

**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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**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**

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

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



**General Aviation Safety Council**  
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**Balance sheet**  
**as at 31 December 2020**

	<b>Note</b>	<b>2020</b> <b>£</b>	<b>2019</b> <b>£</b>
<b>Fixed assets</b>			
Tangible assets	8	<b>513</b>	<b>1,641</b>
		<b>513</b>	<b>1,641</b>
<b>Current assets</b>			
Debtors	9	<b>31,294</b>	<b>27,776</b>
Cash at bank and in hand		<b>55,628</b>	<b>76,346</b>
		<b>86,922</b>	<b>104,122</b>
Creditors: amounts falling due within one year	10	<b>(11,774)</b>	<b>(33,015)</b>
<b>Net current assets</b>		<b>75,148</b>	<b>71,107</b>
<b>Total assets less current liabilities</b>		<b>75,661</b>	<b>72,748</b>
<b>Net assets excluding pension asset</b>		<b>75,661</b>	<b>72,748</b>
<b>Total net assets</b>		<b>75,661</b>	<b>72,748</b>
<b>Charity funds</b>			
Restricted funds	11	-	-
Unrestricted funds	11	<b>75,661</b>	<b>72,748</b>
<b>Total funds</b>		<b>75,661</b>	<b>72,748</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 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**  
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**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>	16,986
Seminars	6,585	<b>6,585</b>	3,756
Safety evenings	48,915	<b>48,915</b>	57,561
Airspace infringements awareness courses	20,855	<b>20,855</b>	47,487
Projects	925	<b>925</b>	-
Other income	6,053	<b>6,053</b>	6,149
<b>Total 2020</b>	<u>101,727</u>	<u><b>101,727</b></u>	<u>131,939</u>
<i>Total 2019</i>	<u>131,939</u>	<u>131,939</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	122,141	30,695	<b>152,836</b>	188,584
<i>Total 2019</i>	<u>160,054</u>	<u>28,530</u>	<u>188,584</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>	160,054

**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>	28,530

**General Aviation Safety Council**  
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**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**  
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**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**  
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**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>	<b>75,661</b>	<b>75,661</b>

**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>	<b>72,748</b>	<i>72,748</i>

**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).