

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)

	Page
Reference and administrative details of the company, its trustees and advisers	I
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	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 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 £
Income from:				
Donations and legacies	3	52,000	52,000	54,022
Charitable activities	4	60,764	60,764	101,728
Total income		112,764	112,764	155,750
Expenditure on:				
Charitable activities		135,505	135,505	152,836
Total expenditure		135,505	135,505	152,836
Net movement in funds		(22,741)	(22,741)	2,914
Reconciliation of funds:				
Total funds brought forward		75,662	75,662	72,748
Net movement in funds		(22,741)	(22,741)	2,914
Total funds carried forward		52,921	52,921	75,662

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

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 £
Fixed assets			
Tangible assets	8	719	513
		<u>719</u>	<u>513</u>
Current assets			
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)
		<u>52,202</u>	<u>75,149</u>
Net current assets		<u>52,202</u>	<u>75,149</u>
Total assets less current liabilities		<u>52,921</u>	<u>75,662</u>
Net assets excluding pension asset		<u>52,921</u>	<u>75,662</u>
Total net assets		<u>52,921</u>	<u>75,662</u>
Charity funds			
Restricted funds	11	-	-
Unrestricted funds	11	52,921	75,662
Total funds		<u>52,921</u>	<u>75,662</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)

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

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 basis:

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

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Council members	48,842	48,842	42,306
Other donations and sundry income	3,158	3,158	4,714
Maidstone B.C. Covid 19 Discretionary Grant Scheme	-	-	7,002
Total 2021	<u>52,000</u>	<u>52,000</u>	<u>54,022</u>
<i>Total 2020</i>	<u>54,022</u>	<u>54,022</u>	

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

5. Analysis of expenditure by activities

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

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

	Total funds 2021 £	Total funds 2020 £
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	-
	113,929	122,141

Analysis of support costs

	Total funds 2021 £	Total funds 2020 £
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
	21,576	30,695

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

	Office equipment £
Net book value	
At 31 December 2021	719
At 31 December 2020	513

9. Debtors

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

10. Creditors: Amounts falling due within one year

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

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

Statement of funds - prior year

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

12. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

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

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

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	513	513
Current assets	86,923	86,923
Creditors due within one year	(11,775)	(11,775)
Total	<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).