

**Charity Registration Number 1170068 (England and Wales)**

# **AUTORAISE**

**Annual Report and Accounts**

**For The Year Ended**

**31 March 2024**

**AUTORAISE**  
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**FOR THE YEAR ENDED 31 MARCH 2024**

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**AUTORAISE**  
**CHARITY REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Senior Management Team**

Chairman	David Sargeant
Vice Chairman	Steve Thompson
Treasurer	Marc Holding

**Trustee Board**

Chair	David Sargeant
Trustees	Marc Holding Michael Golding Steve Thompson Guy Williams Christopher Weeks Dean Lander

**Charity Registration Number** 1170068

**Principal address** Autoraise  
Gillibrands Road  
Skelmersdale  
Lancashire  
WN8 9TA

**Independent examiner** N Mason FCA, DChA  
MHA  
Richard House  
9 Winckley Square  
Preston  
PR1 3HP

**AUTORAISE**  
**CHAIRMAN'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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On behalf of the Autoraise board of trustees, I am pleased to submit the annual report and examined financial statements for the 12-month period ending 31<sup>st</sup> March 2024.

This Financial year has seen the charity go from strength to strength, with the implementation of new plans and strategies built around adapting to the increasing pace of change in the automotive repair industry, and how Autoraise can ensure that it continues to lead the way in supporting repairers source apprentices.

The industry remains in a challenging position, with a long-term shortage of repair technicians, increasing complexities in repairs and financial pressures seeing continuing and notably high increases in pay and overheads.

The charity remains incredibly grateful and appreciative of the wide-ranging support it continues to receive from industry partners and stakeholders. There is a very real passion apparent within the industry to ensure that it is seen as a provider of strong, well paid careers and can meet the high expectations of customers.

I have been very pleased with the progress the charity has made this year and eager to unveil all of the exciting plans we have for the year ahead. As a charity and a Board of Trustees, we remain committed to promoting the importance of apprenticeships, and engaging positively and in partnership to ensure that the automotive repair industry can continue to meet the challenges ahead.

January 30, 2025

Approved by the Chairman and signed on behalf of the Board on .....

*David Sargeant*  
.....

**David Sargeant**  
**Chairman**

## **AUTORAISE**

### **TRUSTEE'S REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees have pleasure in presenting their report together with the accounts for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) (effective October 2019) in preparing the annual report and financial statements of the charity. AutoRaise is a Charitable Incorporated Organisation, registered on 7 November 2016, governed by its Constitution of Charitable Organisation.

#### **Purpose**

To advance education and training within the automotive repair industry, raising awareness of it's importance and helping to relieve unemployment, by such means as the trustees consider to be appropriate including, but not limited to, promoting and providing apprenticeship schemes in the automotive repair industry and providing employment advice, and liaising with, employers to encourage an increase in the number of apprenticeship schemes and places available to young people in the United Kingdom.

In essence, the mission of the Charity is to help ensure that there is a sustainable pipeline of talent for the long term security of the automotive repair industry.

#### **Appointment of Trustees**

The trustees as listed on page 1 served during the year.

Trustees must be appointed via a resolution passed at a properly convened meeting of the charity's trustees. When selecting new appointments for the role of charity trustee, the charity must assess and ensure that the individuals involved have the skills, knowledge and experience needed for the effective administration of the CIO.

#### **Public Benefit**

That Charity's Trustees have all complied with the duties outlined in the Charities Act 2011, to have due regard to Public Benefit guidance by the Charity Commission. All Trustees contribute their time voluntarily and have received no benefits from the Charity.

#### **Charitable Activity**

The charitable activities of the Charity in the year were split between the following four key areas of activity:

- Raising public awareness of the industry and the benefits of employment within it.
- Engaging with automotive repair businesses in relation to the skills shortage in the industry and supporting them mitigate the risk, particularly with apprenticeships.
- Developing and promoting training that meets the modernising needs of the industry, and is fit for purpose.
- Working with training providers to help deliver training and develop relationships with employers.

The primary activity and goal of the Charity is to support employers – automotive repair businesses – in addressing their own skills shortages and mitigate the risks of this to their companies. The industry has an aging technical workforce, nationally, and the importance and demand for ensuring that there are avenues for younger people to join the industry has become business critical for many employers.

Working closely with all Autoraise Affiliated Repairers, the Charity helps identify suitable candidates and supports in assessing and preparing them for employment in the industry as an apprentice.

## **AUTORAISE**

### **TRUSTEE'S REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2024**

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The automotive repair sector remains relatively large and also largely unknown to the public. Pre-Covid, the sector had a market value in excess of £4.8bn and traded from over 3,000 locations across the UK. While the sector has faced many challenges; from Brexit and the impact on trading from Coronavirus restrictions, it remains one that provides a valuable service in which there are a growing number of career opportunities.

The key role of the charity is to showcase and promote these career opportunities, which have become increasingly viable with very competitive levels of remuneration. This is achieved by engaging with schools, colleges and other organisations, and supporting repairers in promoting themselves as employers of choice.

The charity also works to support employers in securing and maintaining strong and beneficial business relationships with training providers that have the relevant and necessary knowledge and facilities to deliver the best possible training requirements. Many of these training providers are also able to support on engaging and recruiting the right candidates.

In addition to supporting employers, the charity proactively engages with industry stakeholders across the supply chain. Primarily this involves highlighting the importance of ensuring that there is a sustainable and skilled workforce to repair vehicles and the vital role of apprenticeships in this. This includes working with relevant UK Government organisations and training resources to ensure that there are appropriate and professional training standards in the industry.

#### **Fundraising and Marketing**

The charity has been able to fully return to the scope of engagement enjoyed pre-Covid, with direct engagement with all stakeholders across the industry, educational establishments, and apprentices themselves.

The charity retains a strong presence on social media, which supports marketing campaigns to ensure that there remains a high level of awareness and focus on the importance of apprenticeships and the support that exists for businesses to engage with them.

The charity also enjoys notable support from trade organisations and publications, which play a very important role in the charity's mission and promoting apprenticeships in general.

#### **Financial Performance**

The Charity's total income for the year was £238,545 with a surplus of £39,873 for the period.

With a smaller rally taking place this year, income from this source dropped by just over £100,000.

The charity remains in a strong position to continue to deliver on its purpose.

#### **Reserves Policy**

The charity currently holds a high level of reserves that would cover an extended period if necessary in the event of the funding environment changing dramatically. Free reserves as at 31 March 2024 were £462,241.

## **AUTORAISE**

### **TRUSTEE'S REPORT**

**FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Going Concern**

The charity has been successful in retaining and expanding on income streams, despite a problematic economic environment that has seen many businesses look to reduce their expenditure in the face of inflationary pressures.

The charity enjoys a pivotal position within the sector regarding apprenticeships and has benefitted from committed and gratifying support from partners and stakeholders throughout the industry.

The trustees have a reasonable expectation that the charity will continue to maintain the necessary resources to ensure the continuance of its charitable operations for the foreseeable future.

#### **Future Plans**

With a new general manager successfully recruited and onboarded, the team have worked hard on developing an updated business plan for the coming years. This will be launched to the industry in February 2025 along with an updated fundraising plan.

The charity will continue to work with all stakeholders to attract young people to the industry and support them and their employers over the coming years

January 30, 2025

This report was approved by the board of trustees and authorised for issue on ..... and signed on its behalf by

*Marc Holding*

.....  
**Marc Holding**  
**Trustee**

## **AUTORAISE**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

#### **FOR THE YEAR ENDED 31 MARCH 2024**

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I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2024 set out on pages 7 to 17.

#### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



.....  
**Nicola Mason FCA, DChA**  
Independent Examiner  
MHA  
Chartered Accountants  
Preston

January 31, 2025  
Date .....



**AUTORAISE****STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 MARCH 2024**

		<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
		<b>2024 £</b>	<b>2023 £</b>
<b>Income from:</b>			
Donations		10,810	18,288
Other trading activities	<b>2</b>	129,321	140,092
Other income	<b>3</b>	98,414	208,938
<b>Total Income</b>		<u>238,545</u>	<u>367,318</u>
<b>Expenditure on:</b>			
Raising funds	<b>4</b>	48,087	71,643
Charitable activities	<b>5</b>	99,984	37,779
Other Costs	<b>6</b>	50,601	4,605
<b>Total Expenditure</b>		<u>198,672</u>	<u>114,027</u>
<b>Net income/(expenditure)</b>		39,873	253,291
Transfers between funds		-	-
<b>Net movement in funds</b>		<u>39,873</u>	<u>253,291</u>
<b>Reconciliation of funds:</b>			
Total Funds Brought Forward		422,368	169,077
<b>Total Funds Carried Forward</b>	<b>15</b>	<u><u>462,241</u></u>	<u><u>422,368</u></u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared. There were no restricted funds held during the current or prior period.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 17 form part of these financial statements.

**AUTORAISE****BALANCE SHEET****FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024		2023	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	11		113		340
<b>Current Assets</b>					
Debtors	12	80,515		95,453	
Inventory		17,000		-	
Cash at bank		510,948		440,820	
		<u>608,463</u>		<u>536,273</u>	
<b>Creditors:</b>					
<b>Amounts falling due within one year</b>	13	<u>(146,335)</u>		<u>(114,245)</u>	
Net current assets			462,128		422,028
<b>Net Assets</b>			<u>462,241</u>		<u>422,368</u>
<b>Funds</b>					
Restricted income funds					-
Unrestricted income funds	15		462,241		422,368
<b>Total Funds</b>			<u>462,241</u>		<u>422,368</u>

January 30, 2025

The financial statements were approved by the Trustees and authorised for issue on ..... and signed on behalf of the Board by:



.....  
**Marc Holding**  
**Trustee**

**AUTORAISE****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Accounting policies****Charity information**

AutoRaise is a charity registered in England and Wales. The principal office is situated at Gillibrands Road, Skelmersdale, Lancashire. WN8 9TA.

**Accounting convention**

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(October 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice. The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts are prepared in sterling which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £. The accounts have been prepared under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Going concern**

The Trustees have considered the working capital of the charity and, at the time of approving the financial statements, have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Fund accounting**

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity, and which have not been designated for other purposes.

Restricted funds are funds, which are used in accordance with specific restrictions imposed by donors. There were no restricted funds held during the period.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Specifically for grant income, where receipt of a grant is conditional on performance of a specific project, income is accounted for once the Charity earns the right to consideration by its performance. Where no conditions are applied to incoming grants, income is accounted for on receipt.

**AUTORAISE****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Accounting Policies (continued)****Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. Charitable activities includes all costs relating to activities where the primary aim is part of the objects of the Charity, along with an apportionment of support costs. Governance costs consist of the costs incurred in the management of the Charity and the costs of meeting its external reporting requirements.

Support costs consist of administration expenses incurred in the day to day management of the Charity, together with the cost of premises used for such activities. These costs are allocated across the categories of charitable expenditure, governance costs and costs of generating funds. Support costs are allocated on a labour basis, using the proportion of staff time allocated to certain activities, on the basis that this forms the fairest method of allocation of such costs.

**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.

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:

IT Equipment	33% Straight Line
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**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents include cash in hand and deposits held at call with banks.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. The charity has no bank loans or other more complex financial instruments that require measurement at amortised cost using the effective interest method.

**AUTORAISE****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Accounting Policies (continued)****Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the trustees' are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Key assumptions, judgements and estimates**

In the opinion of the Trustees' there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**2 Incoming Resources from Other Trading Activities**

	<b>2024 Unrestricted £</b>	<b>2023 Unrestricted £</b>
Partner Income	102,861	116,592
Affiliated Repairer Income	26,460	23,500
	<u>129,321</u>	<u>140,092</u>

**3 Other income**

	<b>2024 Unrestricted £</b>	<b>2023 Unrestricted £</b>
Rally Income	98,414	208,938
	<u>98,414</u>	<u>208,938</u>

**AUTORAISE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**4 Expenditure on Raising Funds**

	<b>2024</b> <b>Unrestricted</b> <b>£</b>	<b>2023</b> <b>Unrestricted</b> <b>£</b>
Staff costs	-	-
Motor expenses	-	-
Travel	-	-
General expenses	-	-
Event costs	<b>48,087</b>	<b>71,643</b>
Office expenses	-	-
	<hr/> <b>48,087</b> <hr/>	<hr/> <b>71,643</b> <hr/>

**AUTORAISE****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2024****5 Expenditure on Charitable Activities**

	<b>Engaging repairers</b>	<b>Raising public awareness</b>	<b>Working with training providers</b>	<b>Developing training</b>	<b>Total 2024</b>
	£	£	£	£	£
Marketing	1,885	1,885	1,886	1,886	7,542
Staff costs	12,248	12,248	12,248	12,249	48,993
Motor expenses	1,111	1,111	1,111	1,112	4,445
Travel	835	835	835	834	3,339
Consultancy services	7,740	7,740	7,740	7,741	30,961
Event costs	35	35	35	34	139
Office expenses	1,141	1,141	1,141	1,142	4,565
	24,995	24,995	24,995	24,998	99,984

**Prior year**

	<b>Engaging repairers</b>	<b>Raising public awareness</b>	<b>Working with training providers</b>	<b>Developing training</b>	<b>Total 2023</b>
	£	£	£	£	£
Marketing	1,050	1,050	1,050	1,050	4,200
Staff costs	5,867	5,867	5,867	5,868	23,469
Motor expenses					
Travel	277	277	277	277	1,108
Consultancy services	900	900	900	900	3,600
General expenses	12	12	12	13	49
Office expenses	1,338	1,338	1,338	1,339	5,353
	9,444	9,444	9,444	9,447	37,779

**AUTORAISE****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2024****6 Other Costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Governance costs	<b>1,500</b>	<b>1,500</b>
Legal and professional	<b>20,764</b>	-
Bad debts	<b>24,000</b>	-
Subscriptions	<b>2,486</b>	<b>1,411</b>
Bank charges and interest	<b>108</b>	<b>122</b>
General expenses	<b>250</b>	-
Insurance	<b>1,266</b>	<b>1,129</b>
Depreciation	<b>227</b>	<b>443</b>
	<b>50,601</b>	<b>4,605</b>

**7 Governance costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Statutory accounts and Independent examination fee	1,500	1,500
	<b>1,500</b>	<b>1,500</b>

**8 Net income for the year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Net income stated after charging:</b>		
Independent examiners remuneration:		
- Depreciation of tangible fixed assets	227	443
- Independent examination fee	1,500	1,500
	<b>1,727</b>	<b>1,943</b>



**AUTORAISE****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2024****9 Staff Costs and Emoluments**

	2024	2023
	£	£
Wages and salaries	43,455	21,556
Social security costs	5,538	1,912
	<u>48,993</u>	<u>23,469</u>

The average number of employees for the year was 1 (2023: 1).

No employees were paid in excess of £60,000.

**10 Trustees' Remuneration and Expenses**

The key management personnel of the Charity comprises the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the Charity including National Insurance and Pension Contributions were £55,593 (2023: £1,912). No remuneration was paid or payable for the period, directly or indirectly, out of the funds of the Charity, to any Trustee or to any persons known to be connected with any of them, in their capacity as Trustee.

Trustees have received no expenses in the period except for reimbursed charity expenditure.

**11 Tangible Fixed Assets**

	IT Equipment
	£
<b>Cost</b>	
At 1 April 2023	2,190
Additions	-
Disposals	-
At 31 March 2024	<u>2,190</u>
<b>Depreciation and impairment</b>	
At 1 April 2023	1,850
Depreciation charged in the year	227
Disposals	-
At 31 March 2024	<u>2,077</u>
<b>Carrying amount</b>	
At 31 March 2024	<u>113</u>
At 31 March 2023	<u>340</u>

**AUTORAISE****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2024****12 Debtors: Amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	<b>75,771</b>	<b>86,280</b>
Prepayments and accrued income	<b>4,744</b>	<b>9,173</b>
	<b>80,515</b>	<b>95,453</b>

**13 Creditors: Amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>32,303</b>	<b>10,295</b>
Accruals and deferred income	<b>73,330</b>	<b>85,366</b>
Other taxation and social security	<b>20,722</b>	<b>18,585</b>
Other creditors	<b>20,000</b>	<b>-</b>
	<b>146,355</b>	<b>114,246</b>

**14 Restricted Income Funds**

No restricted income was received during the current or previous period and no restricted funds were held at the year end.

**15 Movement in funds**

	<b>Balance at 1 April 2023</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted Funds	422,368	238,545	198,672	462,241
	422,368	238,545	198,672	462,241

	<b>Balance at 1 April 2021</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 31 March 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted Funds	169,077	367,618	114,027	422,368
	169,077	367,618	114,027	422,368

**AUTORAISE****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2024**

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**16 Analysis of net assets between funds**

	2024	2024	2023	2023
	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	£	£	£
<b>Fund balances at 31 March are represented by:</b>				
Fixed assets	113	113	340	340
Current assets	608,463	608,463	536,273	536,273
Creditors: amounts falling due within one year	(146,335)	(146,335)	(114,245)	(114,245)
	462,241	462,241	422,368	422,368

**17 Related Party Transactions**

D Sargeant, Chairman and trustee of the charity, is a director and shareholder of Gemini Accident Repair Centres Limited. During the year donations of £nil (2023 £nil) were received from Gemini Accident Repair Centres Limited. The company was also invoiced by the charity for membership of £28,224 and rally entries of £17,753. These charges were on an arms length basis and the same as for other companies.

M Holding, Treasurer and trustee of the charity, is a director of Karl Vella Group Ltd. During the year the company was invoiced by the charity for membership of £6,600 and rally entries of £5,500. The company provides accounts and governance services to the charity and charges £300 a month. All charges were on an arms length basis and the same as for other companies.

**18 Control**

There was no ultimate controlling party during the current or prior period.