

# GENERAL AVIATION SAFETY COUNCIL

England & Wales - Charity number 1094175

## Details

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**Other names** GASCO

**Status** Registered

**Legal form** Charitable company

**Company number** [04425086](#)

**Registered** 2002-10-14

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Rochester City Airport  
Maidstone Road  
Chatham  
ME5 9SD

**Phone** 01634200203

**Email** [penny@gasco.org.uk](mailto:penny@gasco.org.uk)

**Website** [www.gasco.org.uk](http://www.gasco.org.uk)

## Activities

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**Objects:** THE OBJECTS FOR WHICH THE COMPANY IS ESTABLISHED ARE TO FOSTER THE DEVELOPMENT OF GENERAL AVIATION IN THE UNITED KINGDOM ("THE UK") ALONG SAFE LINES BY ENCOURAGING COMPETENCE, SAFETY AND GOOD AIRMANSHIP AMONG GENERAL AVIATION PILOTS AND OPERATORS AND ALL CONCERNED WITH GENERAL AVIATION ACTIVITY.

**Activities:** The charity works to improve safety in all forms of general aviation via: quarterly magazine 'Flight Safety' - newsletters, - physical safety evenings, seminars, webinars, visits & outside events - production of safety material - special investigations - responding to consultations and delivery of Airspace Infringements Awareness courses approved by the CAA.

## Classification

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- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

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- **Area of benefit:** NATIONAL
- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£105,923	£109,407	-	-
2023-12-31	£160,961	£165,321	-	-
2022-12-31	£107,990	£134,378	-	-
2021-12-31	£112,764	£135,305	-	-
2020-12-31	£155,749	£152,836	-	-

## Trustees

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Name	Role	Appointed
Captain Nils Jamieson		2024-10-17
Elizabeth Walkinshaw		2015-06-25
Martin Robinson		2018-10-24
Philip Andrew Hall		2014-06-26
Russell William Mason		2020-11-16
Simon Tilling		2023-10-09
WG CDR GARY COLEMAN RAF		

**GENERAL AVIATION SAFETY COUNCIL**

England & Wales - Charity number 1094175

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# Accounts

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**Charity registration number 1094175 (England and Wales)**

**Company registration number 04425086**

**GENERAL AVIATION SAFETY COUNCIL**  
**Annual Report And Unaudited Financial Statements**  
**For The Year Ended 31 December 2024**

# General Aviation Safety Council

## Legal And Administrative Information

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<b>Trustees</b>	Captain N Jamieson G Coleman Mrs E Walkinshaw R G Hughes P A Hall R Mason M Robinson T R Scorer S Slater S R Tilling	(Appointed 17 October 2024)
<b>Secretary</b>	M O'Donoghue	
<b>Senior management</b>	M O'Donoghue	Chief executive officer
<b>Charity number (England and Wales)</b>	1094175	
<b>Company number</b>	04425086	
<b>Registered office</b>	Rochester Airport Chatham Kent England ME5 9SD	
<b>Independent examiner</b>	Chavereys Limited The Goods Shed Jubilee Way Faversham Kent England ME13 8GD	

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# General Aviation Safety Council

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# General Aviation Safety Council

## Trustees' Report (Including Directors' Report)

### For The Year Ended 31 December 2024

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The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The objects for which the charity is established are to foster the development of general aviation in the United Kingdom along safe lines by encouraging competence, safety and good airmanship among general aviation pilots, operators and all concerned with general aviation activity.

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### *Activities*

The charity produces its own flight safety magazine which is distributed to subscribers, along with a free newsletter sent out occasionally to around 9,000 addresses to highlight important safety items or forthcoming events. The charity participates at aviation events, promotes discussions within the aviation community through seminars, and maintains a website to support its objectives. Safety Events and Airspace Infringement Awareness courses, delivered through a team of volunteer Regional Safety Officers, remain core activities.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

Significant activities and achievements against objectives include continuing with popular physical Safety Evenings delivered to flying clubs, associations, and other organisations during 2024. GASCo was represented at the major GA events, including Blackbushe Airport Air Day, Private Flyer events at Wycombe Air Park and Leeds East International together with the LAA Rally at Leicester.

Despite a setback in the retendering process for the CAA Safety Promotions contract, which GASCo did not win, the Board decided to continue with the popular Safety Evenings, focusing on direct engagement with the GA community.

During the year, meetings of the Board and Council were held in person and online as were some of the General Aviation meetings that representatives of GASCo normally attend (e.g. The Department of Transport's Aviation Safety meetings, General Aviation Partnership; the UK Flight Safety Committee; Local Airspace Infringement Team meetings; Regional Airspace User Working Groups and others)

Charitable donations were increased by the use of 'contactless' card readers at certain events and by holding raffles at the end of Safety Evenings with prizes generously supplied by Pooley's and AFE Limited

#### **Financial review**

The charity's deficit for the year was £3,484 (2023: deficit £4,361). Further savings measures were introduced during the Autumn of 2024 to eliminate the deficit. These included general running cost reductions and, most significantly, the closure of the Rochester Office to save monthly rental costs. Thanks to the generosity of Rochester City Airport, a 'hot desk' facility was provided free of charge for the Executive Administrator, and an IT upgrade supported remote working. In October 2024, the CAA announced a 95% reduction in its financial contribution to GASCo from £20,000 to £1,000, effective 1 April 2025, necessitating further savings and cutbacks in 2025.

#### *Reserves policy*

The board has set the minimum reserve at £5,000 which is based on the sum that would be needed to wind up the charitable company in the event that it becomes apparent that it can no longer be run as a going concern. The actual current reserves (unrestricted funds) were £18,658 as at 31 December 2024.

# General Aviation Safety Council

## Trustees' Report (Including Directors' Report) (Continued)

### For The Year Ended 31 December 2024

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#### Plans for future periods

Looking ahead to 2025, GASCo will continue its focus on delivering safety training and promoting flight safety within the General Aviation community. However, recent developments necessitate adjustments to our strategy:

- Project JANUS has been abandoned following confirmation from Allianz, and no future income is expected from this initiative.
- A successful trial of a Human Factors and Airspace training course was delivered to British Transport Police (BTP) in March 2025. However, it is anticipated that BTP may bring this course in-house, which may limit GASCo's future revenue from this source.
- GASCo will continue to explore new training opportunities, including Human Factors and Airspace Awareness courses, and actively seek partnerships with organizations in need of safety training.
- Our core activities, including Airspace Infringement Awareness Courses, the Flight Safety Magazine, and regional safety events, will continue to be a priority.
- Financial management will be a key focus, with careful monitoring of income and expenditure to maintain a positive financial position throughout the year.
- The Board will continue to explore opportunities for cost savings and revenue generation to ensure the long-term sustainability of the charity.

#### Structure, governance and management

The General Aviation Safety Council is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Captain N Jamieson	(Appointed 17 October 2024)
M Bagshaw	(Resigned 17 October 2024)
G Coleman	
Mrs E Walkinshaw	
R G Hughes	
P A Hall	
R Mason	
M Robinson	
T R Scorer	
S Slater	
S R Tilling	

#### *Organisational structure*

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association

The charity is managed by the board of trustees. Each trustee must be a member of one of the full member organisations. These are governmental departments and agencies, representative general aviation organisations of individuals and corporate bodies, and learned societies, all of whom are interested in furthering the objectives of the charity.

# **General Aviation Safety Council**

## **Trustees' Report (Including Directors' Report) (Continued) For The Year Ended 31 December 2024**

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The trustees' report was approved by the Board of Trustees.

Captain N Jamieson  
**Trustee**

21 May 2025

# General Aviation Safety Council

## Independent Examiner's Report

### To The Trustees Of General Aviation Safety Council

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I report to the trustees on my examination of the financial statements of General Aviation Safety Council (the charity) for the year ended 31 December 2024.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

#### Chavereys Limited

The Goods Shed  
Jubilee Way  
Faversham  
Kent  
ME13 8GD  
England  
3 June 2025

# General Aviation Safety Council

## Statement Of Financial Activities Including Income And Expenditure Account

For The Year Ended 31 December 2024

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	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
Donations and legacies	2	49,559	50,034
Charitable activities	3	56,364	110,886
Investments	4	-	41
<b>Total income</b>		<b>105,923</b>	<b>160,961</b>
<b>Expenditure on:</b>			
Charitable activities	5	109,407	165,322
<b>Total expenditure</b>		<b>109,407</b>	<b>165,322</b>
<b>Net expenditure and movement in funds</b>		<b>(3,484)</b>	<b>(4,361)</b>
<b>Reconciliation of funds:</b>			
Fund balances at 1 January 2024		22,172	26,533
<b>Fund balances at 31 December 2024</b>		<b>18,688</b>	<b>22,172</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# General Aviation Safety Council

## Balance Sheet

As At 31 December 2024

	Notes	£	2024 £	£	2023 £
<b>Fixed assets</b>					
Tangible assets	10		-		600
<b>Current assets</b>					
Debtors	11	7,744		8,685	
Cash at bank and in hand		20,291		25,699	
		28,035		34,384	
<b>Creditors: amounts falling due within one year</b>	12	(9,347)		(12,812)	
<b>Net current assets</b>			18,688		21,572
<b>Total assets less current liabilities</b>			18,688		22,172
<b>The funds of the charity</b>					
Unrestricted funds	14		18,688		22,172
			18,688		22,172

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 21 May 2025

Captain N Jamieson  
Trustee

Company registration number 04425086 (England and Wales)

# General Aviation Safety Council

## Notes To The Financial Statements For The Year Ended 31 December 2024

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### I Accounting policies

#### Charity information

General Aviation Safety Council is a private company limited by guarantee incorporated in England and Wales. The registered office is Rochester Airport, Chatham, Kent, ME5 9SD, England.

#### I.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### I.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### I.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### I.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### I.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 made up of direct costs and support costs. All expenditure is inclusive of irrecoverable VAT.

#### I.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

# General Aviation Safety Council

## Notes To The Financial Statements (Continued)

### For The Year Ended 31 December 2024

#### 1 Accounting policies

(Continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment 33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

#### 1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Council members	43,663	44,675
Other donations	5,896	5,359
	<u>49,559</u>	<u>50,034</u>

# General Aviation Safety Council

## Notes To The Financial Statements (Continued)

### For The Year Ended 31 December 2024

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#### 3 Income from charitable activities

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Flight safety subscriptions	21,478	19,507
Seminars	1,200	880
Electronic Conspicuity - Human Factors	111	50,000
Airspace infringements awareness courses	28,286	33,956
Projects and other income	5,289	6,543
	<u>56,364</u>	<u>110,886</u>

#### 4 Income from investments

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Interest receivable	-	41
	<u>-</u>	<u>41</u>

# General Aviation Safety Council

## Notes To The Financial Statements (Continued)

### For The Year Ended 31 December 2024

#### 5 Expenditure on charitable activities

	2024	2023
	£	£
<b>Direct costs</b>		
Staff costs	29,739	46,192
Airspace infringements awareness courses	16,210	18,941
Flight safety expenses	21,097	23,017
Seminars	-	410
Administrative services	16,600	18,800
Safety evenings	1,392	3,673
Events	2,386	2,441
Electronic Conspicuity - Human Factors	616	30,535
	<u>88,040</u>	<u>144,009</u>
<b>Share of support and governance costs (see note 6)</b>		
Support	21,367	21,313
	<u>109,407</u>	<u>165,322</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>109,407</u>	<u>165,322</u>

#### 6 Support costs allocated to activities

	2024	2023
	£	£
Executive expenses	1,918	1,483
Council and board meeting expenses	678	841
Office	9,171	8,410
Rent and electricity	2,766	3,547
Insurance	3,618	3,466
Bank charges	151	579
Irrecoverable VAT	740	537
Legal and professional fees	74	40
Depreciation	601	960
Independent Examiner's fee (governance cost)	1,650	1,450
	<u>21,367</u>	<u>21,313</u>
<b>Analysed between:</b>		
Unrestricted funds	<u>21,367</u>	<u>21,313</u>

#### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, no trustee received reimbursed expenses (2023 - 1 reimbursed £29).

# General Aviation Safety Council

## Notes To The Financial Statements (Continued)

### For The Year Ended 31 December 2024

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#### 8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	1	1
	<u>1</u>	<u>1</u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	27,998	44,500
Other pension costs	1,741	1,692
	<u>29,739</u>	<u>46,192</u>

There were no employees whose annual remuneration was more than £60,000.

#### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 10 Tangible fixed assets

	Office equipment £
<b>Cost</b>	
At 1 January 2024	30,744
At 31 December 2024	<u>30,744</u>
<b>Depreciation and impairment</b>	
At 1 January 2024	30,143
Depreciation charged in the year	601
At 31 December 2024	<u>30,744</u>
<b>Carrying amount</b>	
At 31 December 2023	<u>600</u>

# General Aviation Safety Council

## Notes To The Financial Statements (Continued)

### For The Year Ended 31 December 2024

<b>11 Debtors</b>		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>			
Trade debtors		2,348	3,250
Other debtors		2,736	2,546
Prepayments and accrued income		2,660	2,889
		<u>7,744</u>	<u>8,685</u>
<b>12 Creditors: amounts falling due within one year</b>		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Other taxation and social security		(359)	2,467
Trade creditors		5,486	4,083
Accruals and deferred income		4,220	6,262
		<u>9,347</u>	<u>12,812</u>
<b>13 Retirement benefit schemes</b>		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>			
Charge to profit or loss in respect of defined contribution schemes		1,741	1,692
		<u>1,741</u>	<u>1,692</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

#### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 January 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	22,172	105,923	(109,407)	18,688
	<u>22,172</u>	<u>105,923</u>	<u>(109,407)</u>	<u>18,688</u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	26,533	160,961	(165,322)	22,172
	<u>26,533</u>	<u>160,961</u>	<u>(165,322)</u>	<u>22,172</u>

# **General Aviation Safety Council**

## **Notes To The Financial Statements (Continued)**

### **For The Year Ended 31 December 2024**

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#### **15 Related party transactions**

There were no disclosable related party transactions during the year (2023 - none).

**GENERAL AVIATION SAFETY COUNCIL**

England & Wales - Charity number 1094175

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# Accounts

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**Registered number: 04425086**  
**Charity number: 1094175**

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Trustees' report and financial statements**  
**for the year ended 31 December 2023**

**General Aviation Safety Council**  
**(A company limited by guarantee)**

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**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Reference and administrative details of the company, its trustees and advisers  
for the year ended 31 December 2023**

**Trustees**

M Bagshaw, Chairman  
G Coleman, Deputy Chairman  
Mrs E Walkinson, Treasurer  
R G Hughes  
P A Hall  
R Mason  
M Robinson  
T R Scorer  
S Slater  
S R Tilling (appointed 19 October 2023)

**Company registered number**

04425086

**Charity registered number**

1094175

**Registered office**

Rochester Airport, Chatham, Kent, ME5 9SD

**Company secretary**

M O'Donoghue

**Chief executive officer**

M O'Donoghue

**Accountants**

Chavereys Limited, The Goods Shed, Jubilee Way, Faversham, Kent, ME13 8GD

**Bankers**

Charities Aid Foundation Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

# **General Aviation Safety Council**

## **(A company limited by guarantee)**

### **Trustees' report for the year ended 31 December 2023**

The trustees present their annual report together with the financial statements of the General Aviation Safety Council for the period 1 January 2023 to 31 December 2023. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

#### **Objectives and activities**

- **Policies and objectives**

The objects for which the charity is established are to foster the development of general aviation in the United Kingdom along safe lines by encouraging competence, safety and good airmanship among general aviation pilots, operators and all concerned with general aviation activity.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

- **Activities undertaken to achieve objectives**

The charity produces its own flight safety magazine which is distributed to subscribers together with a free monthly newsletter (circulation c 9,000). The charity has participated at aviation events, promoted discussions within the aviation community through the use of seminars and maintaining its own website to help further the charity's objectives. The delivery of Safety Events and safety promotional activities together with Airspace Infringements Awareness courses through a team of volunteer Regional Safety Officers are core activities.

# **General Aviation Safety Council**

## **(A company limited by guarantee)**

### **Trustees' report (continued)**

#### **for the year ended 31 December 2023**

#### **Achievements and performance**

- **Review of activities**

The statement of financial activities for the year is set out on page 6 of the financial statements. A summary of the financial results and the work of the charity is set out below.

The Board decided to continue with the popular physical Safety Evenings delivered to flying clubs, associations and other organisations during 2023. GASCo was represented at the major GA events during the year at Blackbushe Airport, Wycombe Air Park, Leeds East International and the LAA's Grass Roots fly-in at Popham, setting up a 'safety village' alongside the UK's AIRPROX Board and Confidential Human Factors Reporting and delivering safety seminars at three of the shows. The free Airspace Infringement Avoidance webinars took place at the beginning of six months of the year and continued to earn praise from the attendees and the Authorities for their accessibility and relevance. Airspace Infringement Awareness courses were delivered online with a frequency of one to two courses per week to the total satisfaction of the CAA and, most importantly, with positive feedback from the attendees. These courses generated a net surplus of £7,063. In addition GASCo assisted the Royal Air Force in running a Military Civil Air Safety Day at RAF Benson which was rated as a huge success by attendees and the organisers although it resulted in a small loss to the GASCo.

GASCo was awarded a contract by the CAA to provide Human Factors advice to GA pilots on the use of electronic conspicuity devices. GASCo subcontracted much of this work to an internationally recognised aviation human factors scientist and a comprehensive report and training video were produced. Both deliverables were well received and the additional income generated contributed to the reduction in the deficit incurred in previous years helping to offset the £17,000 redundancy payment that was made to staff at the beginning of the year.

During the year, meetings of the Board and Council were held in person and online as were some of the General Aviation meetings that representatives of GASCo normally attend (e.g. The Department of Transport's Aviation Safety meetings, General Aviation Partnership; the UK Flight Safety Committee; Local Airspace Infringement Team meetings; Regional Airspace User Working Groups and others)

Charitable donations were increased by the use of 'contactless' card readers at certain events and holding raffles at the end of Safety Evenings with prizes generously supplied by Pooley's and AFE Limited.

#### **Financial review**

- **Reserves policy**

The board has set the minimum reserve at £15,000 which is broadly equivalent to 3 months operating costs for the charity. This reserve is needed to sustain the charity and enable it to pursue its charitable objects in the event a major source of funding is withdrawn while new avenues for funding are explored. The actual current reserves (unrestricted funds) were £22,173 as at 31 December 2023.

- **Deficit**

The charity's deficit for the year was £4,360 (2022: deficit £26,388). Member's annual contributions totalled £44,675 (2022: £44,049), this is the charity's core source of income. In addition the charity derived income from airspace infringements awareness courses for which a fee was charged and related activities.

# **General Aviation Safety Council**

## **(A company limited by guarantee)**

### **Trustees' report (continued)**

#### **for the year ended 31 December 2023**

#### **Structure, governance and management**

- **Constitution**

General Aviation Safety Council is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

- **Methods of appointment or election of trustees**

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

- **Organisational structure and decision-making policies**

The charity is managed by the board of trustees. Each trustee must be a member of one of the full member organisations. These are governmental departments and agencies, representative general aviation organisations of individuals and corporate bodies, and learned societies, all of whom are interested in furthering the objectives of the charity.

#### **Plans for future periods**

The cost savings measures taken during 2023 proved effective in significantly reducing the deficit of the previous two years. Further economies will be taken in 2024 with the aim of returning a small surplus at the end of the year. Plans for future economies will be addressed during 2024. Measures that will be investigated include closing the GASCo office at Rochester City Airport taking up an offer to occupy spare accommodation at AOPA's headquarters at Lakeside Pavilion, Kemsing and reductions in staff hours so that GASCo can continue to meet its charitable objects of disseminating flight safety information widely throughout the General Aviation Community through the medium of seminars, webinars, safety evenings, social media and eLearning capitalising on GASCo's team of dedicated and highly experienced volunteer Regional Safety Officers all of whom are passionate about flight safety. GASCo will continue to seek new business opportunities in accordance with its charitable objects and has one major long-term project underway.

#### **Members' liability**

The trustees of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

Approved by order of the members of the board of trustees on 3 July 2024 and signed on their behalf by:

**M Bagshaw**  
Chairman

**General Aviation Safety Council  
(A company limited by guarantee)**

**Independent examiner's report  
for the year ended 31 December 2023**

**Independent examiner's report to the trustees of General Aviation Safety Council ('the company')**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for my work or for this report.

Signed:

Dated: 3 July 2024

Iain Morris            FCA

**Chavereys Limited**

Chartered Accountants

Faversham

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31 December 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>				
Donations and legacies	3	50,034	50,034	50,349
Charitable activities	4	110,886	110,886	57,366
Investments	5	41	41	25
Other income		-	-	250
<b>Total income</b>		<b>160,961</b>	<b>160,961</b>	<b>107,990</b>
<b>Expenditure on:</b>				
Charitable activities		165,321	165,321	134,378
<b>Total expenditure</b>		<b>165,321</b>	<b>165,321</b>	<b>134,378</b>
<b>Net movement in funds</b>		<b>(4,360)</b>	<b>(4,360)</b>	<b>(26,388)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		26,533	26,533	52,921
Net movement in funds		(4,360)	(4,360)	(26,388)
<b>Total funds carried forward</b>		<b>22,173</b>	<b>22,173</b>	<b>26,533</b>

The notes on pages 8 to 14 form part of these financial statements.

**General Aviation Safety Council**  
**(A company limited by guarantee)**  
**Registered number: 04425086**

**Balance sheet**  
**as at 31 December 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	9	<b>600</b>	1,560
		<b>600</b>	1,560
<b>Current assets</b>			
Debtors	10	<b>8,685</b>	5,440
Cash at bank and in hand		<b>25,699</b>	27,910
		<b>34,384</b>	33,350
Creditors: amounts falling due within one year	11	<b>(12,812)</b>	(8,377)
<b>Net current assets</b>		<b>21,572</b>	24,973
<b>Total assets less current liabilities</b>		<b>22,172</b>	26,533
<b>Net assets excluding pension asset</b>		<b>22,172</b>	26,533
<b>Total net assets</b>		<b>22,172</b>	26,533
<b>Charity funds</b>			
Restricted funds		-	-
Unrestricted funds		<b>22,172</b>	26,533
<b>Total funds</b>		<b>22,172</b>	26,533

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 03 July 2024 and signed on their behalf by:

**M Bagshaw**  
Chairman

The notes on pages 8 to 14 form part of these financial statements.

# **General Aviation Safety Council**

## **(A company limited by guarantee)**

### **Notes to the financial statements for the year ended 31 December 2023**

#### **1. General information**

The charity is a company limited by guarantee registered in England & Wales. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

The registered office of the company is Rochester Airport, Chatham, Kent, ME5 9SD.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

General Aviation Safety Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **2.2 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### **2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs are those cost incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### **2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2023**

**2. Accounting policies (continued)**

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment - 33% straight line

**2.6 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

**3. Income from donations and legacies**

	Unrestricted funds	<b>Total funds</b>	<i>Total funds</i>
	<b>2023</b>	<b>2023</b>	<i>2022</i>
	£	£	£
Council members	44,675	<b>44,675</b>	44,049
Other donations and sundry income	5,359	<b>5,359</b>	6,300
<b>Total 2023</b>	<b>50,034</b>	<b>50,034</b>	50,349
<i>Total 2022</i>	<i>50,349</i>	<i>50,349</i>	

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2023**

**4. Income from charitable activities**

	Unrestricted funds	<b>Total funds</b>	<i>Total funds</i>
	<b>2023</b>	<b>2023</b>	<i>2022</i>
	£	£	£
Flight Safety subscriptions	19,507	<b>19,507</b>	18,855
Seminars	880	<b>880</b>	5,733
Electronic Conspicuity - Human Factors	50,000	<b>50,000</b>	-
Airspace infringements awareness courses	33,956	<b>33,956</b>	26,430
Projects	6,543	<b>6,543</b>	6,348
<b>Total 2023</b>	<u>110,886</u>	<u><b>110,886</b></u>	<u>57,366</u>
<i>Total 2022</i>	<u>57,366</u>	<u>57,366</u>	

**5. Investment income**

	Unrestricted funds	<b>Total funds</b>	<i>Total funds</i>
	<b>2023</b>	<b>2023</b>	<i>2022</i>
	£	£	£
Investment income - local cash	41	<b>41</b>	25
	<u>41</u>	<u><b>41</b></u>	<u>25</u>

**6. Analysis of expenditure by activities**

	<b>Direct costs</b>	<b>Support costs</b>	<b>Total funds</b>	<i>Total funds</i>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<i>2022</i>
	£	£	£	£
Charitable activities	144,009	21,313	<b>165,322</b>	134,379
	<u>144,009</u>	<u>21,313</u>	<u><b>165,322</b></u>	<u>134,379</u>
<i>Total 2022</i>	<u>108,905</u>	<u>25,474</u>	<u>134,379</u>	

All direct and support costs for the current and prior period relate to the unrestricted funds of the charity.

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2023**

**6. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Staff costs	<b>46,192</b>	33,519
Airspace infringements awareness courses expenses	<b>18,941</b>	14,323
Flight safety expenses (inc. publishing cost)	<b>23,017</b>	23,523
Seminars	<b>410</b>	3,379
Administrative services	<b>18,800</b>	31,000
Safety evenings	<b>3,673</b>	2,566
Events	<b>2,441</b>	525
Electronic Conspicuity - Human Factors	<b>30,535</b>	70
	<b>144,009</b>	108,905

**Analysis of support costs**

	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Executive expenses	<b>1,483</b>	2,351
Council and board meeting expenses	<b>841</b>	941
Office	<b>8,410</b>	10,852
Rent and electricity	<b>3,547</b>	4,432
Insurance	<b>3,466</b>	3,257
Bank charges	<b>579</b>	537
Irrecoverable VAT	<b>537</b>	653
Independent Examiner's fee (governance cost)	<b>1,450</b>	1,500
Legal and professional fees	<b>40</b>	-
Depreciation	<b>960</b>	951
	<b>21,313</b>	25,474

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2023**

**7. Staff costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>44,502</b>	31,523
Contribution to defined contribution pension schemes	<b>1,691</b>	1,996
	<b>46,193</b>	33,519

The average number of persons employed by the company during the year was as follows:

	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
Administration	<b>1</b>	1

No employee received remuneration amounting to more than £60,000 in either year.

**8. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, expenses totalling £29 were reimbursed or paid directly to 1 trustee (2022 - £nil).

**9. Tangible fixed assets**

	<b>Office equipment</b>
	<b>£</b>
<b>Cost or valuation</b>	
At 1 January 2023	<b>30,744</b>
At 31 December 2023	<b>30,744</b>
<b>Depreciation</b>	
At 1 January 2023	<b>29,183</b>
Charge for the year	<b>960</b>
At 31 December 2023	<b>30,143</b>

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2023**

**9. Tangible fixed assets (continued)**

	<b>Office equipment £</b>
<b>Net book value</b>	
At 31 December 2023	<b>601</b>
At 31 December 2022	<b>1,560</b>

**10. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
<b>Due within one year</b>		
Trade debtors	<b>3,250</b>	-
Other debtors	<b>2,546</b>	2,667
Prepayments and accrued income	<b>2,889</b>	2,773
	<b>8,685</b>	5,440

**11. Creditors: Amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Trade creditors	<b>4,083</b>	3,735
Other taxation and social security	<b>2,467</b>	-
Accruals and deferred income	<b>6,262</b>	4,642
	<b>12,812</b>	8,377

**12. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 January 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2023 £</b>
General funds	<b>26,533</b>	<b>160,550</b>	<b>(164,911)</b>	<b>22,172</b>

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2023**

**12. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
General funds	52,921	104,611	(130,999)	26,533

**13. Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,691 (2022 - £1,996).

**GENERAL AVIATION SAFETY COUNCIL**

England & Wales - Charity number 1094175

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# Accounts

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**Registered number: 04425086**  
**Charity number: 1094175**

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Trustees' report and financial statements**  
**for the year ended 31 December 2021**

**General Aviation Safety Council**  
**(A company limited by guarantee)**

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**General Aviation Safety Council  
(A company limited by guarantee)**

**Reference and administrative details of the company, its trustees and advisers  
for the year ended 31 December 2021**

**Trustees**

M Bagshaw, Chairman  
G Coleman, Deputy Chairman  
Mrs E Walkinshaw, Treasurer  
J L Broad  
P Claiden  
R G Hughes (appointed 2 November 2021)  
P A Hall  
R Mason  
M Robinson  
S Slater  
G C Weighell (resigned 1 November 2021)

**Company registered number**

04425086

**Charity registered number**

1094175

**Registered office**

Rochester Airport, Chatham, Kent, ME5 9SD

**Company secretary**

M O'Donoghue

**Chief executive officer**

M O'Donoghue

**Accountants**

Chavereys, 2 Jubilee Way, Faversham, Kent, ME13 8GD

**Bankers**

Charities Aid Foundation Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

# **General Aviation Safety Council**

## **(A company limited by guarantee)**

### **Trustees' report for the year ended 31 December 2021**

The trustees present their annual report together with the financial statements of the General Aviation Safety Council for the 1 January 2021 to 31 December 2021. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

#### **Objectives and activities**

##### **• Policies and objectives**

The objects for which the charity is established are to foster the development of general aviation in the United Kingdom along safe lines by encouraging competence, safety and good airmanship among general aviation pilots, operators and all concerned with general aviation activity.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **• Activities undertaken to achieve objectives**

The charity produces its own flight safety magazine which is distributed to subscribers together with a free monthly newsletter (circulation c 5,000). The charity has participated at aviation events, promoted discussions within the aviation community through the use of seminars and maintained its own website to help further the charity's objectives. The delivery of Safety Events and safety promotional activities together with Airspace Infringements Awareness courses through a team of volunteer Regional Safety Officers are core activities. The delivery of safety events up until 31 March 2022 was funded by the Civil Aviation Authority (CAA) when the contract was terminated in favour of a different approach which relied heavily based on webinars, social media and other channels particularly aimed at the younger cohort of General Aviation pilots. GASCo continued to run safety events to meet its charitable objects without the benefit of additional funding from the CAA.

# **General Aviation Safety Council**

## **(A company limited by guarantee)**

### **Trustees' report (continued)**

#### **for the year ended 31 December 2021**

#### **Achievements and performance**

##### **• Review of activities**

The statement of financial activities for the year is set out on page 6 of the financial statements. A summary of the financial results and the work of the charity is set out below.

The COVID -19 pandemic continued to have an effect on the charity during 2021 reducing the number of physical safety events and an understandable reluctance by some members of the community to attend indoor gatherings. During the first four months of the year, the highly successful safety evening webinars developed in 2020 continued with fifteen safety evenings being delivered this way reaching an audience of some 3,000 pilots. In addition, two dedicated webinars were held (focused on gliding and helicopter and safety) which attracted even larger audiences. The helicopter webinar featuring the President of the Robinson Helicopter Company was of particular note attracting a large world-wide audience. The first major outside event for two years following lockdown was the Light Aircraft Association Rally at which GASCo was fully represented and led the formation of a 'safety village' alongside the UK's AIRPROX Board and Confidential Human Factors Reporting Programme. During the year GASCo also exhibited at the Private Flyer events at Leeds East Airport and Wycombe Air Park delivering safety seminars while at both shows. Free monthly Airspace Infringement Avoidance webinars were delivered starting in April which proved very popular and were praised by the Authorities for their accessibility and relevance. Airspace Infringement Awareness courses continued to be delivered online with a frequency of one to two courses per week to the total satisfaction of the CAA and, most importantly, with positive feedback from the attendees.

##### **• Review of activities (continued)**

During the year, all meetings of the Board and Council were held online as were the General Aviation meetings that representatives of GASCo normally attend (e.g. Department of Transport's Aviation Safety meetings, General Aviation Partnership; the UK Flight Safety Committee; Local Airspace Infringement Team meetings; Regional Airspace User Working Groups and others). These were all well attended and productive despite the lack of face-to-face contact. Donations continued to be a reduced levels compared with previous years reflecting the reduction in the number number of physical events. Other methods of online donation were provided in lieu but were not as effective as the 'door collection'.

#### **Financial review**

##### **• Reserves policy**

The board has set the minimum reserve at £30,000 which is broadly equivalent to 6 months operating costs for the charity. This reserve is needed to sustain the charity and enable it to pursue its charitable objects in the event a major source of funding is withdrawn while new avenues for funding are explored. The actual current reserves (unrestricted funds) were £52,921 as at 31 December 2021.

##### **• Surplus**

The charity's deficit for the year was £22,741 (2020: surplus £2,913). Member's annual contributions totalled £48,842 (2020: £42,306), this is the charity's core source of income. In addition the charity derived income from organising flight safety evenings and related activities together with airspace infringements awareness courses for which a fee was charged.

#### **Structure, governance and management**

##### **• Constitution**

General Aviation Safety Council is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 December 2021**

**Structure, governance and management (continued)**

• **Methods of appointment or election of trustees**

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

• **Organisational structure and decision-making policies**

The charity is managed by the board of trustees. Each trustee must be a member of one of the full member organisations. These are governmental departments and agencies, representative general aviation organisations of individuals and corporate bodies, and learned societies, all of whom are interested in furthering the objectives of the charity.

**Plans for future periods**

The CAA's decision not to award GASCo the new safety promotion contract hit the charity hard financially but the Board decided to continue its mission to disseminate flight safety information widely throughout the General Aviation Community through the medium of seminars, webinars, safety evenings, social media and eLearning capitalising on GASCo's team of dedicated and highly experienced volunteer Regional Safety Officers all of whom are passionate about flight safety.

The trustees and Chief Executive are seized with the need to address the mismatch between incoming resources and expenditure and plan to close this gap by investigating new avenues for service delivery and alternative funding sources.

**Members' liability**

The trustees of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

Approved by order of the members of the board of trustees on 22 July 2022 and signed on their behalf by:



**M Bagshaw**  
Chairman

**General Aviation Safety Council  
(A company limited by guarantee)**

**Independent examiner's report  
for the year ended 31 December 2021**

**Independent examiner's report to the trustees of General Aviation Safety Council ('the company')**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for my work or for this report.

Signed:



Dated: 22 July 2022

Iain Morris

FCA

**Chavereys**

Chartered Accountants

Faversham

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31 December 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>				
Donations and legacies	3	52,000	52,000	54,022
Charitable activities	4	60,764	60,764	101,728
<b>Total income</b>		<u>112,764</u>	<u>112,764</u>	<u>155,750</u>
<b>Expenditure on:</b>				
Charitable activities		135,505	135,505	152,836
<b>Total expenditure</b>		<u>135,505</u>	<u>135,505</u>	<u>152,836</u>
<b>Net movement in funds</b>		<u>(22,741)</u>	<u>(22,741)</u>	<u>2,914</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		75,662	75,662	72,748
Net movement in funds		(22,741)	(22,741)	2,914
<b>Total funds carried forward</b>		<u>52,921</u>	<u>52,921</u>	<u>75,662</u>

The notes on pages 8 to 15 form part of these financial statements.

**General Aviation Safety Council**  
**(A company limited by guarantee)**  
**Registered number: 04425086**

**Balance sheet**  
**as at 31 December 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	8	719	513
		<u>719</u>	<u>513</u>
<b>Current assets</b>			
Debtors	9	6,084	31,294
Cash at bank and in hand		54,254	55,628
		<u>60,338</u>	<u>86,922</u>
Creditors: amounts falling due within one year	10	(8,136)	(11,773)
<b>Net current assets</b>		<u>52,202</u>	<u>75,149</u>
<b>Total assets less current liabilities</b>		<u>52,921</u>	<u>75,662</u>
<b>Net assets excluding pension asset</b>		<u>52,921</u>	<u>75,662</u>
<b>Total net assets</b>		<u><u>52,921</u></u>	<u><u>75,662</u></u>
<b>Charity funds</b>			
Restricted funds	11	-	-
Unrestricted funds	11	52,921	75,662
<b>Total funds</b>		<u><u>52,921</u></u>	<u><u>75,662</u></u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 22 July 2022 and signed on their behalf by:



**M Bagshaw**  
Chairman



**Mrs E Walkinshaw**  
Treasurer

The notes on pages 8 to 15 form part of these financial statements.

**General Aviation Safety Council**  
**(A company limited by guarantee)**  
**Registered number: 04425086**

**Balance sheet**  
**as at 31 December 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	8	<b>719</b>	513
		<u>719</u>	<u>513</u>
<b>Current assets</b>			
Debtors	9	<b>6,084</b>	31,294
Cash at bank and in hand		<b>54,254</b>	55,628
		<u>60,338</u>	<u>86,922</u>
Creditors: amounts falling due within one year	10	<b>(8,136)</b>	(11,773)
<b>Net current assets</b>		<b>52,202</b>	75,149
<b>Total assets less current liabilities</b>		<b>52,921</b>	75,662
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<b>Total net assets</b>		<b>52,921</b>	75,662
<b>Charity funds</b>			
Restricted funds	11	-	-
Unrestricted funds	11	<b>52,921</b>	75,662
<b>Total funds</b>		<b>52,921</b>	75,662

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The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 22 July 2022 and signed on their behalf by:

  
**M Bagshaw**  
 Chairman

  
**Mrs E Walkinshaw**  
 Treasurer

The notes on pages 8 to 15 form part of these financial statements.

# **General Aviation Safety Council**

## **(A company limited by guarantee)**

### **Notes to the financial statements for the year ended 31 December 2021**

#### **1. General information**

The charity is a company limited by guarantee registered in England & Wales. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

The registered office of the company is Rochester Airport, Chatham, Kent, ME5 9SD.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

General Aviation Safety Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **2.2 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### **2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs are those cost incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### **2.4 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.



**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2021**

**4. Income from charitable activities**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Flight Safety subscriptions	19,608	<b>19,608</b>	18,394
Seminars	4,468	<b>4,468</b>	6,585
Safety evenings	14,354	<b>14,354</b>	48,915
Airspace infringements awareness courses	16,200	<b>16,200</b>	20,855
Projects	6,134	<b>6,134</b>	6,054
Other income	-	-	925
<b>Total 2021</b>	<u>60,764</u>	<u><b>60,764</b></u>	<u>101,728</u>
<i>Total 2020</i>	<u>101,728</u>	<u>101,728</u>	

**5. Analysis of expenditure by activities**

	Direct costs 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	<u>113,929</u>	<u>21,576</u>	<u><b>135,505</b></u>	<u>152,836</u>
<i>Total 2020</i>	<u>122,141</u>	<u>30,695</u>	<u>152,836</u>	

All direct and support costs for the current and prior period relate to the unrestricted funds of the charity.

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2021**

**5. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Staff costs	34,626	33,932
Airspace infringements awareness courses expenses	10,211	14,966
Flight safety expenses (inc. publishing cost)	20,939	21,028
Seminars	3,326	5,306
Administrative services	32,600	35,200
Safety evenings	4,243	10,704
Events	1,410	-
Projects	1,276	1,005
CAA proposal costs	5,298	-
	<b>113,929</b>	<b>122,141</b>

**Analysis of support costs**

	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Executive expenses	808	1,000
Council and board meeting expenses	254	314
Office	8,466	7,694
Rent and electricity	4,969	11,632
Insurance	3,143	3,090
Bank charges	565	1,087
Irrecoverable VAT	944	662
Independent Examiner's fee (governance cost)	1,420	1,307
Legal and professional fees	135	2,781
Depreciation	872	1,128
	<b>21,576</b>	<b>30,695</b>

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2021**

**6. Staff costs**

	2021 £	2020 £
Wages and salaries	32,621	31,874
Contribution to defined contribution pension schemes	2,005	2,058
	<u>34,626</u>	<u>33,932</u>

The average number of persons employed by the company during the year was as follows:

	2021 No.	2020 No.
Administration	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

**7. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, expenses totalling £NIL were reimbursed or paid directly to trustee (2020 - £268 to 1 trustees)..

**8. Tangible fixed assets**

	Office equipment £
<b>Cost or valuation</b>	
At 1 January 2021	27,873
Additions	1,078
At 31 December 2021	<u>28,951</u>
<b>Depreciation</b>	
At 1 January 2021	27,360
Charge for the year	872
At 31 December 2021	<u>28,232</u>

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2021**

**8. Tangible fixed assets (continued)**

	<b>Office equipment £</b>
<b>Net book value</b>	
At 31 December 2021	<b>719</b>
At 31 December 2020	<b>513</b>

**9. Debtors**

	<b>2021 £</b>	<b>2020 £</b>
<b>Due within one year</b>		
Other debtors	<b>3,461</b>	28,488
Prepayments and accrued income	<b>2,623</b>	2,806
	<b>6,084</b>	31,294

**10. Creditors: Amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
Trade creditors	<b>2,877</b>	1,669
Other taxation and social security	-	1,915
Other creditors	-	48
Accruals and deferred income	<b>5,259</b>	8,141
	<b>8,136</b>	11,773

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2021**

**11. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 January 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 December 2021</b>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds - all funds	<b>75,662</b>	<b>109,438</b>	<b>(132,179)</b>	<b>52,921</b>

**Statement of funds - prior year**

	<i>Balance at 1 January 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 December 2020</i>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds - all funds	<i>72,748</i>	<i>155,750</i>	<i>(152,836)</i>	<i>75,662</i>

**12. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 January 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 December 2021</b>
	£	£	£	£
General funds	<b>75,662</b>	<b>109,438</b>	<b>(132,179)</b>	<b>52,921</b>

**Summary of funds - prior year**

	<i>Balance at 1 January 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 December 2020</i>
	£	£	£	£
General funds	<i>72,748</i>	<i>155,750</i>	<i>(152,836)</i>	<i>75,662</i>

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2021**

**13. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	719	<b>719</b>
Current assets	60,338	<b>60,338</b>
Creditors due within one year	(8,136)	<b>(8,136)</b>
<b>Total</b>	<u>52,921</u>	<u><b>52,921</b></u>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	513	513
Current assets	86,923	86,923
Creditors due within one year	(11,775)	(11,775)
<b>Total</b>	<u>75,661</u>	<u>75,661</u>

**14. Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,005 (2020 - £2,058).

**GENERAL AVIATION SAFETY COUNCIL**

England & Wales - Charity number 1094175

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# Accounts

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**Registered number: 04425086**  
**Charity number: 1094175**

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Trustees' report and financial statements**  
**for the year ended 31 December 2021**

**General Aviation Safety Council  
(A company limited by guarantee)**

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<b>Independent examiner's report</b>	5
<b>Statement of financial activities</b>	6
<b>Balance sheet</b>	7
<b>Notes to the financial statements</b>	8 - 15

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Reference and administrative details of the company, its trustees and advisers**  
**for the year ended 31 December 2021**

**Trustees**

M Bagshaw, Chairman  
G Coleman, Deputy Chairman  
Mrs E Walkinshaw, Treasurer  
J L Broad  
P Claiden  
R G Hughes (appointed 2 November 2021)  
P A Hall  
R Mason  
M Robinson  
S Slater  
G C Weighell (resigned 1 November 2021)

**Company registered number**

04425086

**Charity registered number**

1094175

**Registered office**

Rochester Airport, Chatham, Kent, ME5 9SD

**Company secretary**

M O'Donoghue

**Chief executive officer**

M O'Donoghue

**Accountants**

Chavereys, 2 Jubilee Way, Faversham, Kent, ME13 8GD

**Bankers**

Charities Aid Foundation Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

# **General Aviation Safety Council**

## **(A company limited by guarantee)**

### **Trustees' report for the year ended 31 December 2021**

The trustees present their annual report together with the financial statements of the General Aviation Safety Council for the 1 January 2021 to 31 December 2021. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

#### **Objectives and activities**

##### **• Policies and objectives**

The objects for which the charity is established are to foster the development of general aviation in the United Kingdom along safe lines by encouraging competence, safety and good airmanship among general aviation pilots, operators and all concerned with general aviation activity.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **• Activities undertaken to achieve objectives**

The charity produces its own flight safety magazine which is distributed to subscribers together with a free monthly newsletter (circulation c 5,000). The charity has participated at aviation events, promoted discussions within the aviation community through the use of seminars and maintained its own website to help further the charity's objectives. The delivery of Safety Events and safety promotional activities together with Airspace Infringements Awareness courses through a team of volunteer Regional Safety Officers are core activities. The delivery of safety events up until 31 March 2022 was funded by the Civil Aviation Authority (CAA) when the contract was terminated in favour of a different approach which relied heavily based on webinars, social media and other channels particularly aimed at the younger cohort of General Aviation pilots. GASCo continued to run safety events to meet its charitable objects without the benefit of additional funding from the CAA.

# **General Aviation Safety Council**

## **(A company limited by guarantee)**

### **Trustees' report (continued)**

#### **for the year ended 31 December 2021**

#### **Achievements and performance**

##### **• Review of activities**

The statement of financial activities for the year is set out on page 6 of the financial statements. A summary of the financial results and the work of the charity is set out below.

The COVID -19 pandemic continued to have an effect on the charity during 2021 reducing the number of physical safety events and an understandable reluctance by some members of the community to attend indoor gatherings. During the first four months of the year, the highly successful safety evening webinars developed in 2020 continued with fifteen safety evenings being delivered this way reaching an audience of some 3,000 pilots. In addition, two dedicated webinars were held (focused on gliding and helicopter and safety) which attracted even larger audiences. The helicopter webinar featuring the President of the Robinson Helicopter Company was of particular note attracting a large world-wide audience. The first major outside event for two years following lockdown was the Light Aircraft Association Rally at which GASCo was fully represented and led the formation of a 'safety village' alongside the UK's AIRPROX Board and Confidential Human Factors Reporting Programme. During the year GASCo also exhibited at the Private Flyer events at Leeds East Airport and Wycombe Air Park delivering safety seminars while at both shows. Free monthly Airspace Infringement Avoidance webinars were delivered starting in April which proved very popular and were praised by the Authorities for their accessibility and relevance. Airspace Infringement Awareness courses continued to be delivered online with a frequency of one to two courses per week to the total satisfaction of the CAA and, most importantly, with positive feedback from the attendees.

##### **• Review of activities (continued)**

During the year, all meetings of the Board and Council were held online as were the General Aviation meetings that representatives of GASCo normally attend (e.g. Department of Transport's Aviation Safety meetings, General Aviation Partnership; the UK Flight Safety Committee; Local Airspace Infringement Team meetings; Regional Airspace User Working Groups and others). These were all well attended and productive despite the lack of face-to-face contact. Donations continued to be a reduced levels compared with previous years reflecting the reduction in the number number of physical events. Other methods of online donation were provided in lieu but were not as effective as the 'door collection'.

#### **Financial review**

##### **• Reserves policy**

The board has set the minimum reserve at £30,000 which is broadly equivalent to 6 months operating costs for the charity. This reserve is needed to sustain the charity and enable it to pursue its charitable objects in the event a major source of funding is withdrawn while new avenues for funding are explored. The actual current reserves (unrestricted funds) were £52,921 as at 31 December 2021.

##### **• Surplus**

The charity's deficit for the year was £22,741 (2020: surplus £2,913). Member's annual contributions totalled £48,842 (2020: £42,306), this is the charity's core source of income. In addition the charity derived income from organising flight safety evenings and related activities together with airspace infringements awareness courses for which a fee was charged.

#### **Structure, governance and management**

##### **• Constitution**

General Aviation Safety Council is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 December 2021**

**Structure, governance and management (continued)**

• **Methods of appointment or election of trustees**

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

• **Organisational structure and decision-making policies**

The charity is managed by the board of trustees. Each trustee must be a member of one of the full member organisations. These are governmental departments and agencies, representative general aviation organisations of individuals and corporate bodies, and learned societies, all of whom are interested in furthering the objectives of the charity.

**Plans for future periods**

The CAA's decision not to award GASCo the new safety promotion contract hit the charity hard financially but the Board decided to continue its mission to disseminate flight safety information widely throughout the General Aviation Community through the medium of seminars, webinars, safety evenings, social media and eLearning capitalising on GASCo's team of dedicated and highly experienced volunteer Regional Safety Officers all of whom are passionate about flight safety.

The trustees and Chief Executive are seized with the need to address the mismatch between incoming resources and expenditure and plan to close this gap by investigating new avenues for service delivery and alternative funding sources.

**Members' liability**

The trustees of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

Approved by order of the members of the board of trustees on 22 July 2022 and signed on their behalf by:



**M Bagshaw**  
Chairman

**General Aviation Safety Council  
(A company limited by guarantee)**

**Independent examiner's report  
for the year ended 31 December 2021**

**Independent examiner's report to the trustees of General Aviation Safety Council ('the company')**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for my work or for this report.

Signed: 

Dated: 22 July 2022

Iain Morris

FCA

**Chavereys**

Chartered Accountants

Faversham

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31 December 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>				
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Charitable activities	4	60,764	60,764	101,728
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<b>Expenditure on:</b>				
Charitable activities		135,505	135,505	152,836
<b>Total expenditure</b>		<u>135,505</u>	<u>135,505</u>	<u>152,836</u>
<b>Net movement in funds</b>		<u>(22,741)</u>	<u>(22,741)</u>	<u>2,914</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		75,662	75,662	72,748
Net movement in funds		(22,741)	(22,741)	2,914
<b>Total funds carried forward</b>		<u>52,921</u>	<u>52,921</u>	<u>75,662</u>

The notes on pages 8 to 15 form part of these financial statements.

**General Aviation Safety Council**  
**(A company limited by guarantee)**  
**Registered number: 04425086**

**Balance sheet**  
**as at 31 December 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	8	<u>719</u>	<u>513</u>
		<b>719</b>	<b>513</b>
<b>Current assets</b>			
Debtors	9	6,084	31,294
Cash at bank and in hand		<u>54,254</u>	<u>55,628</u>
		<b>60,338</b>	<b>86,922</b>
Creditors: amounts falling due within one year	10	<u>(8,136)</u>	<u>(11,773)</u>
<b>Net current assets</b>		<b>52,202</b>	<b>75,149</b>
<b>Total assets less current liabilities</b>		<b>52,921</b>	<b>75,662</b>
<b>Net assets excluding pension asset</b>		<b>52,921</b>	<b>75,662</b>
<b>Total net assets</b>		<b>52,921</b>	<b>75,662</b>
<b>Charity funds</b>			
Restricted funds	11	-	-
Unrestricted funds	11	<u>52,921</u>	<u>75,662</u>
<b>Total funds</b>		<b>52,921</b>	<b>75,662</b>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 22 July 2022 and signed on their behalf by:



**M Bagshaw**  
Chairman



**Mrs E Walkinshaw**  
Treasurer

The notes on pages 8 to 15 form part of these financial statements.

**General Aviation Safety Council**  
**(A company limited by guarantee)**  
**Registered number: 04425086**

**Balance sheet**  
**as at 31 December 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	8	719	513
		<u>719</u>	<u>513</u>
<b>Current assets</b>			
Debtors	9	6,084	31,294
Cash at bank and in hand		54,254	55,628
		<u>60,338</u>	<u>86,922</u>
Creditors: amounts falling due within one year	10	(8,136)	(11,773)
<b>Net current assets</b>		<u>52,202</u>	<u>75,149</u>
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<b>Net assets excluding pension asset</b>		<u>52,921</u>	<u>75,662</u>
<b>Total net assets</b>		<u><u>52,921</u></u>	<u><u>75,662</u></u>
<b>Charity funds</b>			
Restricted funds	11	-	-
Unrestricted funds	11	52,921	75,662
<b>Total funds</b>		<u><u>52,921</u></u>	<u><u>75,662</u></u>

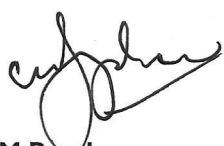
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The financial statements were approved and authorised for issue by the Trustees on 22 July 2022 and signed on their behalf by:



**M Bagshaw**  
Chairman



**Mrs E Walkinshaw**  
Treasurer

The notes on pages 8 to 15 form part of these financial statements.

# **General Aviation Safety Council**

## **(A company limited by guarantee)**

### **Notes to the financial statements for the year ended 31 December 2021**

#### **1. General information**

The charity is a company limited by guarantee registered in England & Wales. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

The registered office of the company is Rochester Airport, Chatham, Kent, ME5 9SD.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

General Aviation Safety Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **2.2 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### **2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs are those cost incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### **2.4 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.



**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2021**

**4. Income from charitable activities**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Flight Safety subscriptions	19,608	<b>19,608</b>	18,394
Seminars	4,468	<b>4,468</b>	6,585
Safety evenings	14,354	<b>14,354</b>	48,915
Airspace infringements awareness courses	16,200	<b>16,200</b>	20,855
Projects	6,134	<b>6,134</b>	6,054
Other income	-	-	925
<b>Total 2021</b>	<u>60,764</u>	<u><b>60,764</b></u>	<u>101,728</u>
<i>Total 2020</i>	<u>101,728</u>	<u>101,728</u>	

**5. Analysis of expenditure by activities**

	Direct costs 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	<u>113,929</u>	<u>21,576</u>	<u><b>135,505</b></u>	<u>152,836</u>
<i>Total 2020</i>	<u>122,141</u>	<u>30,695</u>	<u>152,836</u>	

All direct and support costs for the current and prior period relate to the unrestricted funds of the charity.

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2021**

**5. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Staff costs	34,626	33,932
Airspace infringements awareness courses expenses	10,211	14,966
Flight safety expenses (inc. publishing cost)	20,939	21,028
Seminars	3,326	5,306
Administrative services	32,600	35,200
Safety evenings	4,243	10,704
Events	1,410	-
Projects	1,276	1,005
CAA proposal costs	5,298	-
	<b>113,929</b>	<b>122,141</b>

**Analysis of support costs**

	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Executive expenses	808	1,000
Council and board meeting expenses	254	314
Office	8,466	7,694
Rent and electricity	4,969	11,632
Insurance	3,143	3,090
Bank charges	565	1,087
Irrecoverable VAT	944	662
Independent Examiner's fee (governance cost)	1,420	1,307
Legal and professional fees	135	2,781
Depreciation	872	1,128
	<b>21,576</b>	<b>30,695</b>

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2021**

**6. Staff costs**

	2021 £	2020 £
Wages and salaries	32,621	31,874
Contribution to defined contribution pension schemes	2,005	2,058
	<u>34,626</u>	<u>33,932</u>

The average number of persons employed by the company during the year was as follows:

	2021 No.	2020 No.
Administration	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

**7. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, expenses totalling £NIL were reimbursed or paid directly to trustee (2020 - £268 to 1 trustees)..

**8. Tangible fixed assets**

	Office equipment £
<b>Cost or valuation</b>	
At 1 January 2021	27,873
Additions	1,078
At 31 December 2021	<u>28,951</u>
<b>Depreciation</b>	
At 1 January 2021	27,360
Charge for the year	872
At 31 December 2021	<u>28,232</u>

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2021**

**8. Tangible fixed assets (continued)**

	<b>Office equipment £</b>
<b>Net book value</b>	
At 31 December 2021	<b>719</b>
At 31 December 2020	<b>513</b>

**9. Debtors**

	<b>2021 £</b>	<b>2020 £</b>
<b>Due within one year</b>		
Other debtors	<b>3,461</b>	28,488
Prepayments and accrued income	<b>2,623</b>	2,806
	<b>6,084</b>	31,294

**10. Creditors: Amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
Trade creditors	<b>2,877</b>	1,669
Other taxation and social security	-	1,915
Other creditors	-	48
Accruals and deferred income	<b>5,259</b>	8,141
	<b>8,136</b>	11,773

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2021**

**11. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 January 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 December 2021</b>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds - all funds	<b>75,662</b>	<b>109,438</b>	<b>(132,179)</b>	<b>52,921</b>

**Statement of funds - prior year**

	<i>Balance at 1 January 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 December 2020</i>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds - all funds	<i>72,748</i>	<i>155,750</i>	<i>(152,836)</i>	<i>75,662</i>

**12. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 January 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 December 2021</b>
	£	£	£	£
General funds	<b>75,662</b>	<b>109,438</b>	<b>(132,179)</b>	<b>52,921</b>

**Summary of funds - prior year**

	<i>Balance at 1 January 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 December 2020</i>
	£	£	£	£
General funds	<i>72,748</i>	<i>155,750</i>	<i>(152,836)</i>	<i>75,662</i>

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2021**

**13. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	719	<b>719</b>
Current assets	60,338	<b>60,338</b>
Creditors due within one year	(8,136)	<b>(8,136)</b>
<b>Total</b>	<u>52,921</u>	<u><b>52,921</b></u>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	513	513
Current assets	86,923	86,923
Creditors due within one year	(11,775)	(11,775)
<b>Total</b>	<u>75,661</u>	<u>75,661</u>

**14. Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,005 (2020 - £2,058).

**GENERAL AVIATION SAFETY COUNCIL**

England & Wales - Charity number 1094175

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# Accounts

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**Registered number: 04425086**  
**Charity number: 1094175**

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Trustees' report and financial statements**  
**for the year ended 31 December 2020**

**General Aviation Safety Council**  
**(A company limited by guarantee)**

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<b>Trustees' report</b>	2 - 4
<b>Independent examiner's report</b>	5
<b>Statement of financial activities</b>	6
<b>Balance sheet</b>	7
<b>Notes to the financial statements</b>	8 - 15

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Reference and administrative details of the company, its trustees and advisers  
for the year ended 31 December 2020**

**Trustees**

M Bagshaw, Chairman  
J L Broad, Deputy Chairman  
Mrs E Walkinshaw, Treasurer  
P Claiden  
G Coleman  
P A Hall  
R Mason  
M Robinson  
S Slater  
G C Weighell

**Company registered number**

04425086

**Charity registered number**

1094175

**Registered office**

Rochester Airport, Chatham, Kent, ME5 9SD

**Company secretary**

M O'Donoghue

**Chief executive officer**

M O'Donoghue

**Accountants**

Chavereys, 2 Jubilee Way, Faversham, Kent, ME13 8GD

**Bankers**

Charities Aid Foundation Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

# **General Aviation Safety Council**

## **(A company limited by guarantee)**

### **Trustees' report for the year ended 31 December 2020**

The trustees present their annual report together with the financial statements of the General Aviation Safety Council for the year 1 January 2020 to 31 December 2020. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

#### **Objectives and activities**

##### **● Policies and objectives**

The objects for which the charity is established are to foster the development of general aviation in the United Kingdom along safe lines by encouraging competence, safety and good airmanship among general aviation pilots, operators and all concerned with general aviation activity.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **● Activities undertaken to achieve objectives**

The charity produces its own flight safety magazine which is distributed to subscribers together with a free monthly newsletter (circulation c 5,000). The charity has participated at aviation events, promoted discussions within the aviation community through the use of seminars and maintained its own website to help further the charity's objectives. The delivery of Safety Evenings and Airspace Infringements Awareness Courses on behalf of the Civil Aviation Authority (CAA) through a team of volunteer Regional Safety Officers are core activities

#### **Achievements and performance**

##### **● Review of activities**

The statement of financial activities for the year is set out on page 6 of the financial statements. A summary of the financial results and the work of the charity is set out below.

The COVID -19 pandemic had a significant effect on the charity during 2020. All physical safety seminars had to be cancelled and seventeen safety evenings planned in the first quarter of the year were lost from the programme. A sum of £8,500 was refunded to the CAA in respect of these evenings. Similarly, two Airspace Infringements Awareness Courses had to be cancelled and an online solution sought. This involved a major redesign of the course so that it could be delivered as a Zoom meeting for two delegates. The online courses were an instant success proving to be much less expensive for delegates with no travel involved and a greater choice of when to attend. The two-to-one instructional ratio also enabled delegates to get more from the course. Building on the success of these online courses, the charity developed its safety evenings so that they could be delivered by webinar, the first of which was delivered in September. By the end of the year a total of just over 900 pilots had registered for these webinars in comparison to the 500 we would have expected to have reached through conventional safety evenings over the autumn period in previous years.

# **General Aviation Safety Council**

## **(A company limited by guarantee)**

### **Trustees' report (continued)**

#### **for the year ended 31 December 2020**

#### **Achievements and performance (continued)**

- **Review of activities (continued)**

During the year, all meetings of the Board and Council were held online as were the General Aviation meetings that representatives of GASCo normally attend (e.g. General Aviation Partnership; the CAA's GA Safety Risk Panel; the UK Flight Safety Committee; Local Airspace Infringement Team meetings; Regional Airspace User Working Groups and others). These were all well attended and productive despite the limitations imposed by the pandemic.

One safety campaign was run during the year. This dealt with the risk of returning to flying after the long layoff due to the COVID-19 restrictions. The project took the form of an e-learning course which was professionally dubbed using a voiceover actress and promoted widely by members of the Council and the European Aviation Safety Agency. The lack of flying meant that pilots had more time to reflect on their flying and prepare. As a result, safety queries from individuals and organisations continued to be answered and feedback and suggestions to improve flight safety were offered as in previous years.

The lack of physical safety evenings meant that the ability to collect donations at venues was severely curtailed, but Maidstone Borough Council's COVID-19 grant largely offset this shortfall and it was possible to trim expenditure in other areas so that the year ended with a modest surplus of incoming resources over expenditure. Office accommodation at Rochester airport became untenable at the end of 2019 for a number of reasons including the redevelopment of the site with the result that the office was relocated temporarily at short notice incurring additional rental and business rates costs during the year. In December less expensive accommodation became available adjacent to Rochester City Airport and the office was moved again pending relocation in 2021 to designated office space in the hub unit being constructed at the airport.

#### **Financial review**

- **Reserves policy**

The board has set the minimum reserve at £30,000 which is broadly equivalent to 6 months operating costs for the charity. This reserve is needed to sustain the charity and enable it to pursue its charitable objects in the event a major source of funding is withdrawn while new avenues for funding are explored. The actual current reserves (unrestricted funds) were £75,661 as at 31 December 2020.

- **Surplus**

The charity's surplus for the year was £2,913 (2019: deficit £3,361). Member's annual contributions totalled £42,306 (2019: £43,446), this is the charity's core source of income. In addition the charity derived income from organising flight safety evenings and related activities together with airspace infringements awareness courses for which a fee was charged.

#### **Structure, governance and management**

- **Constitution**

General Aviation Safety Council is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

- **Methods of appointment or election of trustees**

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

# **General Aviation Safety Council**

## **(A company limited by guarantee)**

### **Trustees' report (continued)**

#### **for the year ended 31 December 2020**

#### **Structure, governance and management (continued)**

- **Organisational structure and decision-making policies**

The charity is managed by the board of trustees. Each trustee must be a member of one of the full member organisations. These are governmental departments and agencies, representative general aviation organisations of individuals and corporate bodies, and learned societies, all of whom are interested in furthering the objectives of the charity.

#### **Plans for future periods**

In August 2020, the CAA informed GASCo that it would be discontinuing its programme of Safety Evenings and that it would therefore be terminating its contract with GASCo as of 31st March 2021 and that it would in future outsource much of its safety promotional activity to an external contractor. GASCo received an invitation to tender for this new contract in January 2021 and submitted a proposal but was unsuccessful and the contract was awarded to a new company which will mainly use web-based applications and social media to reach the General Aviation Community.

GASCo intends to continue to promote the safety of general aviation through existing means broadening engagement with the community through seminars, webinars, safety evenings, social media while exploiting eLearning opportunities. The delivery of online Airspace Infringements Awareness Courses on behalf of the CAA including participation in flying instructor and examiner refresher seminars will continue. However, the reduction in incoming resources following the termination of the safety evening contract will mean that the number of safety evenings delivered at venues across the nation will inevitably be reduced but through the use of newly acquired skills delivering material online, GASCo will continue to serve the community and increase the breadth and depth of its offerings catering for the demographics of the UK's General Aviation community as well as maintaining focus on its other charitable objects to increase General Aviation Safety during 2021 and beyond.

#### **Members' liability**

The trustees of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

Approved by order of the members of the board of trustees on 25 June 2021 and signed on their behalf by:

**M Bagshaw**  
Chairman

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Independent examiner's report**  
**for the year ended 31 December 2020**

**Independent examiner's report to the trustees of General Aviation Safety Council ('the company')**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for my work or for this report.

Signed:

Dated: 25 June 2021

Iain Morris

FCA

**Chavereys**

Chartered Accountants

Faversham

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31 December 2020**

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>				
Donations and legacies	3	54,022	54,022	53,284
Charitable activities	4	101,727	101,727	131,939
		<u>155,749</u>	<u>155,749</u>	<u>185,223</u>
<b>Total income</b>				
<b>Expenditure on:</b>				
Charitable activities	5	152,836	152,836	188,584
		<u>152,836</u>	<u>152,836</u>	<u>188,584</u>
<b>Total expenditure</b>				
		<u>2,913</u>	<u>2,913</u>	<u>(3,361)</u>
<b>Net movement in funds</b>				
<b>Reconciliation of funds:</b>				
Total funds brought forward		72,748	72,748	76,109
Net movement in funds		2,913	2,913	(3,361)
		<u>75,661</u>	<u>75,661</u>	<u>72,748</u>
<b>Total funds carried forward</b>				

The notes on pages 8 to 15 form part of these financial statements.

**General Aviation Safety Council**  
**(A company limited by guarantee)**  
**Registered number: 04425086**

**Balance sheet**  
**as at 31 December 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	8	513	1,641
		<u>513</u>	<u>1,641</u>
<b>Current assets</b>			
Debtors	9	31,294	27,776
Cash at bank and in hand		55,628	76,346
		<u>86,922</u>	<u>104,122</u>
Creditors: amounts falling due within one year	10	(11,774)	(33,015)
<b>Net current assets</b>		<u>75,148</u>	<u>71,107</u>
<b>Total assets less current liabilities</b>		<u>75,661</u>	<u>72,748</u>
<b>Net assets excluding pension asset</b>		<u>75,661</u>	<u>72,748</u>
<b>Total net assets</b>		<u><u>75,661</u></u>	<u><u>72,748</u></u>
<b>Charity funds</b>			
Restricted funds	11	-	-
Unrestricted funds	11	75,661	72,748
<b>Total funds</b>		<u><u>75,661</u></u>	<u><u>72,748</u></u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees on 25 June 2021 and signed on their behalf by:

**M Bagshaw**  
Chairman

**Mrs E Walkinshaw**  
Treasurer

The notes on pages 8 to 15 form part of these financial statements.

# **General Aviation Safety Council**

## **(A company limited by guarantee)**

### **Notes to the financial statements for the year ended 31 December 2020**

#### **1. General information**

The charity is a company limited by guarantee registered in England & Wales. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

The registered office of the company is Rochester Airport, Chatham, Kent, ME5 9SD.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

General Aviation Safety Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **2.2 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### **2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs are those cost incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### **2.4 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2020**

**2. Accounting policies (continued)**

**2.4 Tangible fixed assets and depreciation (continued)**

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Office buildings	- 25% straight line
Office equipment	- 33% straight line

**2.5 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Council members	42,306	<b>42,306</b>	43,446
Other donations and sundry income	4,714	<b>4,714</b>	9,838
Maidstone B.C. Covid 19 Discretionary Grant Scheme	7,002	<b>7,002</b>	-
<b>Total 2020</b>	<u>54,022</u>	<u><b>54,022</b></u>	<u>53,284</u>
<i>Total 2019</i>	<u>53,284</u>	<u>53,284</u>	

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2020**

**4. Income from charitable activities**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Flight Safety subscriptions	18,394	<b>18,394</b>	<i>16,986</i>
Seminars	6,585	<b>6,585</b>	<i>3,756</i>
Safety evenings	48,915	<b>48,915</b>	<i>57,561</i>
Airspace infringements awareness courses	20,855	<b>20,855</b>	<i>47,487</i>
Projects	925	<b>925</b>	<i>-</i>
Other income	6,053	<b>6,053</b>	<i>6,149</i>
<b>Total 2020</b>	<u>101,727</u>	<u><b>101,727</b></u>	<u><i>131,939</i></u>
<i>Total 2019</i>	<u><i>131,939</i></u>	<u><i>131,939</i></u>	

**5. Analysis of expenditure by activities**

	<b>Direct costs 2020 £</b>	<b>Support costs 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Charitable activities	<u>122,141</u>	<u>30,695</u>	<u><b>152,836</b></u>	<u><i>188,584</i></u>
<i>Total 2019</i>	<u><i>160,054</i></u>	<u><i>28,530</i></u>	<u><i>188,584</i></u>	

All direct and support costs for the current and prior period relate to the unrestricted funds of the charity.

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2020**

**5. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Staff costs	<b>33,932</b>	33,262
Airspace infringements awareness courses expenses	<b>14,966</b>	29,001
Flight safety expenses (inc. publishing cost)	<b>21,028</b>	23,177
Seminars	<b>5,306</b>	3,831
Administrative services	<b>35,200</b>	36,200
Safety evenings	<b>10,704</b>	27,689
Events	-	6,894
Projects	<b>1,005</b>	-
	<b>122,141</b>	<i>160,054</i>

**Analysis of support costs**

	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Executive expenses	<b>1,000</b>	5,233
Council and board meeting expenses	<b>314</b>	2,887
Office	<b>7,694</b>	8,125
Rent and electricity	<b>11,632</b>	3,821
Insurance	<b>3,090</b>	2,816
Bank charges	<b>1,087</b>	820
Irrecoverable VAT	<b>662</b>	801
Independent Examiner's fee (governance cost)	<b>1,307</b>	1,100
Legal and professional fees	<b>2,781</b>	-
Depreciation	<b>1,128</b>	2,927
	<b>30,695</b>	<i>28,530</i>

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2020**

**6. Staff costs**

	2020 £	2019 £
Wages and salaries	31,874	31,487
Contribution to defined contribution pension schemes	2,058	1,776
	<u>33,932</u>	<u>33,263</u>

The average number of persons employed by the company during the year was as follows:

	2020 No.	2019 No.
Administration	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

**7. Trustees' remuneration and expenses**

During the year, no trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, expenses totalling £268 were reimbursed or paid directly to 1 trustee (2019 - £766 to 2 trustees).

**8. Tangible fixed assets**

	Freehold property £	Office equipment £	Total £
<b>Cost or valuation</b>			
At 1 January 2020	1,842	27,873	29,715
Disposals	(1,842)	-	(1,842)
At 31 December 2020	<u>-</u>	<u>27,873</u>	<u>27,873</u>
<b>Depreciation</b>			
At 1 January 2020	1,842	26,231	28,073
Charge for the year	-	1,129	1,129
On disposals	(1,842)	-	(1,842)
At 31 December 2020	<u>-</u>	<u>27,360</u>	<u>27,360</u>

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2020**

**8. Tangible fixed assets (continued)**

	Freehold property £	Office equipment £	Total £
<b>Net book value</b>			
At 31 December 2020	-	513	513
At 31 December 2019	-	1,641	1,641

**9. Debtors**

	2020 £	2019 £
<b>Due within one year</b>		
Other debtors	28,488	22,984
Prepayments and accrued income	2,806	4,792
	<b>31,294</b>	<b>27,776</b>

**10. Creditors: Amounts falling due within one year**

	2020 £	2019 £
Trade creditors	1,669	2,820
Other taxation and social security	1,915	-
Other creditors	48	-
Accruals and deferred income	8,142	30,195
	<b>11,774</b>	<b>33,015</b>

**General Aviation Safety Council**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 December 2020**

**11. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 January 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2020 £</b>
<b>Unrestricted funds</b>				
General Funds - all funds	<b>72,748</b>	<b>155,749</b>	<b>(152,836)</b>	<b>75,661</b>

**Statement of funds - prior year**

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2019 £</i>
<b>Unrestricted funds</b>				
General Funds - all funds	<i>76,109</i>	<i>185,223</i>	<i>(188,584)</i>	<i>72,748</i>

**12. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 January 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2020 £</b>
General funds	<b>72,748</b>	<b>155,749</b>	<b>(152,836)</b>	<b>75,661</b>

**Summary of funds - prior year**

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2019 £</i>
General funds	<i>76,109</i>	<i>185,223</i>	<i>(188,584)</i>	<i>72,748</i>

**General Aviation Safety Council**  
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**Notes to the financial statements**  
**for the year ended 31 December 2020**

**13. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Tangible fixed assets	513	<b>513</b>
Current assets	86,922	<b>86,922</b>
Creditors due within one year	(11,774)	<b>(11,774)</b>
<b>Total</b>	<u>75,661</u>	<u><b>75,661</b></u>

**Analysis of net assets between funds - prior period**

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	1,641	<i>1,641</i>
Current assets	104,122	<i>104,122</i>
Creditors due within one year	(33,015)	<i>(33,015)</i>
<b>Total</b>	<u>72,748</u>	<u><i>72,748</i></u>

**14. Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,058 (2019 - £1,776).