The aggregate payroll costs incurred during the year were:

	<b>2019</b>	2018
	<b>£</b>	£
Wages and salaries	26,104	23,794
	<u>          </u>	<u>          </u>

**8. Other interest receivable and similar income**

	<b>2019</b>	2018
	<b>£</b>	£
Bank deposits	357	325
	<u>          </u>	<u>          </u>

**9. Intangible assets**

	Premises licence fee	<b>Total</b>
	<b>£</b>	£
<b>Cost</b>		
<b>At 1 April 2018 and 31 March 2019</b>	5,667	5,667
	<u>          </u>	<u>          </u>
<b>Amortisation</b>		
At 1 April 2018	4,667	4,667
Charge for the year	1,000	1,000
	<u>          </u>	<u>          </u>
<b>At 31 March 2019</b>	5,667	5,667
	<u>          </u>	<u>          </u>
<b>Carrying amount</b>		
<b>At 31 March 2019</b>	-	-
	<u>          </u>	<u>          </u>
At 31 March 2018	1,000	1,000
	<u>          </u>	<u>          </u>

**EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) - YEAR ENDED 31 MARCH 2019**

**10. Tangible assets**

	Fixtures, fittings and equipment £	Total £
<b>Cost</b>		
<b>At 1 April 2018 and 31 March 2019</b>	882	882
<b>Depreciation</b>		
At 1 April 2018	632	632
Charge for the year	63	63
<b>At 31 March 2019</b>	695	695
<b>Carrying amount</b>		
<b>At 31 March 2019</b>	187	187
At 31 March 2018	250	250

**11. Debtors**

	2019 £	2018 £
Trade debtors	17,420	18,362

**12. Creditors: amounts falling due within one year**

	2019 £	2018 £
Trade creditors	10,037	13,945
Accruals and deferred income	870	1,419
	10,907	15,364

**13. Controlling party**

The company is controlled by its board of trustees as detailed on page 3.