

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)

	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 - 14

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 £	<i>Total funds 2022 £</i>
Income from:				
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
Total income		160,961	160,961	107,990
Expenditure on:				
Charitable activities		165,321	165,321	134,378
Total expenditure		165,321	165,321	134,378
Net movement in funds		(4,360)	(4,360)	(26,388)
Reconciliation of funds:				
Total funds brought forward		26,533	26,533	52,921
Net movement in funds		(4,360)	(4,360)	(26,388)
Total funds carried forward		22,173	22,173	26,533

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 £
Fixed assets			
Tangible assets	9	600	1,560
		600	1,560
Current assets			
Debtors	10	8,685	5,440
Cash at bank and in hand		25,699	27,910
		34,384	33,350
Creditors: amounts falling due within one year	11	(12,812)	(8,377)
Net current assets		21,572	24,973
Total assets less current liabilities		22,172	26,533
Net assets excluding pension asset		22,172	26,533
Total net assets		22,172	26,533
Charity funds			
Restricted funds		-	-
Unrestricted funds		22,172	26,533
Total funds		22,172	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	Total funds	<i>Total funds</i>
	2023	2023	<i>2022</i>
	£	£	<i>£</i>
Council members	44,675	44,675	<i>44,049</i>
Other donations and sundry income	5,359	5,359	<i>6,300</i>
Total 2023	<u>50,034</u>	<u>50,034</u>	<u><i>50,349</i></u>
<i>Total 2022</i>	<u>50,349</u>	<u>50,349</u>	

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

5. Investment income

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

6. Analysis of expenditure by activities

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

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

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

Analysis of support costs

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

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

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

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

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

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

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)

	Office equipment £
Net book value	
At 31 December 2023	601
At 31 December 2022	1,560

10. Debtors

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

11. Creditors: Amounts falling due within one year

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

12. Summary of funds

Summary of funds - current year

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

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).