Registered Company Number 08361162

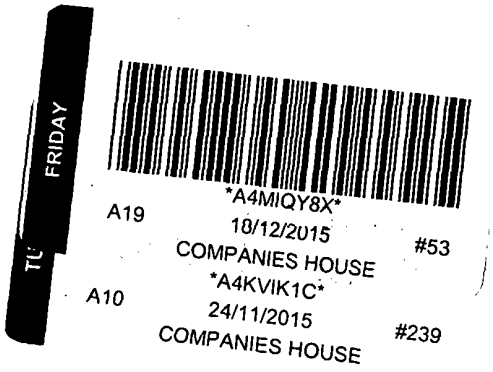
Registered Charity Number 1151348

EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

Company limited by guarantee

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2015



EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

CONTENTS

	Page
Trustees' report	**1 - 3**
Independent examiner's report	**4**
Statement of financial activities	**5**
Income and expenditure account	**6**
Balance sheet	**7 - 8**
Notes to the financial statements	**9 - 11**

EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 MARCH 2015

Introduction

The trustees present their annual report and accounts for the year ended 31 March 2015.

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 2015 and at the date the report and accounts were approved were:

Mr Desmond Lambert
Mr Phillip Hart (Director)
Mr Bernard Lewis
Mr Robert Eldridge
Mr Christopher Davis (Director)
Mr Brian Jeffries
Mr Gerald Dean (Director)
Mr Timothy Hollamby

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

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 activties 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 another successful period of business. Over the year there was a small surplus of net incoming resources.

Financial review

The charity does not have any restricted reserve funds. It's 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.

Statement of Directors' and Trustees' Responsibilities

The Charites 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 transactrions 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 examing 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 7 October 2015 and signed on its behalf by

Christopher Davis
Director and Trustee

EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHARITY

I report on the accounts of the company for the period ended 31 March 2015, which are set out on pages 5 to 11.

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 acccounting 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

Christopher Young MIAgrM, CTA

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

Dated: 7 October 2015

EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2015

	Year 2015 Unrestricted funds		8 months 2014 Unrestricted funds	
	£	£	£	£
INCOMING RESOURCES				
Trading activities				
Test fees: PA1		5,534		3,193
PA2		4,890		1,377
PA6		3,329		1,520
Other PA		1,604		-
Forestry		92,879		51,831
General certificates of competence / awards		3,088		4,448
Registrations		50,657		28,551
Management charges receivable		210		52
		162,191		90,972
Investment income - Bank interest		1,111		773
TOTAL INCOMING RESOURCES		163,302		91,745
RESOURCES EXPENDED				
Direct Charitable trading costs				
Examiners fees: PA	8,240		1,753	
Forestry	62,121		41,061	
Other categories	2,948		3,155	
Mileage claims	4,386		-	
Registrations	49,490		24,357	
PAC Facilities charge	1,665		465	
Secretarial fees	30,874		16,682	
Stationery and advertising	272		206	
Printing and postage	110		128	
Advertising	225		195	
Telephone	329		224	
Refreshments	-		18	
Insurance	169		-	
Legal and professional fees	163		190	
Formation expenses	-		520	
Depreciation of equipment	221		68	
Amortisation of premises licence fee	1,000		667	
		162,213		89,689
Governance costs				
Independent examiner's fees	840		660	
		840		660
TOTAL RESOURCES EXPENDED		163,053		90,349
NET INCOMING RESOURCES		249		1,396
Funds brought forward from previous year		85,732		
Funds transferred from the charity before its incorporation		-		84,336
TOTAL FUNDS CARRIED FORWARD		85,981		85,732

EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

INCOME AND EXPENDITURE ACCOUNT AS REQUIRED BY THE COMPANIES ACT

FOR THE YEAR ENDED 31 MARCH 2015

		Continuing operations	Continuing operations
		Year ended 2015	8 months ended 2014
	Notes	£	£
Turnover	2	162,191	175,308
Cost of turnover		(162,213)	(89,689)
Gross surplus		(22)	85,619
Governance costs		(840)	(660)
Operating surplus	3	(862)	84,959
Other interest receivable and similar income		1,111	773
Surplus on ordinary activities before taxation		249	85,732
Surplus for the year	9	249	85,732
Retained profit brought forward		85,732	-
Retained profit carried forward		85,981	85,732

The notes on pages 9 to 11 form an integral part of these financial statements.

EAST SUSSEX PROFICIENCY TESTS COMMITTEE LIMITED

BALANCE SHEET AS AT 31 MARCH 2015

	Notes	2015 £	2015 £	2014 £	2014 £
Fixed assets					
Intangible assets	5		4,000		5,000
Tangible assets	6		593		341
			4,593		5,341
Current assets					
Debtors	7	19,473		19,049	
Cash at bank and in hand		87,718		81,108	
		107,191		100,157	
Creditors: amounts falling due within one year	8	(25,803)		(19,766)	
Net current assets			81,388		80,391
Total assets less current liabilities			85,981		85,732
Net assets			85,981		85,732
Represented by:					
Unrestricted fund	9		85,981		85,732
Total funds			85,981		85,732

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 9 to 11 form an integral part of these financial statements.

BALANCE SHEET (CONTINUED)

Directors' statements required by Sections 475(2) and (3)
for the year ended 31 March 2015

For the year ended 31 March 2015 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These accounts were approved by the directors on 7 October 2015, and are signed on their behalf by:

Christopher Davis
Director

Registration number 08361162

The notes on pages 9 to 11 form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2015

1. Accounting policies

1.1. Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and SORP 2005 (Statement of Recommended Practice - "Accounting and Reporting by Charities").

1.2. Turnover

Income from charitable educational activities is recorded when receivable

1.3. Premises licence fee

Premises licence fee is valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalements over the time remaining on the lease of 5 years 8 months.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	25% straight line

2. Turnover

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the UK.

Turnover in 2014 comprises trading activities £90,881 and transfer of assets £84,336.

3. Operating surplus

	Year 2015 £	8 months 2014 £
This is stated after charging:		
Depreciation and other amounts written off intangible assets	1,000	667
Depreciation and other amounts written off tangible assets	221	68

4. Tax on profit on ordinary activities

As a registered charity, the company is exempt from corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

..... continued

5. Intangible fixed assets

	Premises licence fee £	Total £
Cost		
At 1 April 2014	5,667	5,667
At 31 March 2015	5,667	5,667
Amortisation		
At 1 April 2014	667	667
Charge for year	1,000	1,000
At 31 March 2015	1,667	1,667
Net book values		
At 31 March 2015	4,000	4,000
At 31 March 2014	5,000	5,000

6. Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2014	409	409
Additions	473	473
At 31 March 2015	882	882
Depreciation		
At 1 April 2014	68	68
Charge for the year	221	221
At 31 March 2015	289	289
Net book values		
At 31 March 2015	593	593
At 31 March 2014	341	341

7. Debtors

	2015 £	2014 £
Trade debtors	19,473	19,049

..... continued

8. Creditors: amounts falling due within one year	2015 £	2014 £
Trade creditors	25,803	19,766

9. Reserves	Profit and loss account £	Total £
At 1 April 2014	85,732	85,732
Profit for the year	249	249
At 31 March 2015	85,981	85,981