

DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES

England & Wales · Charity number 518473

Details

Other names G T A

Status Registered

Legal form Charitable company

Company number [01909956](#)

Registered 1987-02-10

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

Contact

Address Doncaster Motor Trades Gta Ltd
Unit 1 Rands Lane Industrial Estate
Rands Lane
Armthorpe
Doncaster
DN3 3DY

Phone 01302832831

Email admin@doncastergta.co.uk

Website www.doncastergta.co.uk

Activities

Objects: TO PROVIDE FURTHER AND ASSIST IN THE PROVISION OF INDUSTRIAL TRAINING IN ACCORDANCE WITH THE PRINCIPLES OF THE INDUSTRIAL TRAINING ACT 1982 FOR PERSONS EMPLOYED OR INTENDING TO BE EMPLOYED IN ROAD TRANSPORT ACTIVITIES AS DEFINED BY THE INDUSTRIAL TRAINING (ROAD TRANSPORT BOARD) ORDER 1982 OR SUCH OTHER PERSONS EMPLOYED AND INTENDING TO BE EMPLOYED IN SUCH OTHER ACTIVITIES AS MAY BENEFIT FROM THE TRAINING SERVICES PROVIDED BY THE ASSOCIATION AND GENERALLY SUPERVISE AND FURTHER THE INDUSTRIAL TRAINING OF SUCH PERSONS.

Activities: Provision of education and training to assist learners in progression towards or gaining vocational qualifications to prepare, assist or enable them to be employed or engaged in a career connected to the motor vehicle repair industry or road transport industry.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£1,713,064	£1,690,291	£5,430,760	27
2024-07-31	£1,709,810	£1,587,709	£5,407,987	26
2023-07-31	£1,446,843	£1,561,990	£5,285,886	26
2022-07-31	£1,371,757	£1,427,357	£5,401,033	27
2021-07-31	£1,337,033	£1,347,382	£5,456,633	30
2020-07-31	£1,368,231	£1,442,178	£5,466,982	31

Trustees

Name	Role	Appointed
GEOFFREY MICHAEL THOMPSON FIMI C ENG	Chair	
Annette Scott		2007-01-01
GEOFFREY CHARLES HARMER		
PETER MATTHEW COGON		

DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES

England & Wales - Charity number 518473

Accounts

REGISTERED COMPANY NUMBER: 01909956 (England and Wales)
REGISTERED CHARITY NUMBER: 518473

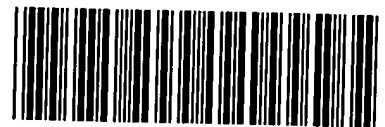
**AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2025**

FOR

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

Xeinadin Audit Limited
Statutory Auditor, Chartered Accountants
Sidings House, Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

WEDNESDAY



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COMPANIES HOUSE

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

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FOR THE YEAR ENDED 31 JULY 2025**

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**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 JULY 2025**

TRUSTEES	P M Coggon G C Harmer M Miller G Thompson M D Wainwright (resigned 1.1.25) L R Wright A Scott
COMPANY SECRETARY	A Scott
REGISTERED OFFICE	Rands Lane Industrial Estate Armthorpe Doncaster DN3 3DY
REGISTERED COMPANY NUMBER	01909956 (England and Wales)
REGISTERED CHARITY NUMBER	518473
AUDITORS	Xeinadin Audit Limited Statutory Auditor, Chartered Accountants Sidings House, Sidings Court Lakeside Doncaster South Yorkshire DN4 5NU
BANKERS	Barclays Bank PLC High Street Doncaster DN1 1EG Lloyds TSB High Street Doncaster DN1 1BH

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of 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).

STRATEGIC REPORT

**STRUCTURE, GOVERNANCE AND MANAGEMENT
GOVERNING DOCUMENT**

The Group Training Association is a charitable Company Limited by Guarantee incorporated on the 30 April 1985 and registered as a charity on 10 February 1987. The Company was established under a Memorandum of Association that established the objects and powers of the charity and is governed under its Articles of Association. In the event of the Group Training Association being wound up, members are required to contribute an amount not exceeding £10.

RECRUITMENT AND APPOINTMENT OF COUNCIL

The Directors of the Group Training Association are also Charity Trustees for the purpose of Charity Law and are also known as Members of the Council. Under the requirements of the Memorandum & Articles of Association, the Members of the Council are elected to serve until resignation.

All Council Members have direct links with the motor trade through their own business or by way of current or past employment within the motor trade. Most Council Members have served the Group Training Association for a long time, however, from time to time new members are elected who are known to have the interest of the Association at heart. Given their in-depth knowledge of the industry, a specific training programme is not considered necessary, however, the Chair, the Group Training Manager and other Council Members assist any new members in understanding their obligations and responsibilities under the Companies and Charities Acts.

ORGANISATIONAL STRUCTURE

The Organisational Structure of the Group Training Association is made up of a Board of Council Members elected from the membership of the Company. The Council is responsible for the strategic direction and policy of the Group Training Association. Structured monthly meetings are held to determine policy and procedures. The Executive Council members meet every other month and there is a whole Council meeting in the intervening months. Meetings are minuted by the Company Secretary and minutes are circulated to all members.

A scheme of delegation is in place and day to day responsibility for the provision of training services rests with the Group Training Manager who attends council meetings but who does not have a vote. The Group Training Manager is responsible for ensuring that the Company delivers the training services and ensuring that key performance indicators are met. They are also responsible for the day to day operational management of the Company.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT
PAY POLICY FOR KEY STAFF**

The Council consists of the board of trustees and the senior management team. The management team are the key personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All council members give their time freely and no council member receives remuneration in the year.

The pay of the senior staff is reviewed annually along with other staff employed by the charity, usually with a percentage increase relating to inflation and competition in the employee market for staff. Where pay for senior staff falls outside that percentage increase, that would be reviewed and approved by the Board of Council Members.

The educational and training activities of the Group Training Association are managed by a total of twenty seven staff (on average) employed throughout the Training Association's two Centres and five departments.

STAFF DESIGNATION BY OCCUPATIONAL ROLE (AS OF DECEMBER 2024)

Management	3
Technical Tutors	13
Logistics Tutors	2
Administrative Staff	5
Functional Skills Tutor	1
Business Studies Tutors	1
Marketing	1
Cleaners	1

Bi-monthly full staff meetings take place at the Doncaster Centre (staff at Sheffield attend via Teams) that are mandatory for all staff to attend to ensure staff are fully informed of Company developments. On the intervening months a Quality Team meeting takes place at Doncaster to look at ways of improving training programmes. The meetings have a set agenda and ensure operational activities are assisted by an informed team of administrative and tutorial personnel.

The entire workforce, including Managers, Supervisors and Team Leaders have direct experience of delivering training programmes. They are responsible for delivering a highly successful Government funded apprentice training contract and continue to provide high quality courses evidenced by minimal problems and sustained improvements in participation.

A total of twenty seven staff (on average) are employed by the Company. Seven of these staff members work on a part-time role. During the year there have been some tutorial staff changes, with tutorial staff who have left the Company being replaced by new staff with up-to-date industrial knowledge and skills.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT
OUR AIMS

The main aims and principal activities of the Group Training Association are stated in the Memorandum and Articles of Association being the Governing Instrument, which are the provision of training and education for learners employed or to prepare, assist or enable them to be employed or engaged in activities connected to the Retail Motor Trade or Road Transport Industry.

OUR OBJECTIVES

In setting our objectives and planning our activities, our Council has given careful consideration to the Charity Commission's guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing education and fee charging.

We aim to provide the benefit of first class education and training to assist any individual employed or considering employment in the Retail Motor Trade or Road Transport Industry with a view to developing their skills, education and abilities. The Group Training Association admits persons of all social backgrounds.

The Group Training Association has to meet the standards of external quality audits in terms of Quality Management, a formal inspection by Ofsted, Department for Education (DfE), Local Authorities, Matrix Standard and Investor in People Award for which the Mission Statement is a defined objective:-

To be the first choice training organisation delivering occupational training in Automobile, Transport Logistics and Business Studies.

Our corporate goals are:-

- To provide the quality and reliability of products and services.
- To provide the most cost effective course and value to our customers.
- To be the leader in each occupational area in which we train.
To strive to develop all employees, through the provision of training in order to help us achieve our
- business goals.
To be financially strong in order that the most up to date facilities and equipment can be provided to benefit
- course delegates and apprentices. -
To maintain the active pursuit of advanced technology and determine the markets where developing new
- skills is evidenced and to provide accordingly.
- To understand our customer needs and to react with our provision accordingly.

ACCESS TO TRAINING AND COMPANY ETHOS

Our training facilities are available to anyone considering a career or currently employed in the Retail Motor Trade or the Road Transport Industry. The training is either supported by a school, employer or the DfE so that no learner needs to make any financial contribution towards the cost of training. In addition, we are an equal opportunity organisation and are committed to a working environment that is free from any form of discrimination including, but not limited to:-

- Age
- Gender reassignment
- Being married or in a civil partnership
- Being pregnant or on maternity leave
- Disability
- Race including colour, nationality, ethnic or national origin
- Religion or belief
- Sex
- Sexual orientation

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity's aims are to provide education and training to assist learners in progression towards, or gaining vocational qualifications to prepare, assist or enable them to be employed or engaged in apprenticeships connected to the motor vehicle repair industry or road transport industry.

The Group Training Association provides motor vehicle education and training courses for a range of learners from the age of fourteen onwards. The training courses benefit learners at school, learners excluded from school, employed and unemployed.

QUALITY OF PROVISION AND AUDIT OF STANDARDS

In July 2022 the Government's educational national inspection regime Ofsted visited the Group Training Association to carry out a four day full, short notice inspection involving a team of six inspectors. The previous inspection was in May 2016. Ofsted continue to reserve the option to visit the GTA at any time.

Inspections are graded as follows:-

Grade 1	Outstanding
Grade 2	Good
Grade 3	Improvement required
Grade 4	Inadequate

The Group Training Association was awarded the following Grades in July 2022:

The quality of education	Good
Behaviour and attitudes	Good
Personal development	Good
Leadership and management	Good
Apprenticeships	Good
Overall effectiveness	Good

The Group Training Association has now been awarded a Grade 2 - Good by Ofsted since 2004.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
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LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

Improvements to the operation of the Group Training Association are conducted by an in-house Quality Team. A range of specific audit items has been produced to form a Quality Calendar that specifies the date for assessment. Audit reviews cover twenty five specific areas and include:-

- Group Three Year Development Plan
- Meetings
- Learner Health and Safety Measures
- Staff Reviews
- Equality and Diversity
- The Prevent Duty
- British Values
- Self-Assessment Report & Quality Improvement Plan
- Quality System Review
- Learner Progression and Success
- Observation of Tutorial Delivery
- Internal Verification of Skills Assessors

STAFF DEVELOPMENT

The Company progresses Tutors on a formal teaching qualification. All staff involved in teaching or training learners on Government funded programmes are expected to progress to an assessor and, or teaching qualification.

Staff have attended a broad range of training courses totalling one hundred and forty eight days of attendance in relation to improving learner training programmes and technical updating.

QUALITY STANDARDS

The Company has held the Investors in People Award since 1994. We achieved re-certification for a further three years in January 2023 and will need to be re-accredited in January 2026 which will be assessed against the new standard.

Other quality standards held are Matrix (for Information Advice and Guidance), Cyber Essentials Certification (Cyber Essentials Scheme).

The Group Training Association maintained continues to deliver provision of 14-16 school vocational programmes to two schools at the Sheffield Training Centre outside of the local authority contract.

RANGE OF QUALIFICATIONS AND AWARDS

The Group Training Association is registered with the major Qualification Award Bodies and meets the appraisal requirements of:-

- City & Guilds of London Institute
- Institute of the Motor Industry
- Road Transport Industry Training Board (RTITB)
- Department of Transport
- Automotive Technician Accreditation
- Scottish Qualifications Authority (SQA)
- DVSA
- Skills and Education Group (SEG)

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

Costs related to Apprentice and School courses are high as they include:-

- Related staff wages
- Safety Officer costs
- Transport costs
- Vehicle costs and diesel for assessment visits to learner placements
- Classroom and workshop costs, overalls, training equipment etc
- Registration fees and lesson costs
- Rates, heat, light, power, insurances
- Building maintenance costs
- New course development costs - equipment etc
- Apprentice End Point Assessment and re-sit costs
- Perishable or once used items
- Limited life of training/ EPA vehicles

ACHIEVEMENTS AND PERFORMANCE

Trustees and Council members meet each month and have a formal agenda for each meeting. A management report is presented to all Council Members and provides a statistical analysis of learner achievement and performance against objectives set in Contracts held for each programme or training activity.

APPRENTICES

The Group Training Association tendered for a Government funded contract with the Education and Skills Funding Agency (ESFA), which is now under the Department for Education (DfE). This Government legislated contract has an important significance to the Group Training Association as it accounts for over sixty percent of the course income funding. In June 2017 the Group Training Association was awarded Government funding apprentice training contract for levy paying employers despite fierce competition from colleges and other training organisations that operate on a national basis. The 'Register of Approved Training Providers' (RoATP) was refreshed in December 2021, requiring all approved providers to re-apply under new, stricter conditions. The Group Training Association was successful in its re-application. In 2023 the register was changed again to Apprenticeship Provider Assessment Register (APAR) combining the RoATP and EPAO registers. The register has not re-opened since for any new standard applications.

Since 2017 there have been continued changes to every part of an apprenticeship from the funding through to assessment and qualifications. Implemented by the Education and Skills Funding Agency, Apprenticeship Frameworks were no longer be funded from 31 July 2020 leaving only Apprenticeship Standards approved for Government funding. A training levy was introduced for larger employers with over 250 employees and/or a payroll of over 3 million. There were also changes to funding for medium to small employers. Standards are structured with an emphasis on end testing for assessment of an apprentices competence. However the lack of available levels in relation to standards for some motor vehicle specialisms ie: Paint, Panel, Heavy Vehicle Level 2 and Auto-Electrical means we are unable currently to recruit apprentices for some of these disciplines. This may have a negative impact on the recruitment of apprentices, and subsequently income, of the Group Training Association.

The training programme's success is measured by the number of Learners on programme and the attainment of Standards achieved in their respective career specialism. The targets are challenging and due to the continuing difficult trading that garages are experiencing in relation to the continued increase in the cost of goods and services. The Qualification Award Bodies inspection regime (IMI, SQA, RTITB, DVSA, SEG and City & Guilds) audit all Group Training Association qualification systems and procedures in order to grant their approval to provide a full qualification structure for the students.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

A Group Training Association Management Team will complete quality audits and assessments to identify and address any concerns.

The Group Training Association opened a Training Centre in Sheffield in September 2007 to enable it to take up a contract with Sheffield LEA to deliver motor vehicle vocational programmes for schools in the Sheffield region. GTA have not re-contracted with Sheffield LEA for the full 2023/2024 academic year and the Alternative Provision Programme with them ended December 2023. The Group Training Association also has twenty four apprentices following their training programmes at the Sheffield Centre.

We have also continued to invest in equipment to operate various IMI qualifications and End Point Assessment activities, including Service Technician, Vehicle Air Conditioning, Vehicle Inspection and Vehicle Refinishing from our Doncaster Centre.

The Group Training Association continues its relationship with motor vehicle manufacturers and is presently involved with Vertex Professional Services representing Honda and Inspiro Learning, who provide training for BMW, VW among others, from the Doncaster site. Depending upon car sales and market share the manufacturers increase or decrease the amount of work carried out by the Group Training Association.

PERFORMANCE AGAINST PROFILE

DfE Apprentice Programme

2025/2026 Provisional

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	DfE MIN THRESHOLD
16-18	48	31	64.58%	60%
19-23+	35	27	77.14%	60%
TOTAL	83	58	70%	60%

2024/2025

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	DfE MIN THRESHOLD
16-18	44	36	81.82%	60%
19-23+	36	32	88.88%	60%
TOTAL	80	68	85%	60%

2023/2024

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	DfE MIN THRESHOLD
16-18	44	36	81.82%	60%
19+	36	32	88.88%	60%
TOTAL	80	68	85%	60%

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

The Group Training Associations apprenticeship programme qualification success rate has consistently, for the past ten years, been above the national average as shown in the tables above.

OTHER TRAINING PROGRAMMES

In August 2016 the Group Training Association took the decision to apply for direct approval and to produce all of its own training material for Driver Certificate of Competence (Driver CPC). This has been successfully carried out and the Group Training Association has direct approval to operate the Driver CPC courses via DVSA. Ten days of courses were re-approved in August 2025.

SAFEGUARDING, PREVENT & BRITISH VALUES

The GTA considers that employee and learner involvement is essential to its continuing success and uses a variety of methods to inform, consult and involve employees and learners. These include questionnaires, meetings, Every Child Matters, Prevent Duties, Safeguarding, British Values, Radicalisation Awareness and E-safety. The Group Training Association has an appointed Safeguarding Lead and Deputy responsible for all Equality, Diversity, Prevent and Safeguarding.

All staff and apprentices under-take Safeguarding and Prevent training, all staff are subject to DBS checks.

RISK MANAGEMENT

The Council confirms that systems have been established to identify any major risks to which the Company may be exposed and the perceived risks are reviewed monthly to mitigate these risks.

A Treasurer's report is presented as a fixed and formal agenda item at the Council's bi-monthly meetings. Funds held for investment are confirmed at this meeting. An annual review of Internal Financial Controls using the Charity Commission self-checklist is carried out and evaluated against guidelines.

The Council continues to review spending and investment policies.

The organisation still has a clear focus on extending the geographical area that the Company operates in to increase the amount of business into the company. The option to purchase Unit 3 Rands Lane in September 2023 in Doncaster was executed and involved substantial capital expenditure to be sourced from the organisations own funds.

Staff numbers are currently stable, however, this will continue to be reviewed during 2025/2026 in line with DfE income and apprentice numbers.

The council have also explored the utilisation of the GTA's assets and in-particular buildings and property. The funds raised are expected to be reinvested into the apprentice programme, providing much needed financial stability at a time where the biggest changes in apprenticeships have been made since the introduction of the Modern Apprenticeship which started in the early 1990's.

The investment policy for surplus monies was reviewed in 2011 and an account was opened with Lloyds Bank that has produced improved interest rates for deposits. These interest rates from Lloyds have now reduced and are closer to the rates offered by Barclays. The Council maintains a substantial reserve of monies to minimise possible cash flow problems due to the economic climate. The reserves allow for changes in Apprenticeship funding and the substantial increase in the delivery of services due to the rapid increase in inflation.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

MAIN RISKS

The continued changes to the apprenticeship structure and DfE funding system through 2024/2025 may have an impact on achievement rates, apprentice recruitment and financial income.

The introduction of the apprenticeship Standards and Frameworks no longer being funded has created extra burdens on employers which previously did not exist. Employers are now responsible for funding setup and allocations for apprenticeships. This is generally more problematic for smaller employers who do not necessarily have the time or resource to perform these processes. This has consequently increased the load on the GTA who have provided more staff time allocated to guiding and supporting employers.

Due to the Government's Spending Review limiting the budgets of schools and changes to the qualification points systems, in 2014 there was approximately 3000 approved courses by Ofqual, there are now between 200-300.

In order to reduce the risk to income and expenditure the Group Training Association:-

- Monitors the DfE contract progression on a monthly basis in order to ensure that it is delivering against contract requirements
- Employs staff in a specific marketing role to engage apprentice placement companies in order to maintain and if possible increase apprentice numbers
- Has expanded the geographical area that it operates in for apprenticeships.
- Has continued to contain costs associated with the companies operation whilst income has reduced.
- Has a renewed focus on the company's electronic systems and social media for marketing purposes.
- Continues to monitor the motor and logistics sector for changes manufactures trends, advancing technologies, changes in government legislation and public opinion.

Another risk to the GTA's operations is the government's drive to promote electric cars. This will likely have a major impact on the motor trade and in particular, the demand for apprenticeships and the nature of the training provided. The GTA is well placed to provide the relevant training but the impact on the number of apprenticeships is as yet unclear. As a result, the GTA is looking to increase the range of courses offered for persons "employed or intending to be employed in such other activities as may benefit from the training services provided by the Association" (to quote from the GTA's charitable objects).

FUTURE CENTRE DEVELOPMENTS AND OBJECTIVES 2025/2026

- Continue placement marketing in an effort to expand apprentice contract numbers
 - To expand the operation area for the apprenticeship programme to include all of South Yorkshire and the Sheffield City Region
- To maintain apprenticeship success rates at, or above, KPI's
 - Invest in training facilities and equipment to be more in line with the latest technological developments in the sector
- Monitor Government directives on proposed changes to programmes
- To uphold the staff development programme
- Provide facilities and support for all Manufacturers' courses

We are continuing to modify our training course portfolio and build our existing dedicated educational resources to meet new demands. Change is not only about investments in bricks and mortar. It must be people led and owned. Our Group Training Association recognises the support that it must provide to be at the heart of future ambitions of our learners.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

FINANCIAL REVIEW

During the year under review incoming resources have exceeded expended resources, creating a surplus of £22,773 (2024: £122,101). The Council is carefully monitoring projected income and expenditure levels to ensure that the GTA continues to have a financially viable operation. It should be noted that there is a surplus before depreciation of £208,097 (2024: £250,427).

RESERVES POLICY

The Group Training Association reserves at the year-end are represented by the accumulated fund of £5,430,760 (2024 - £5,407,987) shown on the balance sheet. Of this amount £4,224,267 (2024 - £3,986,974) is represented by the Company's fixed assets and investments. The Group Training Association free reserves total £1,206,493 (2024 £1,421,013). The free reserves are held at this level because the Council are particularly mindful of the operating costs of Motor Vehicle Training Workshops and in particular the promotion of a safe environment for training in vehicle body repair and paint operations, not to mention unforeseen circumstances.

The level of free reserves therefore held and available to be applied to the council's discretion in furtherance of the Charity's objects, is determined by reference to the specific requirements for capital and refurbishment expenditure in the short and medium term together with contingency plans to meet any urgent Training Centre financial requirements and contingencies. In particular, the Council are considering:

- (a) Upgrading/modernising the Training Centre.
- (b) Large capital spend for equipment needed to upgrade Unit 2 Rands Lane in relation to the lease for Inspiro (BMW, VW and JLR Group) commencing October 2024.

It is the prudent purchase and construction of property from past surpluses which has created a sound financial basis for the GTA, since otherwise there would be a large exposure to rental liabilities. It is also considered that the level of free reserves is necessary to cover any deficits that may arise in the future from a loss of revenue arising from companies or other institutions cutting back their training programmes, as noted in the "Main Risk" section of this report. The downturn in income in certain past years demonstrates that this is not a theoretical risk.

As we continue to be unaware of what is "round the corner" the level of reserves held by the GTA does mean that the GTA should be able to deal with any unforeseen liabilities that might arise in the future.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

INVESTMENT POLICY

Short-term funds are principally invested on the money markets, with other monies being held in bank deposits. The potential risks in the Stock Market were recognised by the Council in October 2007 when the Council decided to liquidate its investment portfolio with Barclays Bank Plc. Since then, the company has only invested in bank and money market deposits. When interest rates were high, this produced a good return for the GTA but the continuing decrease in interest rates has meant that the company's income from interest has continued to decrease over the years, to what is now a very low figure in relation to the amounts held. Current deposits are held with Barclays Bank Plc and Lloyds Bank Plc.

If these banks decide to stop paying interest, the Council will have to consider alternative institutions if it is to obtain investment income in the future. The Group Training Association invites Barclays Bank Plc (with whom it has a forty year history of banking) and Lloyds Bank Plc to its Annual General Meeting to discuss longer term investment funds along with the Auditors.

At the Annual General Meeting, Senior Bank personnel attend are invited from the Council together with the Auditor, who is asked to present the Annual accounts and make comment. These valued observations and advice are implemented by the Council at the meeting following the Annual General Meeting and throughout the financial year.

MEMBERS OF THE COUNCIL

Members of the Council who are Directors for the purposes of Company Law and Trustees for the purposes of Charity Law, who served during the year and up to the date of this report, are set out on page 1.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Doncaster Rotherham and District Motor Trades Group Training Association Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Xeinadin Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 9th December 2026 and signed on the board's behalf by:



.....
G Thompson - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

Opinion

We have audited the financial statements of Doncaster Rotherham and District Motor Trades Group Training Association Limited (the 'charitable company') for the year ended 31 July 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Company, we identified that the principal risks of non-compliance with laws and regulations related to corporation tax legislation and we considered the extent to which non-compliance might have a material effect on the financial statements.

As part of this assessment we considered both quantitative and qualitative factors. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006 and FRS 102.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements which included the risk of management override of controls. We determined that the principal risks were related to posting inappropriate journal entries, omitting, advancing or delaying recognition of events and transactions that have occurred during or after the reporting period, and potential management bias in the determination of accounting estimates or judgements to manipulate results.

Audit procedures performed by the engagement team include:

- Enquiring of and obtaining written representation from management in relation to known or suspected instances of non-compliance with laws and regulations and fraud;
- Enquiring of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Evaluation of management's controls designed to prevent and detect irregularities;
- Identifying and, where relevant, testing journal entries posted by senior management or with unusual combinations;
- Assessing and evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Review of correspondence with regulators in so far as they are related to the financial statements;
- Incorporating elements of unpredictability into the nature, timing and/or extent of audit procedures performed.

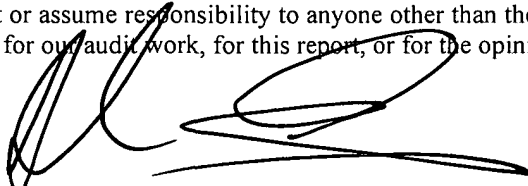
There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Cribb FCA (Senior Statutory Auditor)
for and on behalf of Xeinaidin Audit Limited
Statutory Auditor, Chartered Accountants
Sidings House, Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

Date: 15/12/2025

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3	1,428	196
Charitable activities	5		
Provision of training services		1,390,232	1,637,204
Investment income	4	316,378	70,961
Other income		<u>5,026</u>	<u>1,447</u>
Total		<u>1,713,064</u>	<u>1,709,808</u>
 EXPENDITURE ON			
Charitable activities	6		
Provision of training services		<u>1,690,291</u>	<u>1,587,707</u>
NET INCOME		22,773	122,101
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>5,407,987</u>	<u>5,285,886</u>
TOTAL FUNDS CARRIED FORWARD		<u>5,430,760</u>	<u>5,407,987</u>

The notes form part of these financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**BALANCE SHEET
31 JULY 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	12	3,827,241	3,589,948
Investments			
Investments	13	100	100
Investment property	14	<u>396,926</u>	<u>396,926</u>
		4,224,267	3,986,974
CURRENT ASSETS			
Debtors	15	209,156	188,489
Cash at bank and in hand	16	<u>1,077,099</u>	<u>1,307,034</u>
		1,286,255	1,495,523
CREDITORS			
Amounts falling due within one year	17	(79,762)	(74,510)
		<u>1,206,493</u>	<u>1,421,013</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,430,760</u>	<u>5,407,987</u>
NET ASSETS		<u>5,430,760</u>	<u>5,407,987</u>
FUNDS			
Unrestricted funds	19	<u>5,430,760</u>	<u>5,407,987</u>
TOTAL FUNDS		<u>5,430,760</u>	<u>5,407,987</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9th December 2026 and were signed on its behalf by:



.....
G Thompson - Trustee

The notes form part of these financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>153,714</u>	<u>216,143</u>
Net cash provided by operating activities		<u>153,714</u>	<u>216,143</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(422,617)	(548,232)
Sale of tangible fixed assets		5,026	1,447
Interest received		<u>33,942</u>	<u>23,348</u>
Net cash used in investing activities		<u>(383,649)</u>	<u>(523,437)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>1,307,034</u>	<u>1,614,328</u>
Cash and cash equivalents at the end of the reporting period		<u>1,077,099</u>	<u>1,307,034</u>

The notes form part of these financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2025**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	22,773	122,101
Adjustments for:		
Depreciation charges	185,324	128,326
Profit on disposal of fixed assets	(5,026)	(1,447)
Interest received	(33,942)	(23,348)
Increase in debtors	(20,667)	(19,923)
Increase in creditors	<u>5,252</u>	<u>10,434</u>
Net cash provided by operations	<u>153,714</u>	<u>216,143</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.8.24	Cash flow	At 31.7.25
	£	£	£
Net cash			
Cash at bank and in hand	<u>1,307,034</u>	<u>(229,935)</u>	<u>1,077,099</u>
	<u>1,307,034</u>	<u>(229,935)</u>	<u>1,077,099</u>
Total	<u>1,307,034</u>	<u>(229,935)</u>	<u>1,077,099</u>

The notes form part of these financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

1. COMPANY STATUS

The company is limited by guarantee and is a Registered Charity, number 518473. The company's registered number and registered office address can be found on the Report of the Council on Page 1.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The financial statements are presented in GBP, the functional currency of the organisation, and are rounded to the nearest £1.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the income. The following specific policies are applied to particular categories of income:

- Course fees are accounted for when earned
- Investment income is accounted for when receivable
- Grants are accounted for when the company is entitled to receive them

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes attributable VAT which cannot be recovered because the company is not registered for VAT and is reported as part of the expenditure to which the VAT relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those of an indirect nature to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA either by direct allocation or apportioned on a basis of the staff time attributable to each category.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	2% on a reducing balance basis
Short leasehold property	Over the remaining period of the lease
Plant and machinery	12% on a straight line bases
Fixtures and fittings	20-33% on a reducing balance basis
	25% on a straight line bases (computers)
Motor vehicles	25% on a reducing balance basis
Investment property	Investment property is shown at its most recent valuation. Any surplus or deficit arising is recognised through the income and expenditure account.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

The council's policy is not to capitalise capital expenditure incurred at a cost of under £1,000. Items with a net book value of less than £100 are written off.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from corporation tax on income and gains falling within Part 11 of the Corporation Tax Act 2010, to the extent that these are applied to its charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Preparation of consolidated financial statements

The financial statements contain information about Doncaster Rotherham and District Motor Trades Group Training Association Limited as an individual limited company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	<u>1,428</u>	<u>196</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

4. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	282,436	47,613
Deposit account interest	<u>33,942</u>	<u>23,348</u>
	<u>316,378</u>	<u>70,961</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Membership fees	Provision of training services	65	240
Internal course fees	Provision of training services	203,308	264,859
Centre hire	Provision of training services	180,536	251,949
Course fees	Provision of training services	1,006,284	1,120,156
Misc income	Provision of training services	<u>39</u>	<u>-</u>
		<u>1,390,232</u>	<u>1,637,204</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Provision of training services	<u>1,671,924</u>	<u>18,367</u>	<u>1,690,291</u>

7. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Provision of training services	<u>2,593</u>	<u>15,774</u>	<u>18,367</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	10,320	10,020
Depreciation - owned assets	185,324	128,326
Hire of plant and machinery	75,071	78,190
Surplus on disposal of fixed assets	<u>(5,026)</u>	<u>(1,447)</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

Certain members of the executive council received expenses during the year. The total amount payable amounted to £642 (2024: £2,871).

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	739,373	688,771
Social security costs	75,159	59,737
Other pension costs	<u>28,599</u>	<u>25,398</u>
	<u>843,131</u>	<u>773,906</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Tutors	16	16
Administration	5	5
H&S, quality control, marketing	1	1
Management	3	3
Cleaners	<u>1</u>	<u>1</u>
	<u>26</u>	<u>26</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	<u>1</u>	<u>1</u>

The aggregate remuneration paid to key management personnel in the year was £150,882 (2024: £137,779).

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	196
Charitable activities	
Provision of training services	1,637,204
Investment income	70,961
Other income	<u>1,447</u>
Total	<u>1,709,808</u>
EXPENDITURE ON	
Charitable activities	
Provision of training services	<u>1,587,707</u>
NET INCOME	122,101
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>5,285,886</u>
TOTAL FUNDS CARRIED FORWARD	<u>5,407,987</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Plant and machinery £
COST			
At 1 August 2024	4,738,331	72,980	1,004,411
Additions	-	-	398,772
Disposals	<u>-</u>	<u>-</u>	<u>(13,800)</u>
At 31 July 2025	<u>4,738,331</u>	<u>72,980</u>	<u>1,389,383</u>
DEPRECIATION			
At 1 August 2024	1,378,990	72,971	840,273
Charge for year	66,631	-	105,163
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>(13,800)</u>
At 31 July 2025	<u>1,445,621</u>	<u>72,971</u>	<u>931,636</u>
NET BOOK VALUE			
At 31 July 2025	<u>3,292,710</u>	<u>9</u>	<u>457,747</u>
At 31 July 2024	<u>3,359,341</u>	<u>9</u>	<u>164,138</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

12. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 August 2024	288,788	205,038	6,309,548
Additions	23,845	-	422,617
Disposals	-	-	(13,800)
At 31 July 2025	<u>312,633</u>	<u>205,038</u>	<u>6,718,365</u>
DEPRECIATION			
At 1 August 2024	235,185	192,181	2,719,600
Charge for year	11,178	2,352	185,324
Eliminated on disposal	-	-	(13,800)
At 31 July 2025	<u>246,363</u>	<u>194,533</u>	<u>2,891,124</u>
NET BOOK VALUE			
At 31 July 2025	<u>66,270</u>	<u>10,505</u>	<u>3,827,241</u>
At 31 July 2024	<u>53,603</u>	<u>12,857</u>	<u>3,589,948</u>

Included in plant & machinery and freehold property are assets with a net book value of £353,180 and £446,480 respectively, which the company holds as a lessor.

13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 August 2024 and 31 July 2025	<u>100</u>
NET BOOK VALUE	
At 31 July 2025	<u>100</u>
At 31 July 2024	<u>100</u>

There were no investment assets outside the UK.

The investment is a 100% shareholding in GTA Assessments Ltd which has not yet commenced trading.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

14. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 August 2024 and 31 July 2025	<u>528,984</u>
AMORTISATION	
At 1 August 2024 and 31 July 2025	<u>132,058</u>
NET BOOK VALUE	
At 31 July 2025	<u>396,926</u>
At 31 July 2024	<u>396,926</u>

In the opinion of the Council, the market value of the organisation's investment property as at the year end date is not materially different to its net book value.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	144,984	124,286
Other debtors	914	2,454
Prepayments	<u>63,258</u>	<u>61,749</u>
	<u>209,156</u>	<u>188,489</u>

16. CASH AT BANK AND IN HAND

	2025	2024
	Total	Total
	funds	funds
	£	£
Cash in hand	4,874	3,755
Bank account no. 1	153,647	166,101
Bank account no. 2	28,839	28,430
Bank account no. 3	<u>889,739</u>	<u>1,108,748</u>
Total	<u>1,077,099</u>	<u>1,307,034</u>

Including within Cash at Bank are a number of fixed-term deposit accounts with regulated UK financial institutions. These deposits are held as part of the Charity's cash-management strategy and are intended to safeguard funds not required for short-term operational use while generating a return.

Fixed-term deposits have maturities of 12 months and cannot be accessed before maturity. The deposits have been classified as cash at bank and in hand in these financial statements due to their remaining maturity at the balance sheet date.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

16. CASH AT BANK AND IN HAND - continued

Summary of Fixed-Term Deposits held at 2025

Term deposit	Maturity date	Interest rate	Balance at year end
			£
1	15/10/2025	2.75%	300,000
2	05/02/2026	2.65%	315,000
3	05/06/2026	2.34%	200,000

Summary of Fixed-Term Deposits held at 2024

Term deposit	Maturity date	Interest rate	Balance at year end
			£
1	09/09/2024	3.50%	250,000
2	14/10/2024	3.60%	300,000
3	20/01/2025	3.60%	315,000

The trustees consider all institutions to be low credit risk, and no indicators of impairment were identified at the reporting date.

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	27,558	46,025
Social security and other taxes	17,303	14,204
Other creditors	1,631	100
Accrued expenses	<u>33,270</u>	<u>14,181</u>
	<u>79,762</u>	<u>74,510</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	74,655	75,781
Between one and five years	<u>97,440</u>	<u>172,095</u>
	<u>172,095</u>	<u>247,876</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

19. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	5,407,987	22,773	5,430,760
TOTAL FUNDS	<u>5,407,987</u>	<u>22,773</u>	<u>5,430,760</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,713,064	(1,690,291)	22,773
TOTAL FUNDS	<u>1,713,064</u>	<u>(1,690,291)</u>	<u>22,773</u>

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	5,285,886	122,101	5,407,987
TOTAL FUNDS	<u>5,285,886</u>	<u>122,101</u>	<u>5,407,987</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,709,808	(1,587,707)	122,101
TOTAL FUNDS	<u>1,709,808</u>	<u>(1,587,707)</u>	<u>122,101</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	5,285,886	144,874	5,430,760
TOTAL FUNDS	<u>5,285,886</u>	<u>144,874</u>	<u>5,430,760</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,422,872	(3,277,998)	144,874
TOTAL FUNDS	<u>3,422,872</u>	<u>(3,277,998)</u>	<u>144,874</u>

20. EMPLOYEE BENEFIT OBLIGATIONS

The Charity operates a defined contribution pension scheme in the UK. The assets of the schemes are held separately from those of the Charity in independently administered funds.

The pension cost charge represents contributions payable by the Group to the funds amounted to £28,599 (2024: £25,398). Contributions payable to the fund at 31 July 2025 amounted to £4,767 (2024: £4,161) and are included in creditors.

21. CAPITAL COMMITMENTS

	2025 £	2024 £
Contracted but not provided for in the financial statements	<u>7,804</u>	<u>287,321</u>

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,428	196
Investment income		
Rents received	282,436	47,613
Deposit account interest	<u>33,942</u>	<u>23,348</u>
	316,378	70,961
Charitable activities		
Membership fees	65	240
Internal course fees	203,308	264,859
Centre hire	180,536	251,949
Course fees	1,006,284	1,120,156
Misc income	<u>39</u>	<u>-</u>
	1,390,232	1,637,204
Other income		
Gain on sale of tangible fixed assets	<u>5,026</u>	<u>1,447</u>
Total incoming resources	1,713,064	1,709,808
EXPENDITURE		
Charitable activities		
Wages	739,373	688,771
Social security	75,159	59,737
Pensions	28,599	25,398
Sheffield occupancy costs	75,071	78,190
Rates and water	45,365	41,259
Insurance	24,660	15,533
Light and heat	67,377	65,201
Telephone	30,435	31,837
Postage and stationery	14,990	13,429
Advertising	7,704	7,444
Sundries	19,037	18,779
Motor expenses	13,954	14,031
Training & workshop	265,918	310,409
Travel & subsistence	11,141	16,283
Maintenance	67,817	51,840
Carried forward	<u>1,486,600</u>	<u>1,438,141</u>

This page does not form part of the statutory financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

	2025 £	2024 £
Charitable activities		
Brought forward	1,486,600	1,438,141
Freehold property	66,631	67,883
Plant and machinery	105,163	47,038
Fixtures and fittings	11,178	10,518
Motor vehicles	<u>2,352</u>	<u>2,887</u>
	1,671,924	1,566,467
Support costs		
Finance		
Bank charges	2,593	2,940
Governance costs		
Auditors' remuneration	10,320	10,020
Accountancy and legal fees	<u>5,454</u>	<u>8,280</u>
	<u>15,774</u>	<u>18,300</u>
Total resources expended	<u>1,690,291</u>	<u>1,587,707</u>
Net income	<u><u>22,773</u></u>	<u><u>122,101</u></u>

This page does not form part of the statutory financial statements

DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES

England & Wales - Charity number 518473

Accounts

REGISTERED COMPANY NUMBER: 01909956 (England and Wales)
REGISTERED CHARITY NUMBER: 518473

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2024

FOR

DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED
(A COMPANY LIMITED BY GUARANTEE)

Xeinadin Audit Limited
Sidings House
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

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COMPANIES HOUSE

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

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FOR THE YEAR ENDED 31 JULY 2024**

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**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 JULY 2024**

COUNCIL MEMBERS	P M Coggon G C Harmer M Miller M F Stead (resigned 1 May 2024) G Thompson M D Wainwright L R Wright A Scott
COMPANY SECRETARY	A Scott
GROUP TRAINING MANAGER	J Mace
REGISTERED OFFICE	Rands Lane Industrial Estate Armthorpe Doncaster DN3 3DY
REGISTERED COMPANY NUMBER	01909956 (England and Wales)
REGISTERED CHARITY NUMBER	518473
AUDITORS	Xeinadin Audit Limited Sidings House Sidings Court Lakeside Doncaster South Yorkshire DN4 5NU
BANKERS	Barclays Bank PLC High Street Doncaster DN1 1EG Lloyds TSB High Street Doncaster DN1 1BH

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2024**

The council members (trustees) who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2024. The trustees have adopted the provisions of 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).

STRATEGIC REPORT

**STRUCTURE, GOVERNANCE AND MANAGEMENT
GOVERNING DOCUMENT**

The Group Training Association is a charitable Company Limited by Guarantee incorporated on the 30 April 1985 and registered as a charity on 10 February 1987. The Company was established under a Memorandum of Association that established the objects and powers of the charity and is governed under its Articles of Association. In the event of the Group Training Association being wound up, members are required to contribute an amount not exceeding £10.

RECRUITMENT AND APPOINTMENT OF COUNCIL

The Directors of the Group Training Association are also Charity Trustees for the purpose of Charity Law and are also known as Members of the Council. Under the requirements of the Memorandum & Articles of Association, the Members of the Council are elected to serve until resignation.

All Council Members have direct links with the motor trade through their own business or by way of current or past employment within the motor trade. Most Council Members have served the Group Training Association for a long time, however, from time to time new members are elected who are known to have the interest of the Association at heart. Given their in-depth knowledge of the industry, a specific training programme is not considered necessary, however, the Chairman, the Group Training Manager and other Council Members assist any new members in understanding their obligations and responsibilities under the Companies and Charities Acts.

ORGANISATIONAL STRUCTURE

The Organisational Structure of the Group Training Association is made up of a Board of Council Members elected from the membership of the Company. The Council is responsible for the strategic direction and policy of the Group Training Association. Structured monthly meetings are held to determine policy and procedures. The Executive Council members meet every other month and there is a whole Council meeting in the intervening months. Meetings are minuted by the Company Secretary and minutes are circulated to all members.

A scheme of delegation is in place and day to day responsibility for the provision of training services rests with the Group Training Manager who attends council meetings but who does not have a vote. The Group Training Manager is responsible for ensuring that the Company delivers the training services and ensuring that key performance indicators are met. They are also responsible for the day to day operational management of the Company.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT
PAY POLICY FOR KEY STAFF**

The Council consists of the board of trustees and the senior management team. The management team are the key personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All trustees give their time freely and no trustee receives remuneration in the year.

The pay of the senior staff is reviewed annually along with other staff employed by the charity, usually with a percentage increase relating to inflation and competition in the employee market for staff. Where pay for senior staff falls outside that percentage increase, that would be reviewed and approved by the Board of Council Members.

The educational and training activities of the Group Training Association are managed by a total of twenty six staff (on average) employed throughout the Training Association's two Centres and five departments.

STAFF DESIGNATION BY OCCUPATIONAL ROLE (AS OF DECEMBER 2024)

Management	3
Technical Tutors	12
Logistics Tutors	2
Administrative Staff	5
Functional Skills Tutor	1
Business Studies Tutors	1
Marketing	1
Cleaners	1

Bi-monthly full staff meetings take place in the Doncaster and Sheffield Centres that are mandatory for all staff to attend to ensure staff are fully informed of Company developments. On the intervening months a Quality Team meeting takes place at Doncaster to look at ways of improving training programmes. The meetings have a set agenda and ensure operational activities are assisted by an informed team of administrative and tutorial personnel.

The entire workforce, including Managers and Supervisors have direct experience of delivering training programmes. They are responsible for delivering a highly successful Government funded apprentice training contract and continue to provide high quality courses evidenced by minimal problems and sustained improvements in participation.

A total of twenty six staff (on average) are employed by the Company. Seven of these staff members work on a part-time role. During the year there have been some tutorial staff changes, with tutorial staff who have left the Company being replaced by new staff with up-to-date industrial knowledge and skills.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

OUR AIMS

The main aims and principal activities of the Group Training Association are stated in the Memorandum and Articles of Association being the Governing Instrument, which are the provision of training and education for learners employed or to prepare, assist or enable them to be employed or engaged in activities connected to the Retail Motor Trade or Road Transport Industry.

OUR OBJECTIVES

In setting our objective's and planning our activities, our Council has given careful consideration to the Charity Commission's guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing education and fee charging.

We aim to provide the benefit of first class education and training to assist any individual employed or considering employment in the Retail Motor Trade or Road Transport Industry with a view to developing their skills, education and abilities. The Group Training Association admits persons of all social backgrounds.

The Group Training Association has to meet the standards of external quality audits in terms of Quality Management, a formal inspection by Ofsted, Education and Skills Funding Agency (ESFA), Local Authorities, Matrix Standard, Contractors Health and Safety Assessment Scheme, and Investor in People Award for which the Mission Statement is a defined objective:-

To be the first choice training organisation delivering occupational training in Automobile, Transport Logistics and Business Studies.

Our corporate goals are:-

- To provide the quality and reliability of products and services.
- To provide the most cost effective course and value to our customers.
- To be the leader in each occupational area in which we train.
To strive to develop all employees, through the provision of training in order to help us achieve our
- business goals.
To be financially strong in order that the most up to date facilities and equipment can be provided to benefit
- course delegates and apprentices.
To maintain the active pursuit of advanced technology and determine the markets where developing new
- skills is evidenced and to provide accordingly.
- To understand our customer needs and to react with our provision accordingly.

ACCESS TO TRAINING AND COMPANY ETHOS

Our training facilities are available to anyone considering a career or currently employed in the Retail Motor Trade or the Road Transport Industry. The training is either supported by a school, employer or the ESFA so that no learner needs to make any financial contribution towards the cost of training. In addition, we are an equal opportunity organisation and are committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, gender, disability, sexual orientation or age.

The Charity's aims are to provide education and training to assist learners in progression towards, or gaining vocational qualifications to prepare, assist or enable them to be employed or engaged in apprenticeships connected to the motor vehicle repair industry or road transport industry.

The Group Training Association provides motor vehicle education and training courses for a range of learners from the age of fourteen onwards. The training courses benefit learners at school, learners excluded from school, employed and unemployed.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

QUALITY OF PROVISION AND AUDIT OF STANDARDS

In July 2022 the Government's educational national inspection regime Ofsted visited the Group Training Association to carry out a four day full, short notice inspection involving a team of six inspectors. The previous inspection was in May 2016. Ofsted continue to reserve the option to visit the GTA at any time.

Inspections are graded as follows:-

Grade 1	Outstanding
Grade 2	Good
Grade 3	Improvement required
Grade 4	Inadequate

The Group Training Association was awarded the following Grades in July 2022:

The quality of education	Good
Behaviour and attitudes	Good
Personal development	Good
Leadership and management	Good
Apprenticeships	Good
Overall effectiveness	Good

The Group Training Association has now been awarded a Grade 2 - Good by Ofsted since 2004.

Improvements to the operation of the Group Training Association are conducted by an in-house Quality Team. A range of specific audit items has been produced to form a Quality Calendar that specifies the date for assessment. Audit reviews cover twenty five specific areas and include:-

- Group Three Year Development Plan
- Meetings
- Learner Health and Safety Measures
- Staff Reviews
- Equality and Diversity
- The Prevent Duty
- British Values
- Self-Assessment Report & Quality Improvement Plan
- Quality System Review
- Learner Progression and Success
- Observation of Tutorial Delivery
- Internal Verification of Skills Assessors

STAFF DEVELOPMENT

The Company progresses Tutors on a formal teaching qualification. All staff involved in teaching or training learners on Government funded programmes are expected to progress to an assessor and, or teaching qualification.

Staff have attended a broad range of training courses totalling one hundred and thirty seven days of attendance in relation to improving learner training programmes and technical updating.

QUALITY STANDARDS

The Company has held the Investors in People Award since 1994. We achieved re-certification for a further three years in January 2023 and will need to be re-accredited in January 2026 which will be assessed against the new standard.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Other quality standards held are Matrix (for Information Advice and Guidance), CHAS (Contractors Health and Safety Scheme for work with Local Authorities).

The Group Training Association has maintained good programme assessments via Sheffield Local Education Authority contract monitoring. This programme for the provision of 14-16 school vocational programmes in Sheffield ended in December 2023 due to the complex and high needs of learners which requires an element of teaching/staff that we are not able to provide within the boundaries of income generated by the programme.

We continue to work with two schools in the Sheffield region outside of the local authority contract.

RANGE OF QUALIFICATIONS AND AWARDS

The Group Training Association is registered with the major Qualification Award Bodies and meets the appraisal requirements of:-

- City & Guilds of London Institute
- Institute of the Motor Industry
- Oxford, Cambridge & Royal Society of Arts (OCR)
- Road Transport Industry Training Board
- Department of Transport
- Automotive Technician Accreditation
- Scottish Qualifications Authority
- DVSA
- Skills and Education Group (SEG)

Costs related to Apprentice and School courses are high as they include:-

- Related staff wages
- Safety Officer costs
- Mini-coach transport costs
- Vehicle costs and diesel for assessment visits to learner placements
- Classroom and workshop costs, overalls, training equipment etc
- Registration fees and lesson costs
- Rates, heat, light, power, insurances
- Building maintenance costs
- New course development costs - equipment etc
- Apprentice End Point Assessment and re-sit costs
- Perishable or once used items

ACHIEVEMENTS AND PERFORMANCE

Trustees and Council members meet each month and have a formal agenda for each meeting. A management report is presented to all Council Members and provides a statistical analysis of learner achievement and performance against objectives set in Contracts held for each programme or training activity.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

APPRENTICES

The Group Training Association tendered for a Government funded contract with the Education and Skills Funding Agency. This Government legislated contract has an important significance to the Group Training Association as it accounts for over sixty percent of the course income funding. In June 2017 the Group Training Association was awarded Government funding apprentice training contract for levy paying employers despite fierce competition from colleges and other training organisations that operate on a national basis. The 'Register of Approved Training Providers' (RoATP) was refreshed in December 2021, requiring all approved providers to re-apply under new, stricter conditions. The Group Training Association was successful in its re-application. In 2023 the register was changed again to Apprenticeship Provider Assessment Register (APAR) combining the RoATP and EPAO registers. The register has not re-opened since for any new standard applications.

Since 2017 there have been continued changes to every part of an apprenticeship from the funding through to assessment and qualifications. Implemented by the Education and Skills Funding Agency, Apprenticeship Frameworks were no longer be funded from 31 July 2020 leaving only Apprenticeship Standards approved for Government funding. A training levy was introduced for larger employers with over 250 employees and/or a payroll of over 3 million. There were also changes to funding for medium to small employers. Standards are structured with an emphasis on end testing for assessment of an apprentices competence. However the lack of available standards for some motor vehicle specialisms ie: Paint, Panel, Heavy Vehicle Level 2 and Auto-Electrical means we are unable currently to recruit apprentices for some of these disciplines. This is having a negative impact on the recruitment of apprentices, and subsequently income, of the Group Training Association.

The training programme's success is measured by the number of Learners on programme and the attainment of Standards achieved in their respective career specialism. The targets are challenging and, due to the continuing difficult trading that garages are experiencing combined with the impact of the pandemic and now the reduction in approved apprenticeship standards for the motor industry, there is a reduced uptake in apprentice work placements that is affecting apprentice numbers on our training programme which can take up to 3 years to show statistically. The Qualification Award Bodies inspection regime (IMI, OCR, SQA, EDI, RTITB, JAAPT, SEG and City & Guilds) audit all Group Training Association qualification systems and procedures in order to grant their approval to provide a full qualification structure for the students.

A Group Training Association Management Team will complete quality audits and assessments to identify and address any concerns.

The Group Training Association opened a Training Centre in Sheffield in September 2007 to enable it to take up a contract with Sheffield LEA to deliver motor vehicle vocational programmes for schools in the Sheffield region. GTA have not re-contracted with Sheffield LEA for the full 2023/2024 academic year and the Alternative Provision Programme with them ended December 2023. The Group Training Association also has thirty apprentices following their training programmes at the Sheffield Centre.

We have also continued to invest in equipment to operate various IMI qualifications and End Point Assessment activities, including Service Technician, Vehicle Air Conditioning, Vehicle Inspection and Vehicle Refinishing from our Doncaster Centre.

The Group Training Association continues its relationship with motor vehicle manufacturers and is presently involved with Vertex Professional Services representing Honda and on a temporary basis BOSCH and Renault. Depending upon car sales and market share the manufacturers increase or decrease the amount of work carried out by the Group Training Association.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

PERFORMANCE AGAINST PROFILE

Education Skills Funding Agency Apprentice Programme

2023/2024 Provisional

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	DfE MIN THRESHOLD
16-18	26	20	76.92%	60%
19-23+	22	19	86.36%	60%
TOTAL	48	39	81.25%	60%

2022/2023

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	DfE MIN THRESHOLD
16-18	47	27	57.4%	60%
19-23+	16	14	87.55%	60%
TOTAL	63	41	64.1% updated	60%

2021/2022

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	DfE MIN THRESHOLD
16-18	51	27	52.94%	50%
19+	12	7	63.64%	50%
TOTAL	63	34	53.96%	50%

The Group Training Associations apprenticeship programme qualification success rate has consistently, for the past ten years, been above the national average as shown in the tables above.

OTHER TRAINING PROGRAMMES

In August 2016 the Group Training Association took the decision to apply for direct approval and to produce all of its own training material for Driver Certificate of Competence (Driver CPC). This has been successfully carried out and the Group Training Association has direct approval to operate the Driver CPC courses via DVSA. Ten days of courses were re-approved in August 2024.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

SAFEGUARDING, PREVENT & BRITISH VALUES

The GTA considers that employee and learner involvement is essential to its continuing success and uses a variety of methods to inform, consult and involve employees and learners. These include questionnaires, meetings, Every Child Matters, Prevent Duties, Safeguarding, British Values, Radicalisation Awareness and E-safety. The Group Training Association has an appointed Safeguarding Lead and Deputy responsible for all Equality, Diversity, Prevent and Safeguarding.

All staff and apprentices under-take Safeguarding and Prevent training, all staff are subject to DBS checks.

RISK MANAGEMENT

The Council confirms that systems have been established to identify any major risks to which the Company may be exposed and the perceived risks are reviewed monthly to mitigate these risks.

A Treasurer's report is presented as a fixed and formal agenda item at the Council's bi-monthly meetings. Funds held for investment are confirmed at this meeting. An annual review of Internal Financial Controls using the Charity Commission self-checklist is carried out and evaluated against guidelines.

The Council continues to review spending and investment policies

The organisation still has a clear focus on extending the geographical area that the Company operates in to increase the amount of business into the company. The option to purchase Unit 3 Rands Lane in September 2023 in Doncaster was executed and involved substantial capital expenditure to be sourced from the organisations own funds.

Staff numbers are currently stable, however, this will continue to be reviewed in 2024/2025 in line with ESFA income.

The council have also explored the utilisation of the GTA's assets and in-particular buildings and property. The funds raised from the leasing property is expected to be reinvested into the apprentice programme, providing much needed financial stability at a time where the biggest changes in apprenticeships have been made since the introduction of the Modern Apprenticeship which started in the early 1990's.

The investment policy for surplus monies was reviewed in 2011 and an account was opened with Lloyds Bank that has produced improved interest rates for deposits. These interest rates from Lloyds have now reduced and are closer to the rates offered by Barclays. The Council maintains a substantial reserve of monies to minimise possible cash flow problems due to the economic climate. The reserves allow for changes in Apprenticeship funding and the substantial increase in the delivery of services due to the rapid increase in inflation.

MAIN RISKS

The continued changes to the apprenticeship structure and ESFA funding system through 2022/2023 may have an impact on achievement rates, apprentice recruitment and financial income. Employers now have to adjust to using the Apprenticeship Service (AS) to direct Government funding to the GTA for their apprenticeship training.

The introduction of the apprenticeship Standards and Frameworks no longer being funded has created extra burdens on employers which previously did not exist. Employers are now responsible for funding setup and allocations for apprenticeships. This is proving more problematic for smaller employers who do not necessarily have the time or resource to perform these processes. This has consequently increased the load on the GTA who have provided more staff time allocated to guiding and supporting employers.

With the increase in the school leaving age schools are encouraging learners to stay in school rather than take up an apprenticeship. This has led to schools starting to set up their own motor vehicle workshops to keep vocational training within the school premises.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Due to the Government's Spending Review limiting the budgets of schools and changes to the qualification points systems, in 2014 there was approximately 3,000 approved courses by Ofqual, there are now between 200-300.

In order to reduce the risk to income and expenditure the Group Training Association:-

- Monitors the ESFA contract progression on a monthly basis in order to ensure that it is delivering against contract requirements.
- Employs staff in a specific marketing role to engage apprentice placement companies in order to maintain and if possible increase apprentice numbers.
- Has expanded the geographical area that it operates in for apprenticeships.
- Has continued to contain costs associated with the companies operation whilst income has reduced.
- Has a renewed focus on the company's electronic systems and social media for marketing purposes.
- Continues to monitor the motor and logistics sector for changes manufactures trends, advancing technologies, changes in government legislation and public opinion.

Another risk to the GTA's operations is the government's drive to promote electric cars. This will have a major impact on the motor trade and in particular, the demand for apprenticeships and the nature of the training provided. The GTA is well placed to provide the relevant training but the impact on the number of apprenticeships is as yet unclear. As a result, the GTA is looking to increase the range of courses offered for persons "employed or intending to be employed in such other activities as may benefit from the training services provided by the Association" (to quote from the GTA's charitable objects).

FUTURE CENTRE DEVELOPMENTS AND OBJECTIVES 2024/2025

- Continue placement marketing in an effort to expand apprentice contract numbers
- To expand the operation area for the apprenticeship programme to include all of South Yorkshire and the Sheffield City Region
- To maintain apprenticeship success rates at, or above, KPI's
- Invest in training facilities and equipment to be more in line with the latest technological developments in the sector
- Monitor Government directives on proposed changes to programmes
- To uphold the staff development programme
- Provide facilities and support for all Manufacturers' courses

We are continuing to modify our training course portfolio and build our existing dedicated educational resources to meet new demands. Change is not only about investments in bricks and mortar. It must be people led and owned. Our Group Training Association recognises the support that it must provide to be at the heart of future ambitions of our learners.

FINANCIAL REVIEW

During the year under review incoming resources have exceeded expended resources, creating a surplus of £122,101, compared to a deficit of £115,147 in 2023. Total income has risen in the year by £262,967 and, expenditure has increased by £25,719, to give the increase in overall performance of £237,248. The Council is carefully monitoring projected income and expenditure levels to ensure that the GTA continues to have a financially viable operation. It should be noted that there is a surplus before depreciation of £250,427 compared to a deficit of £14,003 in 2023.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

RESERVES POLICY

The Group Training Association reserves at the year-end are represented by the accumulated fund of £5,407,987 (2023 - £5,285,886) shown on the balance sheet. Of this amount, £4,175,463 (2023 - £3,671,558) is represented by the Company's fixed assets, investment and working capital. The Group Training Association free reserves are represented by cash held at the bank amounting to £1,307,034 (2023 - £1,614,328). The free reserves are held at this level because the Council are particularly mindful of the operating costs of Motor Vehicle Training Workshops and in particular the promotion of a safe environment for training in vehicle body repair and paint operations, not to mention unforeseen circumstances.

The level of free reserves therefore held and available to be applied to the council's discretion in furtherance of the Charity's objects, is determined by reference to the specific requirements for capital and refurbishment expenditure in the short and medium term together with contingency plans to meet any urgent Training Centre financial requirements and contingencies. In particular, the Council are considering:

- (a) Upgrading/modernising the Training Centre.
- (b) Large capital spend for equipment needed to upgrade Unit 2 Rands Lane in relation to the lease for Inspiro (BMW, VW and JLR Group) commencing October 2024.

It is the prudent purchase and construction of property from past surpluses which has created a sound financial basis for the GTA, since otherwise there would be a large exposure to rental liabilities. It is also considered that the level of free reserves is necessary to cover any deficits that may arise in the future from a loss of revenue arising from companies or other institutions cutting back their training programmes, as noted in the "Main Risk" section of this report. The downturn in income in certain past years demonstrates that this is not a theoretical risk.

As we continue to be unaware of what is "round the corner" the level of reserves held by the GTA does mean that the GTA should be able to deal with any unforeseen liabilities that might arise in the future.

INVESTMENT POLICY

Short-term funds are principally invested on the money markets, with other monies being held in bank deposits. The potential risks in the Stock Market were recognised by the Council in October 2007 when the Council decided to liquidate its investment portfolio with Barclays Bank Plc. Since then, the company has only invested in bank and money market deposits. When interest rates were high, this produced a good return for the GTA but the continuing decrease in interest rates has meant that the company's income from interest has continued to decrease over the years, to what is now a very low figure in relation to the amounts held. Current deposits are held with Barclays Bank Plc and Lloyds Bank Plc.

If these banks decide to stop paying interest, the Council will have to consider alternative institutions if it is to obtain investment income in the future. The Group Training Association invites Barclays Bank Plc (with whom it has a forty year history of banking) and Lloyds Bank Plc to its Annual General Meeting to discuss longer term investment funds along with the Auditors.

At the Annual General Meeting, Senior Bank personnel attend are invited from the Council together with the Auditor, who is asked to present the Annual accounts and make comment. These valued observations and advice are implemented by the Council at the meeting following the Annual General Meeting and throughout the financial year.

MEMBERS OF THE COUNCIL

Members of the Council who are Directors for the purposes of Company Law and Trustees for the purposes of Charity Law, who served during the year and up to the date of this report, are set out on page 1.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2024**

STATEMENT OF COUNCIL MEMBERS' RESPONSIBILITIES

The council members (who are also the directors of Doncaster Rotherham and District Motor Trades Group Training Association Limited for the purposes of company law) are responsible for preparing the Report of the Council and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the council members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the council members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The council members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the council members are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the council members have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Xeinadin Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the council, incorporating a strategic report, approved by order of the board of the council, as the company directors, on 10-12-2024 and signed on the board's behalf by:


.....
G Thompson - Chair

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

Opinion

We have audited the financial statements of Doncaster Rotherham and District Motor Trades Group Training Association Limited (the 'charitable company') for the year ended 31 July 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the council members with respect to going concern are described in the relevant sections of this report.

Other information

The council members are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Council for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Council has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Council.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of council members

As explained more fully in the Statement of Council Members' Responsibilities, the council members (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the council members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the council members are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the council members either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Company, we identified that the principal risks of non-compliance with laws and regulations related to corporation tax legislation and we considered the extent to which non-compliance might have a material effect on the financial statements.

As part of this assessment we considered both quantitative and qualitative factors. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006 and FRS 102.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements which included the risk of management override of controls. We determined that the principal risks were related to posting inappropriate journal entries, omitting, advancing or delaying recognition of events and transactions that have occurred during or after the reporting period, and potential management bias in the determination of accounting estimates or judgements to manipulate results.

Audit procedures performed by the engagement team include:

- Enquiring of and obtaining written representation from management in relation to known or suspected instances of non-compliance with laws and regulations and fraud;
- Enquiring of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Evaluation of management's controls designed to prevent and detect irregularities;
- Identifying and, where relevant, testing journal entries posted by senior management or with unusual combinations;
- Assessing and evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Review of correspondence with regulators in so far as they are related to the financial statements;
- Incorporating elements of unpredictability into the nature, timing and/or extent of audit procedures performed.

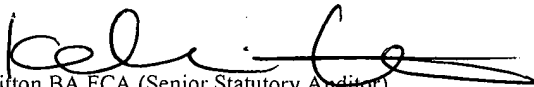
There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kelvin Fitton BA FCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited
Sidings House
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

Date: 10-12-2024

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	3	1,638,849	1,338,301
Investment income	4	<u>70,961</u>	<u>108,542</u>
Total		<u>1,709,810</u>	<u>1,446,843</u>
EXPENDITURE ON			
Raising funds	5	<u>1,587,709</u>	<u>1,561,990</u>
NET INCOME/(EXPENDITURE)		122,101	(115,147)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>5,285,886</u>	<u>5,401,033</u>
TOTAL FUNDS CARRIED FORWARD		<u>5,407,987</u>	<u>5,285,886</u>

The notes form part of these financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**BALANCE SHEET
31 JULY 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	11	3,589,948	3,170,042
Investments			
Investments	12	100	100
Investment property	13	<u>396,926</u>	<u>396,926</u>
		3,986,974	3,567,068
CURRENT ASSETS			
Debtors	14	188,489	168,566
Cash at bank and in hand		<u>1,307,034</u>	<u>1,614,328</u>
		1,495,523	1,782,894
CREDITORS			
Amounts falling due within one year	15	(74,510)	(64,076)
NET CURRENT ASSETS		<u>1,421,013</u>	<u>1,718,818</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,407,987</u>	<u>5,285,886</u>
NET ASSETS		<u>5,407,987</u>	<u>5,285,886</u>
FUNDS			
Unrestricted funds	17	<u>5,407,987</u>	<u>5,285,886</u>
TOTAL FUNDS		<u>5,407,987</u>	<u>5,285,886</u>

The financial statements were approved by the Board of the Council and authorised for issue on 10-12-2024 and were signed on its behalf by:


.....
G Thompson - Chair

The notes form part of these financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2024**

Notes	2024 £	2023 £
Cash flows from operating activities		
Cash generated from operations	220,530	(21,372)
Interest paid	<u>(2,940)</u>	<u>(3,451)</u>
Net cash provided by/(used in) operating activities	<u>217,590</u>	<u>(24,823)</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(548,232)	(72,001)
Interest received	<u>23,348</u>	<u>5,726</u>
Net cash used in investing activities	<u>(524,884)</u>	<u>(66,275)</u>
Change in cash and cash equivalents in the reporting period		
	(307,294)	(91,098)
Cash and cash equivalents at the beginning of the reporting period	<u>1,614,328</u>	<u>1,705,426</u>
Cash and cash equivalents at the end of the reporting period	<u>1,307,034</u>	<u>1,614,328</u>

The notes form part of these financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2024**

1.	RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES	2024	2023
		£	£
	Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	122,101	(115,147)
	Adjustments for:		
	Depreciation charges	128,326	101,144
	Interest received	(23,348)	(5,726)
	Interest paid	2,940	3,451
	(Increase)/decrease in debtors	(19,923)	1,533
	Increase/(decrease) in creditors	<u>10,434</u>	<u>(6,627)</u>
	Net cash provided by/(used in) operations	<u>220,530</u>	<u>(21,372)</u>
2.	ANALYSIS OF CHANGES IN NET FUNDS		
		At 1.8.23	Cash flow
		£	£
	Net cash		At 31.7.24
	Cash at bank and in hand	<u>1,614,328</u>	<u>(307,294)</u>
		<u>1,614,328</u>	<u>1,307,034</u>
		<u>1,614,328</u>	<u>(307,294)</u>
	Total	<u>1,614,328</u>	<u>1,307,034</u>

The notes form part of these financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

1. COMPANY STATUS

The company is limited by guarantee and is a Registered Charity, number 518473. The company's registered number and registered office address can be found on the Report of the Council on Page 1.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The financial statements are presented in GBP, the functional currency of the organisation, and are rounded to the nearest £1.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the income. The following specific policies are applied to particular categories of income:

- Course fees are accounted for when earned
- Investment income is accounted for when receivable
- Grants are accounted for when the company is entitled to receive them

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes attributable VAT which cannot be recovered because the company is not registered for VAT and is reported as part of the expenditure to which the VAT relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those of an indirect nature to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA either by direct allocation or apportioned on a basis of the staff time attributable to each category.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	2% on a reducing balance basis
Short leasehold property	Over the remaining period of the lease
Plant and machinery	12% on a straight line bases
Fixtures and fittings	20-33% on a reducing balance basis
	25% on a straight line bases (computers)
Motor vehicles	25% on a reducing balance basis
Investment property	Investment property is shown at its most recent valuation. Any surplus or deficit arising is recognised through the income and expenditure account.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

The council's policy is not to capitalise capital expenditure incurred at a cost of under £1,000. Items with a net book value of less than £100 are written off.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

As a Registered Charity, the company is not subject to corporation tax.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Preparation of consolidated financial statements

The financial statements contain information about Doncaster Rotherham and District Motor Trades Group Training Association Limited as an individual limited company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Membership fees	240	210
Own course fees	264,859	262,930
Other course fees & recharges	<u>1,373,750</u>	<u>1,075,161</u>
	<u>1,638,849</u>	<u>1,338,301</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

4.	INVESTMENT INCOME	2024	2023
		£	£
	Rents received	47,613	102,816
	Interest receivable - trading	<u>23,348</u>	<u>5,726</u>
		<u>70,961</u>	<u>108,542</u>

5.	RAISING FUNDS		
	Other trading activities		
		2024	2023
		£	£
	Support costs	<u>1,587,709</u>	<u>1,561,990</u>

6.	SUPPORT COSTS				
		Management	Information	Governance	Totals
		£	technology	costs	£
		£	£	£	£
	Other trading activities	<u>1,525,979</u>	<u>50,691</u>	<u>11,039</u>	<u>1,587,709</u>

7.	NET INCOME/(EXPENDITURE)		
	Net income/(expenditure) is stated after charging/(crediting):		
		2024	2023
		£	£
	Auditors' remuneration	10,020	10,440
	Depreciation - owned assets	128,326	101,145
	Operating lease expenses- land & buildings	78,190	91,244
	Pension costs	<u>25,398</u>	<u>26,433</u>

8. COUNCIL MEMBERS' REMUNERATION AND BENEFITS

There were no council members' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

8. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

Certain members of the executive council received expenses during the year. The total amount payable amounted to £2,871 (2023: £1,510).

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	752,007	794,985
Other pension costs	<u>25,398</u>	<u>26,433</u>
	<u>777,405</u>	<u>821,418</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Tutors	16	17
Administration	5	5
H&S, quality control, marketing	1	1
Management	3	3
Cleaners	<u>1</u>	<u>2</u>
	<u>26</u>	<u>28</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	<u>1</u>	<u>1</u>

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	1,338,301
Investment income	<u>108,542</u>
Total	<u>1,446,843</u>
 EXPENDITURE ON	
Raising funds	<u>1,561,990</u>
 NET INCOME/(EXPENDITURE)	 (115,147)

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

10.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £
	RECONCILIATION OF FUNDS	
	Total funds brought forward	<u>5,401,033</u>
	TOTAL FUNDS CARRIED FORWARD	<u><u>5,285,886</u></u>
11.	TANGIBLE FIXED ASSETS	
		Freehold property £
		Short leasehold £
		Plant and machinery £
	COST	
	At 1 August 2023	4,280,002
	Additions	<u>458,329</u>
	At 31 July 2024	<u>4,738,331</u>
		72,980
		<u>-</u>
	At 31 July 2024	<u>72,980</u>
		936,029
		<u>68,382</u>
	At 31 July 2024	<u>1,004,411</u>
	DEPRECIATION	
	At 1 August 2023	1,311,107
	Charge for year	<u>67,883</u>
	At 31 July 2024	<u>1,378,990</u>
		72,971
		<u>-</u>
	At 31 July 2024	<u>72,971</u>
		793,235
		<u>47,038</u>
	At 31 July 2024	<u>840,273</u>
	NET BOOK VALUE	
	At 31 July 2024	<u>3,359,341</u>
		<u>9</u>
	At 31 July 2024	<u>164,138</u>
	At 31 July 2023	<u>2,968,895</u>
		<u>9</u>
	At 31 July 2023	<u>142,794</u>
		Fixtures and fittings £
		Motor vehicles £
		Totals £
	COST	
	At 1 August 2023	274,467
	Additions	<u>14,321</u>
	At 31 July 2024	<u>288,788</u>
		197,838
		<u>7,200</u>
	At 31 July 2024	<u>205,038</u>
		5,761,316
		<u>548,232</u>
	At 31 July 2024	<u>6,309,548</u>
	DEPRECIATION	
	At 1 August 2023	224,667
	Charge for year	<u>10,518</u>
	At 31 July 2024	<u>235,185</u>
		189,294
		<u>2,887</u>
	At 31 July 2024	<u>192,181</u>
		2,591,274
		<u>128,326</u>
	At 31 July 2024	<u>2,719,600</u>
	NET BOOK VALUE	
	At 31 July 2024	<u>53,603</u>
		<u>12,857</u>
	At 31 July 2024	<u>3,589,948</u>
	At 31 July 2023	<u>49,800</u>
		<u>8,544</u>
	At 31 July 2023	<u>3,170,042</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

12. FIXED ASSET INVESTMENTS		Shares in group undertakings £
	MARKET VALUE	
	At 1 August 2023 and 31 July 2024	<u>100</u>
	NET BOOK VALUE	
	At 31 July 2024	<u>100</u>
	At 31 July 2023	<u>100</u>

There were no investment assets outside the UK.

The investment is a 100% shareholding in GTA Assessments Ltd which has not yet commenced trading.

13. INVESTMENT PROPERTY		£
	FAIR VALUE	
	At 1 August 2023 and 31 July 2024	<u>528,984</u>
	AMORTISATION	
	At 1 August 2023 and 31 July 2024	<u>132,058</u>
	NET BOOK VALUE	
	At 31 July 2024	<u>396,926</u>
	At 31 July 2023	<u>396,926</u>

In the opinion of the Council, the market value of the organisation's investment property as at the year end date is not materially different to its net book value.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
		£	£
	Trade debtors	124,286	103,752
	Other debtors	2,454	-
	Prepayments	<u>61,749</u>	<u>64,814</u>
		<u>188,489</u>	<u>168,566</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
		£	£
Trade creditors		46,025	31,491
Social security and other taxes		14,204	14,509
Other creditors		100	100
Accrued expenses		<u>14,181</u>	<u>17,976</u>
		<u>74,510</u>	<u>64,076</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

		2024	2023
		£	£
Within one year		75,781	75,781
Between one and five years		<u>172,095</u>	<u>247,876</u>
		<u>247,876</u>	<u>323,657</u>

17. MOVEMENT IN FUNDS

	At 1.8.23	Net movement in funds	At 31.7.24
	£	£	£
Unrestricted funds			
General fund	5,285,886	122,101	5,407,987
	<u>5,285,886</u>	<u>122,101</u>	<u>5,407,987</u>
TOTAL FUNDS	<u>5,285,886</u>	<u>122,101</u>	<u>5,407,987</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,709,810	(1,587,709)	122,101
	<u>1,709,810</u>	<u>(1,587,709)</u>	<u>122,101</u>
TOTAL FUNDS	<u>1,709,810</u>	<u>(1,587,709)</u>	<u>122,101</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	5,401,033	(115,147)	5,285,886
TOTAL FUNDS	<u>5,401,033</u>	<u>(115,147)</u>	<u>5,285,886</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,446,843	(1,561,990)	(115,147)
TOTAL FUNDS	<u>1,446,843</u>	<u>(1,561,990)</u>	<u>(115,147)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.22 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	5,401,033	6,954	5,407,987
TOTAL FUNDS	<u>5,401,033</u>	<u>6,954</u>	<u>5,407,987</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,156,653	(3,149,699)	6,954
TOTAL FUNDS	<u>3,156,653</u>	<u>(3,149,699)</u>	<u>6,954</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

18. CAPITAL COMMITMENTS

	2024	2023
	£	£
Contracted but not provided for in the financial statements	<u>287,321</u>	<u>460,000</u>

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Other trading activities		
Membership fees	240	210
Own course fees	264,859	262,930
Other course fees & recharges	<u>1,373,750</u>	<u>1,075,161</u>
	1,638,849	1,338,301
Investment income		
Rents received	47,613	102,816
Interest receivable - trading	<u>23,348</u>	<u>5,726</u>
	<u>70,961</u>	<u>108,542</u>
Total incoming resources	1,709,810	1,446,843
EXPENDITURE		
Support costs		
Management		
Wages	752,007	794,985
Pensions	25,398	26,433
Rates and water	41,259	29,171
Insurance	24,274	25,375
Telephone	31,838	40,245
Postage and stationery	13,429	11,550
Advertising	7,444	8,779
Sundries	15,279	22,405
Motor expenses	14,031	17,752
Training and workshop expenses	310,409	250,750
Meeting expenses	7,542	7,368
Cleaning	1,150	1,620
Payroll preparation	7,261	3,769
Doncaster rent	3,918	22,942
Sheffield occupancy costs	74,273	73,696
Light & heat	65,201	69,196
Freehold property	67,883	60,506
Plant and machinery	47,038	32,446
Fixtures and fittings	10,518	5,343
Motor vehicles	2,887	2,849
Bank interest	<u>2,940</u>	<u>3,451</u>
	1,525,979	1,510,631

This page does not form part of the statutory financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024**

	2024 £	2023 £
Management		
Information technology		
Repairs and renewals	50,691	40,919
Governance costs		
Auditors' remuneration	10,020	10,440
Accountancy and legal fees	<u>1,019</u>	<u>-</u>
	<u>11,039</u>	<u>10,440</u>
Total resources expended	<u>1,587,709</u>	<u>1,561,990</u>
Net income/(expenditure)	<u>122,101</u>	<u>(115,147)</u>

This page does not form part of the statutory financial statements

DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES

England & Wales - Charity number 518473

Accounts

REGISTERED COMPANY NUMBER: 01909956 (England and Wales)
REGISTERED CHARITY NUMBER: 518473

**AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2023**

FOR

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

Xeinadin Audit Limited
Sidings House
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

WEDNESDAY



A16 *ACJA0TV6* #103
27/12/2023
COMPANIES HOUSE

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

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FOR THE YEAR ENDED 31 JULY 2023**

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**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 JULY 2023**

COUNCIL MEMBERS	P M Coggon G C Harmer M Miller M F Stead G Thompson M D Wainwright L R Wright A Scott
COMPANY SECRETARY	A Scott
GROUP TRAINING MANAGER	J Mace
REGISTERED OFFICE	Rands Lane Industrial Estate Armthorpe Doncaster DN3 3DY
REGISTERED COMPANY NUMBER	01909956 (England and Wales)
REGISTERED CHARITY NUMBER	518473
AUDITORS	Xeinadin Audit Limited Sidings House Sidings Court Lakeside Doncaster South Yorkshire DN4 5NU
BANKERS	Barclays Bank PLC High Street Doncaster DN1 1EG Lloyds TSB High Street Doncaster DN1 1BH

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2023**

The council members (trustees) who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2023. The council members have adopted the provisions of 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).

STRATEGIC REPORT

**STRUCTURE, GOVERNANCE AND MANAGEMENT
GOVERNING DOCUMENT**

The Group Training Association is a charitable Company Limited by Guarantee incorporated on the 30 April 1985 and registered as a charity on 10 February 1987. The Company was established under a Memorandum of Association that established the objects and powers of the charity and is governed under its Articles of Association. In the event of the Group Training Association being wound up, members are required to contribute an amount not exceeding £10.

RECRUITMENT AND APPOINTMENT OF COUNCIL

The Directors of the Group Training Association are also Charity Trustees for the purpose of Charity Law and are also known as Members of the Council. Under the requirements of the Memorandum & Articles of Association, the Members of the Council are elected to serve until resignation.

All Council Members have direct links with the motor trade through their own business or by way of current or past employment within the motor trade. Most Council Members have served the Group Training Association for a long time, however, from time to time new members are elected who are known to have the interest of the Association at heart. Given their in-depth knowledge of the industry, a specific training programme is not considered necessary, however, the Chairman, the Group Training Manager and other Council Members assist any new members in understanding their obligations and responsibilities under the Companies and Charities Acts.

ORGANISATIONAL STRUCTURE

The Organisational Structure of the Group Training Association is made up of a Board of Council Members elected from the membership of the Company. The Council is responsible for the strategic direction and policy of the Group Training Association. Structured monthly meetings are held to determine policy and procedures. The Executive Council members meet every other month and there is a whole Council meeting in the intervening months. Meetings are minuted by the Company Secretary and minutes are circulated to all members.

A scheme of delegation is in place and day to day responsibility for the provision of training services rests with the Group Training Manager who attends council meetings but who does not have a vote. The Group Training Manager is responsible for ensuring that the Company delivers the training services and ensuring that key performance indicators are met. They are also responsible for the day to day operational management of the Company.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

PAY POLICY FOR KEY STAFF

The Council consists of the board of trustees and the senior management team. The management team are the key personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All council members give their time freely and no council member receives remuneration in the year.

The pay of the senior staff is reviewed annually along with other staff employed by the charity, usually with a percentage increase relating to inflation and competition in the employee market for staff. Where pay for senior staff falls outside that percentage increase, that would be reviewed and approved by the Board of Council Members.

The educational and training activities of the Group Training Association are managed by a total of twenty six staff (on average) employed throughout the Training Association's two Centres and five departments.

STAFF DESIGNATION BY OCCUPATIONAL ROLE (AS OF DECEMBER 2023)

Management	3
Technical Tutors	12
Logistics Tutors	3
Administrative Staff	5
Functional Skills Tutor	1
Business Studies Tutors	1
Marketing	1
Cleaners	2

Bi-monthly full staff meetings take place in the Doncaster and Sheffield Centres that are mandatory for all staff to attend to ensure staff are fully informed of Company developments. On the intervening months a Quality Team meeting takes place at Doncaster to look at ways of improving training programmes. The meetings have a set agenda and ensure operational activities are assisted by an informed team of administrative and tutorial personnel.

The entire workforce, including Managers and Supervisors have direct experience of delivering training programmes. They are responsible for delivering a highly successful Government funded apprentice training contract and continue to provide high quality courses evidenced by minimal problems and sustained improvements in participation.

A total of twenty six staff (on average) are employed by the Company. Seven of these staff members work on a part-time role. During the year there have been some tutorial staff changes, with tutorial staff who have left the Company being replaced by new staff with up-to-date industrial knowledge and skills.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

OUR AIMS

The main aims and principal activities of the Group Training Association are stated in the Memorandum and Articles of Association being the Governing Instrument, which are the provision of training and education for learners employed or to prepare, assist or enable them to be employed or engaged in activities connected to the Retail Motor Trade or Road Transport Industry.

OUR OBJECTIVES

In setting our objective's and planning our activities, our Council has given careful consideration to the Charity Commission's guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing education and fee charging.

We aim to provide the benefit of first class education and training to assist any individual employed or considering employment in the Retail Motor Trade or Road Transport Industry with a view to developing their skills, education and abilities. The Group Training Association admits persons of all social backgrounds.

The Group Training Association has to meet the standards of external quality audits in terms of Quality Management, a formal inspection by Ofsted, Education and Skills Funding Agency (ESFA), Local Authorities, Matrix Standard, Contractors Health and Safety Assessment Scheme, and Investor in People Award for which the Mission Statement is a defined objective:-

To be the first choice training organisation delivering occupational training in Automobile, Transport Logistics and Business Studies.

Our corporate goals are:-

- To provide the quality and reliability of products and services.
- To provide the most cost effective course and value to our customers.
- To be the leader in each occupational area in which we train.
- To strive to develop all employees, through the provision of training in order to help us achieve our business goals.
- To be financially strong in order that the most up to date facilities and equipment can be provided to benefit course delegates and apprentices.
- To maintain the active pursuit of advanced technology and determine the markets where developing new skills is evidenced and to provide accordingly.
- To understand our customer needs and to react with our provision accordingly.

ACCESS TO TRAINING AND COMPANY ETHOS

Our training facilities are available to anyone considering a career or currently employed in the Retail Motor Trade or the Road Transport Industry. The training is either supported by a school, employer or the ESFA so that no learner needs to make any financial contribution towards the cost of training. In addition, we are an equal opportunity organisation and are committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, gender, disability, sexual orientation or age.

The Charity's aims are to provide education and training to assist learners in progression towards, or gaining vocational qualifications to prepare, assist or enable them to be employed or engaged in apprenticeships connected to the motor vehicle repair industry or road transport industry.

The Group Training Association provides motor vehicle education and training courses for a range of learners from the age of fourteen onwards. The training courses benefit learners at school, learners excluded from school, employed and unemployed.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

QUALITY OF PROVISION AND AUDIT OF STANDARDS

In July 2022 the Government's educational national inspection regime Ofsted visited the Group Training Association to carry out a four day full, short notice inspection involving a team of six inspectors. The previous inspection was in May 2016. Ofsted continue to reserve the option to visit the GTA at any time.

Inspections are graded as follows:-

Grade 1	Outstanding
Grade 2	Good
Grade 3	Improvement required
Grade 4	Inadequate

The Group Training Association was awarded the following Grades in July 2022:

The quality of education	Good
Behaviour and attitudes	Good
Personal development	Good
Leadership and management	Good
Apprenticeships	Good
Overall effectiveness	Good

The Group Training Association has now been awarded a Grade 2 - Good by Ofsted since 2004.

Improvements to the operation of the Group Training Association are conducted by an in-house Quality Team. A range of specific audit items has been produced to form a Quality Calendar that specifies the date for assessment. Audit reviews cover twenty five specific areas and include:-

- Group Three Year Development Plan
- Meetings
- Learner Health and Safety Measures
- Staff Reviews
- Equality and Diversity
- The Prevent Duty
- British Values
- Self-Assessment Report & Quality Improvement Plan
- Quality System Review
- Learner Progression and Success
- Observation of Tutorial Delivery
- Internal Verification of Skills Assessors

STAFF DEVELOPMENT

The Company progresses Tutors on a formal teaching qualification. All staff involved in teaching or training learners on Government funded programmes are expected to progress to an assessor and, or teaching qualification.

Staff have attended a broad range of training courses totalling one hundred and thirty seven days of attendance in relation to improving learner training programmes and technical updating.

QUALITY STANDARDS

The Company has held the Investors in People Award since 1994. We achieved re-certification for a further three years in January 2023 and will need to be re-accredited in January 2026 which will be assessed against the new standard.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Other quality standards held are Matrix (for Information Advice and Guidance), CHAS (Contractors Health and Safety Scheme for work with Local Authorities).

The Group Training Association has maintained good programme assessments via Sheffield Local Education Authority contract monitoring during 2022/2023 for the provision of 14-16 school vocational programmes in Sheffield.

RANGE OF QUALIFICATIONS AND AWARDS

The Group Training Association is registered with the major Qualification Award Bodies and meets the appraisal requirements of:-

- City & Guilds of London Institute
- Institute of the Motor Industry
- Oxford, Cambridge & Royal Society of Arts (OCR)
- Road Transport Industry Training Board
- Department of Transport
- Automotive Technician Accreditation
- Scottish Qualifications Authority
- DVSA
- Skills and Education Group (SEG)

Costs related to Apprentice and School courses are high as they include:-

- Related staff wages
- Safety Officer costs
- Mini-coach transport costs
- Vehicle costs and diesel for assessment visits to learner placements
- Classroom and workshop costs, overalls, training equipment etc
- Registration fees and lesson costs
- Rates, heat, light, power, insurances
- Building maintenance costs
- New course development costs - equipment etc
- Apprentice End Point Assessment and re-sit costs
- Perishable or once used items

ACHIEVEMENTS AND PERFORMANCE

Trustees and Council members meet each month and have a formal agenda for each meeting. A management report is presented to all Council Members and provides a statistical analysis of learner achievement and performance against objectives set in Contracts held for each programme or training activity.

APPRENTICES

The Group Training Association tendered for a Government funded contract with the Education and Skills Funding Agency. This Government legislated contract has an important significance to the Group Training Association as it accounts for over sixty percent of the course income funding. In June 2017 the Group Training Association was awarded Government funding apprentice training contract for levy paying employers despite fierce competition from colleges and other training organisations that operate on a national basis. The 'Register of Approved Training Providers' (RoATP) was refreshed in December 2021, requiring all approved providers to re-apply under new, stricter conditions. The Group Training Association was successful in its re-application. In 2023 the register was changed again to Apprenticeship Provider Assessment Register (APAR) combining the RoATP and EPAO registers. The register has not re-opened since for any new standard applications.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Since 2017 there have been continued changes to every part of an apprenticeship from the funding through to assessment and qualifications. Implemented by the Education and Skills Funding Agency, Apprenticeship Frameworks were no longer be funded from 31 July 2020 leaving only Apprenticeship Standards approved for Government funding. A training levy was introduced for larger employers with over 250 employees and/or a payroll of over 3 million. There were also changes to funding for medium to small employers. Standards are structured with an emphasis on end testing for assessment of an apprentices competence. However the lack of available standards for some motor vehicle specialisms ie: Paint, Panel, Heavy Vehicle Level 2 and Auto-Electrical means we are unable currently to recruit apprentices for some of these disciplines. This is having a negative impact on the recruitment of apprentices, and subsequently income, of the Group Training Association. The COVID-19 Pandemic 2019-2021 is continuing to have an impact on employers recruiting apprentices.

The training programme's success is measured by the number of Learners on programme and the attainment of Standards achieved in their respective career specialism. The targets are challenging and, due to the continuing difficult trading that garages are experiencing combined with the impact of the pandemic and now the reduction in approved apprenticeship standards for the motor industry, there is a reduced uptake in apprentice work placements that is affecting apprentice numbers on our training programme which can take up to 3 years to show statistically. The Qualification Award Bodies inspection regime (IMI, OCR, SQA, EDI, RTITB, JAAPT, SEG and City & Guilds) audit all Group Training Association qualification systems and procedures in order to grant their approval to provide a full qualification structure for the students.

A Group Training Association Management Team will complete quality audits and assessments to identify and address any concerns.

The Group Training Association opened a Training Centre in Sheffield in September 2007 to enable it to take up a contract with Sheffield LEA to deliver motor vehicle vocational programmes for schools in the Sheffield region. Sheffield LEA has once again re-contracted with the Group Training Association for the academic year from September 2022 to July 2023. The Group Training Association also has twenty three apprentices following their training programmes at the Sheffield Centre.

With the introduction of the new apprenticeship Standards and the requirement for new end point assessments by a separate End Point Assessment centre (EPA), the Group Training Association identified that there was a need for this apprenticeship service for other institutions and existing manufactures on the Doncaster site for light and heavy vehicle as well as panel and paint. Since 2021 the Group Training Association has offered its assessment services via the IMI.

We have also continued to invest in equipment to operate various IMI qualifications and End Point Assessment activities, including Service Technician, Vehicle Air Conditioning, Vehicle Inspection and Vehicle Refinishing from our Doncaster Centre.

The Group Training Association continues its relationship with motor vehicle manufacturers and is presently involved with Vertex Professional Services representing Honda. Depending upon car sales and market share the manufacturers increase or decrease the amount of work carried out by the Group Training Association.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

PERFORMANCE AGAINST PROFILE

Education Skills Funding Agency Apprentice Programme

2022/2023 Provisional

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	DfE MIN THRESHOLD
16-18	47	27	57.44%	60%
19-23+	16	14	87.55%	60%
TOTAL	63	41	65% updated	60%

2021/2022

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	DfE MIN THRESHOLD
16-18	51	27	52.94%	50%
19-23+	12	7	63.64%	50%
TOTAL	63	34	53.96% updated	50%

2020/2021

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	DfE MIN THRESHOLD
16-18	65	57	87.50%	Not Published
19+	38	30	77.80%	Not Published
TOTAL	103	86	83.60%	Not Published

The Group Training Associations apprenticeship programme qualification success rate has consistently, for the past nine years, been above the national average as shown in the tables above.

SCHOOLS PROGRAMMES

The Group Training Association has been providing motor vehicle vocational training programmes for schools in South Yorkshire at its Training Centres and at school premises for a number of years. Due to changes in the Government League Tables for schools these programmes have again reduced in numbers.

At present some nine schools have programmes operated by the Group Training Association with no school learners at the Doncaster Centre and nineteen learners at the Sheffield Centre.

Due to the Government's Spending Review limiting the budgets of schools and changes to the qualification points systems, schools are continuing to review their vocational programmes and are reducing the number of learners on these programmes.

OTHER TRAINING PROGRAMMES

In August 2016 the Group Training Association took the decision to apply for direct approval and to produce all of its own training material for Driver Certificate of Competence (Driver CPC). This has been successfully carried out and the Group Training Association has direct approval to operate the Driver CPC courses via DVSA. Ten days of courses were re-approved in August 2023.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

SAFEGUARDING, PREVENT & BRITISH VALUES

The GTA considers that employee and learner involvement is essential to its continuing success and uses a variety of methods to inform, consult and involve employees and learners. These include questionnaires, meetings, Every Child Matters, Prevent Duties, Safeguarding, British Values, Radicalisation Awareness and E-safety. The Group Training Association has an appointed Safeguarding Lead and Deputy responsible for all Equality, Diversity, Prevent and Safeguarding.

All staff and apprentices under-take Safeguarding and Prevent training, all staff are subject to DBS checks.

RISK MANAGEMENT

The Council confirms that systems have been established to identify any major risks to which the Company may be exposed and the perceived risks are reviewed monthly to mitigate these risks.

A Treasurer's report is presented as a fixed and formal agenda item at the Council's bi-monthly meetings. Funds held for investment are confirmed at this meeting. An annual review of Internal Financial Controls using the Charity Commission self-checklist is carried out and evaluated against guidelines.

The Council continues to review spending and investment policies

The organisation still has a clear focus on extending the geographical area that the Company operates in to increase the amount of business into the company. Re-development and option to purchase Unit 3 Rands Lane in September 2023 in Doncaster will involve substantial capital expenditure to be sourced from the organisations own funds.

Staff numbers are now stable, however, due to the financial impact of the continued reduction in ESFA funding, a review of staff requirements will be carried out in 2023/2024.

The council have also explored the utilisation of the GTA's assets and in-particular buildings and property. The funds raised from the leasing property is expected to be reinvested into the apprentice programme, providing much needed financial stability at a time where the biggest changes in apprenticeships have been made since the introduction of the Modern Apprenticeship which started in the early 1990's.

The investment policy for surplus monies was reviewed in 2011 and an account was opened with Lloyds Bank that has produced improved interest rates for deposits. These interest rates from Lloyds have now reduced and are closer to the rates offered by Barclays. The Council maintains a substantial reserve of monies to minimise possible cash flow problems due to the economic climate. The reserves allow for changes in Apprenticeship funding and the substantial increase in the delivery of services due to the rapid increase in inflation.

MAIN RISKS

The continued changes to the apprenticeship structure and ESFA funding system through 2022/2023 may have an impact on achievement rates, apprentice recruitment and financial income. Employers now have to adjust to using the Apprenticeship Service (AS) to direct Government funding to the GTA for their apprenticeship training.

The introduction of the apprenticeship Standards and Frameworks no longer being funded has created extra burdens on employers which previously did not exist. Employers are now responsible for funding setup and allocations for apprenticeships. This is proving more problematic for smaller employers who do not necessarily have the time or resource to perform these processes. This has consequently increased the load on the GTA who have provided more staff time allocated to guiding and supporting employers.

With the increase in the school leaving age schools are encouraging learners to stay in school rather than take up an apprenticeship. This has led to schools starting to set up their own motor vehicle workshops to keep vocational training within the school premises.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Due to the Government's Spending Review limiting the budgets of schools and changes to the qualification points systems, in 2014 there was approximately 3000 approved courses by Ofqual, there are now between 200-300.

In order to reduce the risk to income and expenditure the Group Training Association:-

- Monitors the ESFA contract progression on a monthly basis in order to ensure that it is delivering against contract requirements.
- Employs staff in a specific marketing role to engage apprentice placement companies in order to maintain and if possible increase apprentice numbers.
- Has expanded the geographical area that it operates in for apprenticeships.
- Has continued to contain costs associated with the companies operation whilst income has reduced.
- Has a renewed focus on the company's electronic systems and social media for marketing purposes.
- Continues to monitor the motor and logistics sector for changes manufactures trends, advancing technologies, changes in government legislation and public opinion.

The longer term effects on the economy due to COVID-19 pandemic are still unknown and are likely to have a negative impact on the motor trade and training industry for some time to come.

To reduce this risk the GTA continue to operate within the constraints of Government guidance, changing our delivery methods and adapting to the ever-changing climate in an attempt to stabilise the delivery of training.

Another risk to the GTA's operations is the government's drive to promote electric cars. This will have a major impact on the motor trade and in particular, the demand for apprenticeships and the nature of the training provided. The GTA is well placed to provide the relevant training but the impact on the number of apprenticeships is as yet unclear. As a result, the GTA is looking to increase the range of courses offered for persons "employed or intending to be employed in such other activities as may benefit from the training services provided by the Association" (to quote from the GTA's charitable objects).

FUTURE CENTRE DEVELOPMENTS AND OBJECTIVES 2023/2024

- Continue placement marketing in an effort to expand apprentice contract numbers
To expand the operation area for the apprenticeship programme to include all of South Yorkshire and the Sheffield City Region
- To maintain apprenticeship success rates at, or above, KPI's
Invest in training facilities and equipment to be more in line with the latest technological developments in the sector
- Monitor Government directives on proposed changes to programmes
- To uphold the staff development programme
- Provide facilities and support for all Manufacturers' courses

We are continuing to modify our training course portfolio and build our existing dedicated educational resources to meet new demands. Change is not only about investments in bricks and mortar. It must be people led and owned. Our Group Training Association recognises the support that it must provide to be at the heart of future ambitions of our learners.

FINANCIAL REVIEW

During the year under review resources expended have exceeded incoming resources by £115,147, compared to a deficit of £55,600 in 2022, Total income has risen in the year by £75,086 and, expenditure has increased by £134,633, to give the increase in the deficit of £59,547. The Council is carefully monitoring projected income and expenditure levels to ensure that the GTA continues to have a financially viable operation. It should be noted that there is a deficit before depreciation of £14,003 compared to a surplus of £41,977 in 2022.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

RESERVES POLICY

The Group Training Association reserves at the year-end are represented by the accumulated fund of £5,285,886 (2022 - £5,401,033) shown on the balance sheet. Of this amount, £3,671,558 (2022 - £3,695,607) is represented by the Company's fixed assets, investment and working capital. The Group Training Association free reserves are represented by cash held at the bank amounting to £1,614,328 (2022 - £1,705,426). The free reserves are held at this level because the Council are particularly mindful of the operating costs of Motor Vehicle Training Workshops and in particular the promotion of a safe environment for training in vehicle body repair and paint operations, not to mention unforeseen circumstances.

The level of free reserves therefore held and available to be applied to the council's discretion in furtherance of the Charity's objects, is determined by reference to the specific requirements for capital and refurbishment expenditure in the short and medium term together with contingency plans to meet any urgent Training Centre financial requirements and contingencies. In particular, the Council are considering:

- (a) The GTA has an option to purchase a unit currently rented in Doncaster when the lease expires in September 2023.
- (b) Upgrading/modernising the Training Centre.
- (c) Upgrade GTA site networking system.

It is the prudent purchase and construction of property from past surpluses which has created a sound financial basis for the GTA, since otherwise there would be a large exposure to rental liabilities. It is also considered that the level of free reserves is necessary to cover any deficits that may arise in the future from a loss of revenue arising from companies or other institutions cutting back their training programmes, as noted in the "Main Risk" section of this report. The downturn in income in certain past years demonstrates that this is not a theoretical risk.

Although the impact of the coronavirus has not had a particularly adverse financial impact so far, it does demonstrate that it is impossible to predict what is "round the corner" however, the level of reserves held by the GTA does mean that the GTA should be able to deal with any unforeseen liabilities that might arise in the future.

INVESTMENT POLICY

Short-term funds are principally invested on the money markets, with other monies being held in bank deposits. The potential risks in the Stock Market were recognised by the Council in October 2007 when the Council decided to liquidate its investment portfolio with Barclays Bank Plc. Since then, the company has only invested in bank and money market deposits. When interest rates were high, this produced a good return for the GTA but the continuing decrease in interest rates has meant that the company's income from interest has continued to decrease over the years, to what is now a very low figure in relation to the amounts held. Current deposits are held with Barclays Bank Plc and Lloyds Bank Plc.

If these banks decide to stop paying interest, the Council will have to consider alternative institutions if it is to obtain investment income in the future. The Group Training Association invites Barclays Bank Plc (with whom it has a forty year history of banking) and Lloyds Bank Plc to its Annual General Meeting to discuss longer term investment funds along with the Auditors.

At the Annual General Meeting, Senior Bank personnel attend are invited from the Council together with the Auditor, who is asked to present the Annual accounts and make comment. These valued observations and advice are implemented by the Council at the meeting following the Annual General Meeting and throughout the financial year.

MEMBERS OF THE COUNCIL

Members of the Council who are Directors for the purposes of Company Law and Trustees for the purposes of Charity Law, who served during the year and up to the date of this report, are set out on page 1.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 JULY 2023**

STATEMENT OF COUNCIL MEMBERS' RESPONSIBILITIES

The council members (who are also the directors of Doncaster Rotherham and District Motor Trades Group Training Association Limited for the purposes of company law) are responsible for preparing the Report of the Council and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the council members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the council members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The council members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the council members are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the council members have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Xeinadin Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the council, incorporating a strategic report, approved by order of the board of the council, as the company directors, on 12 December 2023 and signed on the board's behalf by:



G Thompson - Chair

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

Opinion

We have audited the financial statements of Doncaster Rotherham and District Motor Trades Group Training Association Limited (the 'charitable company') for the year ended 31 July 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the council members' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the council members with respect to going concern are described in the relevant sections of this report.

Other information

The council members are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Council for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Council has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Council.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of council members

As explained more fully in the Statement of Council Members' Responsibilities, the council members (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the council members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the council members are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the council members either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Company, we identified that the principal risks of non-compliance with laws and regulations related to corporation tax legislation and we considered the extent to which non-compliance might have a material effect on the financial statements.

As part of this assessment we considered both quantitative and qualitative factors. We also considered those laws and regulations that have a direct impact of the preparation of the financial statements, such as the Companies Act 2006 and FRS 102.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements which included the risk of management override of controls. We determined that the principal risks were related to posting inappropriate journal entries, omitting, advancing or delaying recognition of events and transactions that have occurred during or after the reporting period, and potential management bias in the determination of accounting estimates or judgements to manipulate results.

Audit procedures performed by the engagement team include:

- Enquiring of and obtaining written representation from management in relation to known or suspected instances of non-compliance with laws and regulations and fraud;
- Enquiring of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Evaluation of management's controls designed to prevent and detect irregularities;
- Identifying and, where relevant, testing journal entries posted by senior management or with unusual combinations;
- Assessing and evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Review of correspondence with regulators in so far as they are related to the financial statements;
- Incorporating elements of unpredictability into the nature, timing and/or extent of audit procedures performed.

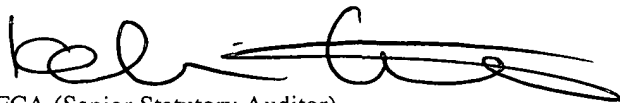
There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



K Fitton BA FCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited
Sidings House
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

Date: 12/12/23

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities	3	1,338,301	1,212,174
Investment income	4	<u>108,542</u>	<u>159,583</u>
Total		<u>1,446,843</u>	<u>1,371,757</u>
EXPENDITURE ON			
Charitable activities	5	<u>1,561,990</u>	<u>1,427,357</u>
NET INCOME/(EXPENDITURE)		(115,147)	(55,600)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>5,401,033</u>	<u>5,456,633</u>
TOTAL FUNDS CARRIED FORWARD		<u>5,285,886</u>	<u>5,401,033</u>

The notes form part of these financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**BALANCE SHEET
31 JULY 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	11	3,170,042	3,199,186
Investments			
Investments	12	100	100
Investment property	13	<u>396,926</u>	<u>396,926</u>
		3,567,068	3,596,212
CURRENT ASSETS			
Debtors	14	168,566	170,099
Cash at bank and in hand		<u>1,614,328</u>	<u>1,705,426</u>
		1,782,894	1,875,525
CREDITORS			
Amounts falling due within one year	15	<u>(64,076)</u>	<u>(70,704)</u>
NET CURRENT ASSETS		<u>1,718,818</u>	<u>1,804,821</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,285,886</u>	<u>5,401,033</u>
NET ASSETS		<u>5,285,886</u>	<u>5,401,033</u>
FUNDS	17		
Unrestricted funds		<u>5,285,886</u>	<u>5,401,033</u>
TOTAL FUNDS		<u>5,285,886</u>	<u>5,401,033</u>

The financial statements were approved by the Board of the Council and authorised for issue on 12 December 2023 and were signed on its behalf by:



G Thompson - Chair

The notes form part of these financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2023**

Notes	2023 £	2022 £
Cash flows from operating activities		
Cash generated from operations	1 (21,372)	37,573
Interest paid	(3,451)	(3,046)
Net cash (used in)/provided by operating activities	<u>(24,823)</u>	<u>34,527</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(72,001)	(245,924)
Interest received	5,726	1,280
Net cash used in investing activities	<u>(66,275)</u>	<u>(244,644)</u>
Change in cash and cash equivalents in the reporting period		
	(91,098)	(210,117)
Cash and cash equivalents at the beginning of the reporting period	<u>1,705,426</u>	<u>1,915,543</u>
Cash and cash equivalents at the end of the reporting period	<u>1,614,328</u>	<u>1,705,426</u>

The notes form part of these financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2023**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(115,147)	(55,600)
Adjustments for:		
Depreciation charges	101,144	97,577
Interest received	(5,726)	(1,280)
Interest paid	3,451	3,046
Decrease/(increase) in debtors	1,533	(6,412)
(Decrease)/increase in creditors	<u>(6,627)</u>	<u>242</u>
Net cash (used in)/provided by operations	<u>(21,372)</u>	<u>37,573</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.8.22	Cash flow	At 31.7.23
	£	£	£
Net cash			
Cash at bank and in hand	<u>1,705,426</u>	<u>(91,098)</u>	<u>1,614,328</u>
	<u>1,705,426</u>	<u>(91,098)</u>	<u>1,614,328</u>
Total	<u>1,705,426</u>	<u>(91,098)</u>	<u>1,614,328</u>

The notes form part of these financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

1. COMPANY STATUS

The company is limited by guarantee and is a Registered Charity, number 518473. The company's registered number and registered office address can be found on the Report of the Council on Page 1.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The financial statements are presented in GBP, the functional currency of the organisation, and are rounded to the nearest £1.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the income. The following specific policies are applied to particular categories of income:

- Course fees are accounted for when earned
- Investment income is accounted for when receivable
- Grants are accounted for when the company is entitled to receive them

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes attributable VAT which cannot be recovered because the company is not registered for VAT and is reported as part of the expenditure to which the VAT relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those of an indirect nature to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA either by direct allocation or apportioned on a basis of the staff time attributable to each category.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	2% on a reducing balance basis
Short leasehold property	Over the remaining period of the lease
Plant and machinery	20% on a reducing balance basis
	33% on a straight line bases
Fixtures and fittings	20-33% on a reducing balance basis
	25% on a straight line bases (computers)
Motor vehicles	25% on a reducing balance basis
Investment property	Investment property is shown at its most recent valuation. Any surplus or deficit arising is recognised through the income and expenditure account.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

The council's policy is not to capitalise capital expenditure incurred at a cost of under £1,000. Items with a net book value of less than £100 are written off.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

As a Registered Charity, the company is not subject to corporation tax.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the council members.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Preparation of consolidated financial statements

The financial statements contain information about Doncaster Rotherham and District Motor Trades Group Training Association Limited as an individual limited company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

3. CHARITABLE ACTIVITIES

	2023	2022
	£	£
Membership fees	210	240
Own course fees	262,930	238,536
Other course fees & recharges	<u>1,075,161</u>	<u>973,398</u>
	<u>1,338,301</u>	<u>1,212,174</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

4. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	102,816	158,303
Interest receivable - trading	<u>5,726</u>	<u>1,280</u>
	<u>108,542</u>	<u>159,583</u>

5. CHARITABLE ACTIVITIES

Provision of training services

	2023	2022
	£	£
Support costs	<u>1,561,990</u>	<u>1,427,357</u>

6. SUPPORT COSTS

	Management £	Information technology £	Governance costs £	Totals £
Other trading activities	<u>1,510,631</u>	<u>40,919</u>	<u>10,440</u>	<u>1,561,990</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Auditors' remuneration	10,440	4,320
Depreciation - owned assets	101,144	97,577
Operating lease expenses- land & buildings	91,244	74,850
Pension costs	<u>26,433</u>	<u>25,521</u>

8. COUNCIL MEMBERS' REMUNERATION AND BENEFITS

There were no council members' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

8. COUNCIL MEMBERS' REMUNERATION AND BENEFITS - continued

Council Members' expenses

Certain members of the executive council received expenses during the year. The total amount payable amounted to £1,510 (2022: £2,067).

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	794,985	716,034
Other pension costs	<u>26,433</u>	<u>25,521</u>
	<u>821,418</u>	<u>741,555</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Tutors	17	18
Administration	5	5
H&S, quality control, marketing	1	1
Management	3	3
Invigilator	-	1
Cleaners	<u>2</u>	<u>2</u>
	<u>28</u>	<u>30</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£60,001 - £70,000	<u>1</u>	<u>-</u>

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	1,212,174
Investment income	<u>159,583</u>
Total	<u>1,371,757</u>
 EXPENDITURE ON	
Provision of training services	<u>1,427,357</u>
 NET INCOME/(EXPENDITURE)	 (55,600)

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward 5,456,633

TOTAL FUNDS CARRIED FORWARD

5,401,033

11. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Plant and machinery £
COST			
At 1 August 2022	4,275,002	72,980	910,407
Additions	<u>5,000</u>	<u>-</u>	<u>25,622</u>
At 31 July 2023	<u>4,280,002</u>	<u>72,980</u>	<u>936,029</u>
DEPRECIATION			
At 1 August 2022	1,250,601	72,971	760,789
Charge for year	<u>60,506</u>	<u>-</u>	<u>32,446</u>
At 31 July 2023	<u>1,311,107</u>	<u>72,971</u>	<u>793,235</u>
NET BOOK VALUE			
At 31 July 2023	<u>2,968,895</u>	<u>9</u>	<u>142,794</u>
At 31 July 2022	<u>3,024,401</u>	<u>9</u>	<u>149,618</u>
	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 August 2022	233,088	197,838	5,689,315
Additions	<u>41,379</u>	<u>-</u>	<u>72,001</u>
At 31 July 2023	<u>274,467</u>	<u>197,838</u>	<u>5,761,316</u>
DEPRECIATION			
At 1 August 2022	219,323	186,445	2,490,129
Charge for year	<u>5,344</u>	<u>2,849</u>	<u>101,145</u>
At 31 July 2023	<u>224,667</u>	<u>189,294</u>	<u>2,591,274</u>
NET BOOK VALUE			
At 31 July 2023	<u>49,800</u>	<u>8,544</u>	<u>3,170,042</u>
At 31 July 2022	<u>13,765</u>	<u>11,393</u>	<u>3,199,186</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 August 2022 and 31 July 2023	<u>100</u>
NET BOOK VALUE	
At 31 July 2023	<u>100</u>
At 31 July 2022	<u>100</u>

There were no investment assets outside the UK.

The investment is a 100% shareholding in GTA Assessments Ltd which has not yet commenced trading.

13. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 August 2022 and 31 July 2023	<u>528,984</u>
AMORTISATION	
At 1 August 2022 and 31 July 2023	<u>132,058</u>
NET BOOK VALUE	
At 31 July 2023	<u>396,926</u>
At 31 July 2022	<u>396,926</u>

In the opinion of the Council, the market value of the organisation's investment property as at the year end date is not materially different to its net book value.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	103,752	114,625
Prepayments	<u>64,814</u>	<u>55,474</u>
	<u>168,566</u>	<u>170,099</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	31,491	38,590
Social security and other taxes	14,509	14,698
Other creditors	100	100
Accrued expenses	<u>17,976</u>	<u>17,316</u>
	<u>64,076</u>	<u>70,704</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	75,781	37,850
Between one and five years	<u>247,876</u>	<u>3,225</u>
	<u>323,657</u>	<u>41,075</u>

17. MOVEMENT IN FUNDS

	At 1.8.22	Net movement in funds	At 31.7.23
	£	£	£
Unrestricted funds			
General fund	5,401,033	(115,147)	5,285,886
	<u>5,401,033</u>	<u>(115,147)</u>	<u>5,285,886</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,446,843	(1,561,990)	(115,147)
	<u>1,446,843</u>	<u>(1,561,990)</u>	<u>(115,147)</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	5,456,633	(55,600)	5,401,033
	<u>5,456,633</u>	<u>(55,600)</u>	<u>5,401,033</u>
TOTAL FUNDS	<u>5,456,633</u>	<u>(55,600)</u>	<u>5,401,033</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,371,757	(1,427,357)	(55,600)
	<u>1,371,757</u>	<u>(1,427,357)</u>	<u>(55,600)</u>
TOTAL FUNDS	<u>1,371,757</u>	<u>(1,427,357)</u>	<u>(55,600)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.21 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	5,456,633	(170,747)	5,285,886
	<u>5,456,633</u>	<u>(170,747)</u>	<u>5,285,886</u>
TOTAL FUNDS	<u>5,456,633</u>	<u>(170,747)</u>	<u>5,285,886</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,818,600	(2,989,347)	(170,747)
	<u>2,818,600</u>	<u>(2,989,347)</u>	<u>(170,747)</u>
TOTAL FUNDS	<u>2,818,600</u>	<u>(2,989,347)</u>	<u>(170,747)</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

18. CAPITAL COMMITMENTS

	2023	2022
	£	£
Contracted but not provided for in the financial statements	<u>460,000</u>	<u>-</u>

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2023.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Other trading activities		
Membership fees	210	240
Own course fees	262,930	238,536
Other course fees & recharges	<u>1,075,161</u>	<u>973,398</u>
	1,338,301	1,212,174
Investment income		
Rents received	102,816	158,303
Interest receivable - trading	<u>5,726</u>	<u>1,280</u>
	<u>108,542</u>	<u>159,583</u>
Total incoming resources	1,446,843	1,371,757
EXPENDITURE		
Support costs		
Management		
Wages	794,985	716,034
Pensions	26,433	25,521
Rates and water	29,171	27,578
Insurance	25,375	22,823
Telephone	40,245	29,065
Postage and stationery	11,550	11,150
Advertising	8,779	6,938
Sundries	22,405	6,660
Motor expenses	17,752	17,298
Training and workshop expenses	250,750	267,965
Trainee lunches	-	6,283
Meeting expenses	7,368	8,869
Cleaning	1,620	859
Payroll preparation	3,769	3,255
Doncaster rent	22,942	19,350
Sheffield occupancy costs	73,696	69,189
Light & heat	69,196	44,235
Bank interest	<u>3,451</u>	<u>3,046</u>
	1,409,487	1,286,118

This page does not form part of the statutory financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR
TRADES GROUP TRAINING ASSOCIATION
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023**

	2023 £	2022 £
Depreciation		
Freehold property	60,506	57,958
Plant and machinery	32,446	32,705
Fixtures and fittings	5,343	3,115
Motor vehicles	<u>2,849</u>	<u>3,799</u>
	<u>101,144</u>	<u>97,577</u>
Management		
Information technology		
Repairs and renewals	40,919	36,582
Governance costs		
Auditors' remuneration	10,440	4,320
Accountancy and legal fees	<u>-</u>	<u>2,760</u>
	<u>10,440</u>	<u>7,080</u>
Total resources expended	<u>1,561,990</u>	<u>1,427,357</u>
Net expenditure	<u>(115,147)</u>	<u>(55,600)</u>

This page does not form part of the statutory financial statements

DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES

England & Wales - Charity number 518473

Accounts

Co N^o 01909956

**COUNCIL MEMBERS REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

FOR

**DONCASTER ROTHERHAM AND DISTRICT
MOTOR TRADES GROUP TRAINING
ASSOCIATION LIMITED**



**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

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FOR THE YEAR ENDED 31 JULY 2022**

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**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2022**

The Council present their Report with the audited financial statements of the company for the year ended 31 July 2022.

REFERENCE AND ADMINISTRATIVE INFORMATION

Statutory references:

Charity name: Doncaster, Rotherham and District Motor Trades
Group Training Association Limited

Charity registration number: 518473

Company registration number: 01909956. The Company is Limited by Guarantee

Registered office & operational address: Rands Lane Industrial Estate
Rands Lane
Armthorpe
Doncaster
DN3 3DY

Council members: * P Coggan
* G M Thompson
* G C Harmer
* M Wainwright
* M Miller
* L Wright
M Stead
A Scott

*Denotes member of the Executive Council

Secretary: A Scott

Group Training Manager: J Mace

Auditors: D & J Randles Ltd
Chartered Accountants & Registered Auditors
203 Askern Road
Bentley
Doncaster
DN5 0JR

Bankers and investment advisors: Barclays Bank PLC
High Street
Doncaster
DN1 1EG

Lloyds TSB
High Street
Doncaster
DN1 1BH

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2022**

STRUCTURE GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The Group Training Association is a charitable Company Limited by Guarantee incorporated 30 April 1985 and registered as a charity on 10 February 1987. The Company was established under a Memorandum of Association that established the objects and powers of the charity and is governed under its Articles of Association. In the event of the Group Training Association being wound up, members are required to contribute an amount not exceeding £10.

RECRUITMENT AND APPOINTMENT OF COUNCIL

The Directors of the Group Training Association are also Charity Trustees for the purpose of Charity Law and are also known as Members of the Council. Under the requirements of the Memorandum & Articles of Association, the Members of the Council are elected to serve until resignation.

All Council Members have direct links with the motor trade through their own business or by way of current or past employment within the motor trade. Most Council Members have served the Group Training Association for a long time, however, from time to time new members are elected who are known to have the interest of the Association at heart. Given their in-depth knowledge of the industry, a specific training programme is not considered necessary, however, the Chairman, the Group Training Manager and other Council Members assist any new members in understanding their obligations and responsibilities under the Companies and Charities Acts.

ORGANISATIONAL STRUCTURE

The Organisational Structure of the Group Training Association is made up of a Board of Council Members elected from the membership of the Company. The Council is responsible for the strategic direction and policy of the Group Training Association. Structured monthly meetings are held to determine policy and procedures. The Executive Council members meet every other month and there is a whole Council meeting in the intervening months. Meetings are minuted by the Company Secretary and minutes are circulated to all members.

A scheme of delegation is in place and day to day responsibility for the provision of training services rests with the Group Training Manager who attends council meetings but who does not have a vote. The Group Training Manager is responsible for ensuring that the Company delivers the training services and ensuring that key performance indicators are met. They are also responsible for the day to day operational management of the Company.

The educational and training activities of the Group Training Association are managed by a total of twenty seven staff (on average throughout the year) employed throughout the Training Association's two Centres and five departments.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2022**

STAFF DESIGNATION BY OCCUPATIONAL ROLE (AS AT DECEMBER 2022)

	<u>Doncaster Centre</u>	<u>Sheffield Centre</u>
Management	3	
Technical Tutors	12	1
Logistics Tutors	3	
Administrative Staff	5	
Functional Skills Tutor	1	
Business Studies Tutors	1	
Marketing	1	
Invigilator	1	
Cleaners	2	

Bi-monthly full staff meetings take place in the Doncaster and Sheffield Centres that are mandatory for all staff to attend to ensure staff are fully informed of Company developments. On the intervening months a Quality Team meeting takes place at Doncaster to look at ways of improving training programmes. The meetings have a set agenda and ensure operational activities are assisted by an informed team of administrative and tutorial personnel.

The entire workforce, including Managers and Supervisors have direct experience of delivering training programmes. They are responsible for delivering a highly successful Government funded apprentice training contract and continue to provide high quality courses evidenced by minimal problems and sustained improvements in participation.

As previously noted, a total of twenty seven staff (on average throughout the year) are employed by the Company. Seven of these staff members work on a part-time role. During the year there have been some tutorial staff changes, with tutorial staff who have left the Company being replaced by younger members recruited with up-to-date industrial knowledge and skills.

A new staff role was created for a construction Tutor due to the organisation obtaining a contract with a Local Authority to deliver construction training for school learners.

OUR AIMS

The main aims and principal activities of the Group Training Association are stated in the Memorandum and Articles of Association being the Governing Instrument, which are the provision of training and education for learners employed or to prepare, assist or enable them to be employed or engaged in activities connected to the Retail Motor Trade or Road Transport Industry.

OUR OBJECTIVES

In setting our objectivities and planning our activities, our Council has given careful consideration to the Charity Commission's guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing education and fee charging.

We aim to provide the benefit of first class education and training to assist any individual employed or considering employment in the Retail Motor Trade or Road Transport Industry with a view to developing their skills, education and abilities. The Group Training Association admits persons of

all social backgrounds. There is still a particular emphasis on providing training in a safe environment to young people (14 to 16 year age group) and apprentices.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2022**

The Group Training Association has to meet the standards of external quality audits in terms of Quality Management, a formal inspection by Ofsted, Education and Skills Funding Agency (ESFA), Local Authorities, Matrix Standard, Contractors Health and Safety Assessment Scheme, Cyber Essentials and Investor in People Award for which the Mission Statement is a defined objective:-

To be the first choice training organisation delivering occupational training in Automobile, Transport Logistics and Business Studies.

Our corporate goals are:-

- *To provide the quality and reliability of products and services.*
- *To provide the most cost effective course and value to our customers.*
- *To be the leader in each occupational area in which we train.*
- *To strive to develop all employees, through the provision of training in order to help us achieve our business goals.*
- *To be financially strong in order that the most up to date facilities and equipment can be provided to benefit course delegates and apprentices.*
- *To maintain the active pursuit of advanced technology and determine the markets where developing new skills is evidenced and to provide accordingly.*
- *To understand our customer needs and to react with our provision accordingly.*

ACCESS TO TRAINING AND COMPANY ETHOS

Our training facilities are available to anyone considering a career or currently employed in the Retail Motor Trade or the Road Transport Industry. The training is normally sponsored by a school, employer or the ESFA so that no individual needs to make any financial contribution towards the cost of training. In addition, we are an equal opportunity organisation and are committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, gender, disability, sexual orientation or age.

The Charity's aims are to provide education and training to assist learners in progression towards, or gaining vocational qualifications to prepare, assist or enable them to be employed or engaged in apprenticeships connected to the motor vehicle repair industry or road transport industry.

The Group Training Association provides motor vehicle education and training courses for a range of learners from the age of fourteen onwards. The training courses benefit learners at school, learners excluded from school, employed and unemployed learners.

QUALITY OF PROVISION AND AUDIT OF STANDARDS

In July 2022 the Government's educational national inspection regime Ofsted visited the Group Training Association to carry out a four day full inspection involving a team of six inspectors. The previous inspection was in May 2016. Ofsted continue to reserve the option to visit the GTA at any time.

Inspections are graded as follows:-

Grade 1	Outstanding
Grade 2	Good
Grade 3	Improvement required
Grade 4	Inadequate

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2022**

The Group Training Association was awarded the following Grades in July 2022:

The quality of education	Good
Behaviour and attitudes	Good
Personal development	Good
Leadership and management	Good
Apprenticeships	Good
Overall effectiveness	Good

The Group Training Association has now been awarded a Grade 2 - Good by Ofsted since 2004.

Improvements to the operation of the Group Training Association are conducted by an in-house Quality Team. A range of specific audit items has been produced to form a Quality Calendar that specifies the date for assessment. Audit reviews cover twenty five specific areas and include:-

- Group Three Year Development Plan
- Apprentice Journey
- Meetings
- Learner Health and Safety Measures
- Staff Reviews
- Equality and Diversity
- The Prevent Duty
- British Values
- Self-Assessment Report & Quality Improvement Plan
- Quality System Review
- Learner Progression and Success
- Observation of Tutorial Delivery
- Internal Verification of Skills Assessors

STAFF DEVELOPMENT

The Company progresses Tutors on a formal teaching qualification. All staff involved in teaching or training learners on Government funded programmes are expected to progress to an assessor and, or teaching qualification.

Staff have attended a broad range of training courses totalling eighty two days of attendance in relation to improving learner training programmes and technical updating.

QUALITY STANDARDS

The Company has held the Investors in People Award since 1994. We achieved re-certification for a further three years in January 2020 and will need to be re-accredited in January 2023 which will be assessed against the new standard.

Other quality standards held are Matrix (for Information Advice and Guidance), CHAS (Contractors Health and Safety Scheme for work with Local Authorities) and Cyber Essentials.

The Group Training Association has maintained good programme assessments via Sheffield Local Education Authority contract monitoring during 2021-2022 for the provision of 14-16 school vocational programmes in Sheffield. Sheffield Centre is currently risk banded as green, low risk.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2022**

RANGE OF QUALIFICATIONS AND AWARDS

The Group Training Association is registered with the major Qualification Award Bodies and meets the appraisal requirements of:-

- City & Guilds of London Institute
- Institute of the Motor Industry
- Oxford, Cambridge & Royal Society of Arts (OCR)
- Road Transport Industry Training Board
- Department of Transport
- Automotive Technician Accreditation
- Scottish Qualifications Authority
- Driving Standards Agency
- Skills and Education Group (SEG)
- JAUPT

Costs related to Apprentice and School courses are high as they include:-

- Related staff wages
- Safety Officer costs
- Mini-coach transport costs
- Vehicle costs and diesel for assessment visits to learner placements
- Classroom and workshop costs, overalls, training equipment etc
- Registration fees and lesson costs
- Rates, heat, light, power, insurances
- Building maintenance costs
- New course development costs – equipment etc
- Apprentice End Point Assessment and re-sit costs
- Perishable or once used items

ACHIEVEMENTS AND PERFORMANCE

Trustees and Council members meet each month and have a formal agenda for each meeting. A management report is presented to all Council Members and provides a statistical analysis of learner achievement and performance against objectives set in Contracts held for each programme or training activity.

APPRENTICES

The Group Training Association tendered for a Government funded contract with the Education and Skills Funding Agency. This Government legislated contract has an important significance to the Group Training Association as it accounts for over sixty percent of the course income funding. In June 2017 the Group Training Association was awarded Government funding apprentice training contract for levy paying employers despite fierce competition from colleges and other training organisations that operate on a national basis. The 'Register of Approved Training Providers' (RoATP) was refreshed in December 2021, requiring all approved providers to re-apply under new, stricter conditions. The Group Training Association was successful in its re-application.

Since 2017 there have been continued changes to every part of an apprenticeship from the funding through to assessment and qualifications. Implemented by the Education and Skills Funding Agency, Apprenticeship Frameworks will no longer be funded from 31 July 2020 leaving only Apprenticeship Standards approved for Government funding. A training levy was introduced for larger employers

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2022**

and there were also changes to funding for medium to small employers. Standards are structured with an emphasis on end testing for assessment of an apprentice's competence. However, the lack of available standards for some motor vehicle specialisms i.e., Auto-Electrical means we are unable currently to recruit apprentices for some of these disciplines. This is likely to have a negative impact on the recruitment of apprentices, and subsequently income, of the Group Training Association. The COVID-19 Pandemic 2019-2021 is continuing to have an impact on employers recruiting apprentices.

The training programme's success is measured by the number of Learners on programme and the attainment of Standards achieved in their respective career specialism. The targets are challenging and, due to the continuing difficult trading that garages are experiencing combined with the impact of the pandemic and now the reduction in approved apprenticeship standards for the motor industry, there is a reduced uptake in apprentice work placements that is affecting apprentice numbers on our training programme. The Qualification Award Bodies inspection regime (IMI, OCR, SQA, EDI, RTITB, JAAPT, SEG and City & Guilds) audit all Group Training Association qualification systems and procedures in order to grant their approval to provide a full qualification structure for the students. A Group Training Association Management Team will complete quality audits and assessments to identify and address any concerns.

The Group Training Association opened a Training Centre in Sheffield in September 2007 to enable it to take up a contract with Sheffield LEA to deliver motor vehicle vocational programmes for schools in the Sheffield region. Sheffield LEA has once again re-contracted with the Group Training Association for the academic year from September 2022 to July 2023. The Group Training Association also has thirty four apprentices following their training programmes at the Sheffield Centre.

With the introduction of the new apprenticeship Standards and the requirement for new end point assessments by a separate End Point Assessment centre (EPA), the Group Training Association identified that there was a need for this apprenticeship service for other institutions and existing manufactures on the Doncaster site for light and heavy vehicle as well as panel and paint. Since 2021 the Group Training Association has offered its assessment services via the IMI.

We have also continued to invest in equipment to operate various IMI qualifications and End Point Assessment activities, including Service Technician, Vehicle Air Conditioning, Vehicle Inspection and Vehicle Refinishing from our Doncaster Centre.

The Group Training Association continues its relationship with motor vehicle manufacturers and is presently involved with Raytheon Services Solutions representing Honda. Depending upon car sales and market share the manufacturers increase or decrease the amount of work carried out by the Group Training Association.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2022**

PERFORMANCE AGAINST PROFILE

Education Skills Funding Agency Apprentices Programme

2018 – 2019

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	NATIONAL AVERAGE SUCCESS RATE
16-18	77	64	83.12%	67.4%
19-21	41	29	70.74%	67.5%
TOTAL	118	93	78.81%	67.5%

2019 – 2020

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	NATIONAL AVERAGE SUCCESS RATE
16-18	83	72	86.75%	Not Published
19-21	43	34	79.07%	Not Published
TOTAL	126	106	84.13%	Not Published

2020 – 2021

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	NATIONAL AVERAGE SUCCESS RATE
16-18	65	57	87.5%	Not Published
19-21	38	30	77.8%	Not Published
TOTAL	103	86	83.5%	Not Published

2021 – 2022 Provisional

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	DfE MIN THRESHOLD
16-18	51	27	52.94%	50%
19-23+	12	7	63.64%	50%
TOTAL	63	34	53.96% updated	50%

The Group Training Associations apprenticeship programme qualification success rate has consistently, for the past nine years, been above the national average as shown in the tables above.

SCHOOLS PROGRAMMES

The Group Training Association has been providing motor vehicle vocational training programmes for schools in South Yorkshire at its Training Centres and at school premises for a number of years. Due to changes in the Government League Tables for schools these programmes have again reduced in numbers.

At present some sixteen schools have programmes operated by the Group Training Association with no school learners at the Doncaster Centre and twenty two school learners at the Sheffield Centre.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2022**

Due to the Government's Spending Review limiting the budgets of schools and changes to the qualification points systems, schools are continuing to review their vocational programmes and are reducing the number of learners on these programmes.

In 2016 The Sheffield Local Authority enquired if the Group Training Association was able to provide construction training for learners still at school. The Group Training Association started a pilot scheme on construction training in 2018 as consequence an additional vocationally experienced tutor has been employed to operate this programme which has continued to grow in 2020.

OTHER TRAINING PROGRAMMES

In August 2016 the Group Training Association took the decision to apply for direct approval and to produce all of its own training material for Driver Certificate of Competence (Driver CPC). This has been successfully carried out and the Group Training Association has direct approval to operate the Driver CPC courses via JAUPT. Ten days of courses were re-approved in August 2022.

SAFEGUARDING, PREVENT & BRITISH VALUES

The GTA considers that employee and learner involvement is essential to its continuing success and uses a variety of methods to inform, consult and involve employees and learners. These include questionnaires, meetings, Every Child Matters, Prevent Duties, Safeguarding, British Values, Radicalisation Awareness and E-safety. The Group Training Association has an appointed Safeguarding Lead and Deputy responsible for all Equality, Diversity, Prevent and Safeguarding.

All staff and apprentices under-take Safeguarding and Prevent training, all staff who work with young people are subject to DBS checks. In addition, we have held the Investors in People Award since 1994, for which we were re-accredited in January 2020.

RISK MANAGEMENT

The Council confirms that systems have been established to identify any major risks to which the Company may be exposed and the perceived risks are reviewed monthly to mitigate these risks.

A Treasurer's report is presented as a fixed and formal agenda item at the Council's bi-monthly meetings. Funds held for investment are confirmed at this meeting. An annual review of Internal Financial Controls using the Charity Commission self-checklist is carried out and evaluated against guidelines.

The Council has reviewed spending and investment policies and maintained a reduced capital spending programme over the past few years. This has enabled the organisation to maintain a yearly surplus of income over expenditure until this financial year when a small deficit has been recorded. Re-development of the Doncaster Forklift Truck Centre into a new training Centre for Training and Educational is still a consideration.

The organisation still has a clear focus on extending the geographical area that the Company operates in to increase the amount of business into the company. Re-development and option to purchase Unit 3 Rands Lane in 2023 in Doncaster will involve substantial capital expenditure to be sourced from the organisation's own funds.

Staff numbers are now stable, however, due to the financial impact of the continued reduction in ESFA funding, a review of staff requirements will be carried out in 2022-2023.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2022**

The council have also explored the utilisation of the GTA's assets and in-particular buildings and property. The funds raised from the leasing property is expected to be reinvested into the apprentice programme, providing much needed financial stability at a time where the biggest changes in apprenticeships have been made since the introduction of the Modern Apprenticeship which started in the early 1990's.

The investment policy for surplus monies was reviewed in 2011 and an account was opened with Lloyds Bank that has produced improved interest rates for deposits. These interest rates from Lloyds have now reduced and are closer to the rates offered by Barclays. The Council maintains a substantial reserve of monies to minimise possible cash flow problems due to the economic climate following changes in Apprenticeship funding and Britain's decisions to leave the European Union.

MAIN RISKS

The continued changes to the apprenticeship structure and ESFA funding system through 2022/2023 may have an impact on achievement rates, apprentice recruitment and financial income. All employers now have to adjust to using the Digital Account Service (DAS) to direct Government funding to the GTA for their apprenticeship training.

With the introduction of the apprenticeship Standards and the existing Frameworks from July 2020 no longer being funded, this has created extra burdens on employers which previously did not exist. Employers are now responsible for funding setup and allocations for apprenticeships. This is proving more problematic for smaller employers who not necessarily have the time or resource to perform these processes. This has consequently increased the load on the GTA who have provided more staff time allocated to guiding employers.

Due to the raising of the school leaving age and the large number of school learners who have not achieved a grade 4 to 9 in GCSE English and Maths, the Government has made it an apprentice contract requirement that all apprentices are taught English and Maths up to Level 2.

With the increase in the school leaving age schools are encouraging learners to stay in school rather than take up an apprenticeship. This has led to schools starting to set up their own motor vehicle workshops to keep vocational training within the school premises.

Due to the Government's Spending Review limiting the budgets of schools and changes to the qualification points systems, in 2014 there was approximately 3000 approved courses by Ofqual, there are now between 200-300. Schools are reviewing their motor vehicle vocational programmes and are reducing the number of learners on these programmes.

In order to reduce the risk to income and expenditure the Group Training Association:-

- Monitors the ESFA contract progression on a monthly basis in order to ensure that it is delivering against contract requirements.
- Employs staff in a specific marketing role to engage apprentice placement companies in order to maintain and, if possible, increase apprentice numbers.
- Has expanded the geographical area that it operates in for apprenticeships.
- Has continued to contain costs associated with the company's operation whilst income has reduced.
- Has a renewed focus on the company's electronic systems and social media for marketing purposes.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2022**

- Continues to monitor the motor and logistics sector for changes manufactures trends, advancing technologies, changes in government legislation and public opinion.

The short and long term effects on the economy due to COVID-19 pandemic are still unknown and are likely to have a negative impact on the motor trade and training industry for some time to come.

To reduce this risk the GTA continue to operate within the constraints of Government guidance, changing our delivery methods and adapting to the ever-changing climate in an attempt to stabilise the delivery of training.

Another risk to the GTA's operations is the government's drive to promote electric cars and in 2020, sales of new alternatively fuelled cars outsold their diesel engine counterparts for the first time. This will have a major impact on the motor trade and in particular, the demand for apprenticeships and the nature of the training provided. The GTA is well placed to provide the relevant training but the impact on the number of apprenticeships is as yet unclear. As a result, the GTA is looking to increase the range of courses offered for persons "employed or intending to be employed in such other activities as may benefit from the training services provided by the Association" (to quote from the GTA's charitable objects).

FUTURE CENTRE DEVELOPMENTS AND OBJECTIVES 2022 / 2023

- Continue placement marketing in an effort to expand apprentice contract numbers.
- To expand the operation area for the apprenticeship programme to include all of South Yorkshire and the Sheffield City Region.
- To maintain apprenticeship success rates at, or above, KPI's.
- Implement the new ESFA apprentice funding system.
- Develop the school learner's construction programme further.
- Expand the business administration and related apprenticeships.
- Invest in training facilities and equipment to be more in line with the latest technological developments in the sector.
- Monitor Government directives on proposed changes to programmes.
- To uphold the staff development programme.
- Provide facilities and support for all Manufacturers' courses.

We are continuing to modify our training course portfolio and build our existing dedicated educational resources to meet new demands. Change is not only about investments in bricks and mortar. It must be people led and owned. Our Group Training Association recognises the support that it must provide to be at the heart of future ambitions of our young learners.

FINANCIAL REVIEW

During the year under review resources expended have exceeded incoming resources by just £55,600 compared to a deficit of £10,349 in 2021, a fall of £45,251. Total income has increased by £34,724 but expenditure has increased by £79,975, to give the net reduction in the deficit of £45,251. The Council is carefully monitoring projected income and expenditure levels to ensure that the GTA continues to have a financially viable operation. It should be noted, however,

that there is a surplus before depreciation of £41,977 (2021 - £95,748). This means that the GTA is still generating a positive cash flow from its operations despite the apparent deficit.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2022**

RESERVES POLICY

The Group Training Association reserves at the year-end are represented by the accumulated fund of £5,401,033 (2021 - £5,456,633) shown on the balance sheet. Of this amount, £3,695,507 (2021 - £3,541,090) is represented by the Company's fixed assets, investment and working capital. The Group Training Association free reserves are represented by cash held at the bank amounting to £1,705,426 (2021 - £1,915,543). The free reserves are held at this level because the Council are particularly mindful of the operating costs of Motor Vehicle Training Workshops and in particular the promotion of a safe environment for training in vehicle body repair and paint operations, not to mention unforeseen circumstances.

The level of free reserves therefore held and available to be applied to the council's discretion in furtherance of the Charity's objects, is determined by reference to the specific requirements for capital and refurbishment expenditure in the short and medium term together with contingency plans to meet any urgent Training Centre financial requirements and contingencies. In particular, the Council are considering:

- (a) Further development and expansion of the Apprenticeship End Point Assessment tooling and equipment to include more apprenticeship routes.
- (b) The GTA has an option to purchase a unit currently rented in Doncaster when the lease expires in 2023.
- (c) Upgrading/modernising the Doncaster Training Centre exterior.

It is the prudent purchase and construction of property from past surpluses which has created a sound financial basis for the GTA, since otherwise there would be a large exposure to rental liabilities. It is also considered that the level of free reserves is necessary to cover any deficits that may arise in the future from a loss of revenue arising from companies or other institutions cutting back their training programmes, as noted in the "Main Risk" section of this report. The downturn in income in certain past years demonstrates that this is not a theoretical risk.

Although the impact of the coronavirus did not have a particularly adverse financial impact on the GTA, it does demonstrate that it is impossible to predict what is "round the corner". However, the level of reserves held by the GTA does mean that the GTA should be able to deal with any unforeseen liabilities or adverse financial circumstances that might arise in the future.

INVESTMENT POLICY

Short-term funds are principally invested on the money markets, with other monies being held in bank deposits. The potential risks in the Stock Market were recognised by the Council in October 2007 when the Council decided to liquidate its investment portfolio with Barclays Bank Plc. Since then, the company has only invested in bank and money market deposits. When interest rates were high, this produced a good return for the GTA but the decrease in interest rates to historically incredibly low levels has meant that the company's income from interest has continued to decrease over the years, to what is now a very low figure in relation to the amounts held. Current deposits are held with Barclays Bank Plc and (primarily) Lloyds Bank Plc.

However, recent months have seen an increase in interest rates and GTA funds will be placed on deposits with higher rates of interest as they become available for re-investment. The Group Training Association invites Barclays Bank Plc (with whom it has a forty year history of banking) and Lloyds Bank Plc to its Annual General Meeting to discuss longer term investment funds along with the Auditors.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2022**

At the Annual General Meeting, Senior Bank personnel attend on invitation from the Council together with the Auditor, who is asked to present the Annual accounts and make comment. These valued observations and advice are implemented by the Council at the meeting following the Annual General Meeting and throughout the financial year.

The Council are also mindful of the impact of inflation on the company's cash reserves, which is now increasing to over 10% per annum, compared with figures of 2 – 3% in previous years and will consider what action ought to be taken in this respect (if any).

RESPONSIBILITIES OF THE COUNCIL

The council are responsible for preparing the Report of the Council and the financial statements in accordance with applicable law and regulations.

Company Law requires the Council to prepare financial statements for each financial year. Under that law the council has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the council must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group Training Association and of its incoming resources and application of resources, including income and expenditure, for that period. In preparing these financial statements, the council are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice 2019 (FRS102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Company will continue on that basis

The Council is responsible for keeping proper accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The council is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

MEMBERS OF THE COUNCIL

Members of the Council who are Directors for the purposes of Company Law and Trustees for the purposes of Charity Law, who served during the year and up to the date of this report, are set out on page 1.

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he should have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.


**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2022**

AUDITORS

D & J Randles Ltd will be proposed for re-appointment at the forthcoming annual general meeting.

This report has been prepared in accordance with the Charities Statement of Recommended Practice 2019 and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Council and signed on its behalf:



13/12/2022

G THOMPSON
DATE

**REPORT OF THE AUDITORS TO THE MEMBERS OF
DONCASTER, ROTHERHAM & DISTRICT
MOTOR TRADES GROUP TRAINING ASSOCIATION
FOR THE YEAR ENDED 31 JULY 2022**

Opinion

We have audited the financial statements of Doncaster, Rotherham & District Motor Trades Group Training Association (the 'company') for the year ended 31 July 2022 which comprise the Income Statement, Balance Sheet and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 July 2022 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Council Members' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Council with respect to going concern are described in the relevant sections of this report.

Other information

The Council is responsible for the other information. The other information comprises the information in the Report of the Council, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Council for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Council has been prepared in accordance with applicable legal requirements.

**REPORT OF THE AUDITORS TO THE MEMBERS OF
DONCASTER, ROTHERHAM & DISTRICT
MOTOR TRADES GROUP TRAINING ASSOCIATION
FOR THE YEAR ENDED 31 JULY 2022**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Council.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Council Members' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Council.

Responsibilities of directors

As explained more fully in the Statement of Council's Responsibilities set out on pages twelve and thirteen, the Council Members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Council Members are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council Members either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the Council Members and other management (as required by auditing standards).
- we had regard to laws and regulations in areas that directly affect the financial statements including financial reporting and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- with the exception of any known or possible non-compliance, and as required by auditing standards, our work in respect of these was limited to enquiry of the Council Members and other management.
- we communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.
- we addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

**REPORT OF THE AUDITORS TO THE MEMBERS OF
DONCASTER, ROTHERHAM & DISTRICT
MOTOR TRADES GROUP TRAINING ASSOCIATION
FOR THE YEAR ENDED 31 JULY 2022**

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting

from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



David F Randles FCA (Senior Statutory Auditor)
for and on behalf of D & J Randles Limited
Chartered Accountants
Statutory Auditors
203 Askern Road
Bentley
Doncaster
South Yorkshire
DN5 0JR

Date:

13/11/2022

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)**

FOR THE YEAR ENDED 31 JULY 2022

	Notes	<u>Unrestricted Funds</u>	
		<u>31.7.22</u>	<u>31.7.21</u>
		£	£
INCOME:			
Charitable activities:			
Course Fees		1,211,934	1,159,656
Rents receivable		158,303	171,522
Membership Fees		240	240
Government Grants		0	0
Investment income:			
Investments - Deposit account interest		1,280	5,615
Total		<u>1,371,757</u>	<u>1,337,033</u>
EXPENDITURE:			
Charitable activities:			
Provision of training services	4	1,404,210	1,325,870
Governance costs	6	23,147	21,512
Total		<u>1,427,357</u>	<u>1,347,382</u>
NET (EXPENDITURE)		(55,600)	(10,349)
NET INCOMING RESOURCES FOR THE YEAR/ NET MOVEMENT IN FUNDS IN YEAR		<u>(55,600)</u>	<u>(10,349)</u>
RECONCILIATION OF FUNDS:			
TOTAL FUNDS BROUGHT FORWARD		5,456,633	5,466,982
TOTAL FUNDS CARRIED FORWARD		<u><u>5,401,033</u></u>	<u><u>5,456,633</u></u>

The notes on pages 20 to 25 form part of these accounts

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**BALANCE SHEET
AT 31 JULY 2022**

Notes	31.7.22		31.7.21	
	£	£	£	£
FIXED ASSETS:				
Tangible assets	8	3,596,112		3,447,765
Investments	9	100		100
Total fixed assets		3,596,212		3,447,865
CURRENT ASSETS:				
Debtors	10	170,099		163,687
Cash at bank and in hand		1,705,426		1,915,543
Total current assets		1,875,525		2,079,230
LIABILITIES:				
Creditors: Amounts falling due within one year	11.	70,704		70,462
NET CURRENT ASSETS		1,804,821		2,008,768
NET ASSETS		5,401,033		5,456,633
THE FUNDS OF THE CHARITY:				
Unrestricted funds				
Unrestricted funds	12	5,401,033		5,456,633
TOTAL CHARITY FUNDS		5,401,033		5,456,633

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Council on 13 December 2022

and signed on its behalf by:



G THOMPSON

The notes on pages 20 to 25 form part of these accounts

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

1. COMPANY STATUS

The company is limited by guarantee and is a Registered Charity, number 518473. The company's registered number and registered office address can be found in the Report of the Council on Page 1.

2. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. The company meets the definition of a public benefit entity under FRS102.

Fund accounting

Unrestricted funds are available for use at the discretion of the council in furtherance of the general activities of the company.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

In the opinion of the council, all the funds held by the company are unrestricted.

Income and endowments

All income is included in the Statement of Financial Activities when the company is entitled to the income. The following specific policies are applied to particular categories of income:

Course fees are accounted for when earned

Investment income is accounted for when receivable

Grants are accounted for when the company is entitled to receive them

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes attributable VAT which cannot be recovered because the company is not registered for VAT and is reported as part of the expenditure to which the VAT relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those of an indirect nature to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA either by direct allocation or apportioned on a basis of the staff time attributable to each category.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

2. ACCOUNTING POLICIES (continued)

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	2% on a reducing balance basis
Short leasehold property	Over the remaining period of the lease
Plant and machinery	20% on a reducing balance basis 33% on a straight line basis
Fixtures and fittings	20 - 33% on a reducing balance basis 25% on a straight line basis (computers)
Motor vehicles	25% on a reducing balance basis
Investment property	Investment property is shown at its most recent valuation. Any surplus or deficit arising is recognised through the income and expenditure account.

The council's policy is not to capitalise capital expenditure incurred at a cost of under £1,000. Items with a net book value of less than £100 are written off.

Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the income and expenditure account.

Preparation of consolidated financial statements

The financial statements contain information about Doncaster Rotherham & District Motor Trades Group Training Association Ltd as an individual limited company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

Taxation

As a Registered Charity, the company is not subject to corporation tax.

3. NET INCOMING RESOURCES FOR THE YEAR

Net incoming resources for the year are stated after charging:

	31.7.22	31.7.21
	£	£
Depreciation - owned assets	97,577	100,797
Auditors remuneration: Audit services	4,320	3,960
Accountancy services	2,760	2,514
Operating lease expenses - land & buildings	74,850	70,410
Pension costs	25,521	27,042
	<u>205,028</u>	<u>204,723</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

4. PROVISION OF TRAINING SERVICES	31.7.22	31.7.21
	£	£
Costs directly allocated to activities		
Direct staff costs	630,322	674,158
Training & workshop costs	306,953	189,434
Premises costs	278,445	259,763
Support costs	68,850	73,048
Management & administration	119,640	129,467
	<u>1,404,210</u>	<u>1,325,870</u>

5. STAFF COSTS AND NUMBERS	31.7.22	31.7.21
	£	£
Staff costs were as follows:		
Salaries and wages	656,227	710,219
Social security costs	59,807	55,866
Pension costs	25,521	27,042
	<u>741,555</u>	<u>793,127</u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was as follows:

	31.7.22	31.7.21
Tutors	18	18
Administration	5	5
Health and safety, quality control & marketing	1	2
Management	3	4
Invigilator	1	0
Cleaners	2	2
	<u>30</u>	<u>31</u>

6. GOVERNANCE COSTS	31.7.22	31.7.21
	£	£
Salaries and office costs	14,000	13,500
Trustees meeting expenses	2,067	1,538
Audit fees	4,320	3,960
Accountancy costs	2,760	2,514
	<u>23,147</u>	<u>21,512</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

7. COUNCIL REMUNERATION AND RELATED PARTY TRANSACTIONS

Certain members of the executive council received expenses during the year.

The total amount payable amounted to £2,067 (2021 - £1,538).

No council member or other person related to the company had any personal interest in any contract or transaction entered into by the company during the year, other than the chairman who received an honoraria of £500.

8. TANGIBLE FIXED ASSETS

	Freehold property £	Investment property £	Short Lease property £	
COST:				
At 1.8.21	4,074,247	528,984	72,980	
Additions	200,755	-	-	
Disposals	-	-	-	
At 31.7.22	<u>4,275,002</u>	<u>528,984</u>	<u>72,980</u>	
DEPRECIATION:				
At 1.8.21	1,192,643	132,058	72,971	
Charge for year	57,958	-	-	
Eliminated on disposals	-	-	-	
At 31.7.22	<u>1,250,601</u>	<u>132,058</u>	<u>72,971</u>	
NET BOOK VALUE:				
At 31.7.22	<u>3,024,401</u>	<u>396,926</u>	<u>9</u>	
At 31.7.21	<u>2,881,604</u>	<u>396,926</u>	<u>9</u>	

	Plant & machinery £	Fixtures & fittings £	Motor vehicles £	Totals £
COST:				
At 1.8.21	869,480	228,846	197,838	5,972,375
Additions	40,927	4,242	-	245,924
Disposals	-	-	-	0
At 31.7.22	<u>910,407</u>	<u>233,088</u>	<u>197,838</u>	<u>6,218,299</u>
DEPRECIATION:				
At 1.8.21	728,084	216,208	182,646	2,524,610
Charge for year	32,705	3,115	3,799	97,577
Eliminated on disposals	-	-	-	0
At 31.7.22	<u>760,789</u>	<u>219,323</u>	<u>186,445</u>	<u>2,622,187</u>
NET BOOK VALUE:				
At 31.7.22	<u>149,618</u>	<u>13,765</u>	<u>11,393</u>	<u>3,596,112</u>
At 31.7.21	<u>141,396</u>	<u>12,638</u>	<u>15,192</u>	<u>3,447,765</u>

In the opinion of the council, the market value of the company's investment property as at the year end is not materially different to its net book value.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

9. FIXED ASSET INVESTMENTS	31.7.22	31.7.21
	£	£
Cost of Investment in Subsidiary Company	<u>100</u>	<u>100</u>

The investment is a 100% shareholding in GTA Assessments Ltd which has not yet commenced trading.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.7.22	31.7.21
	£	£
Trade debtors	114,625	103,279
Prepayments and accrued income	55,474	60,408
	<u>170,099</u>	<u>163,687</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.7.22	31.7.21
	£	£
Trade creditors	38,590	39,410
Social security & other taxes	14,698	14,896
Accrued expenses and deferred income	17,316	16,056
Amount owed to subsidiary	100	100
	<u>70,704</u>	<u>70,462</u>

12. FUNDS	General Funds	Total	
	(Unrestricted)	31.7.22	31.7.21
	£	£	£
B/f 1 August 2021	5,456,633	5,456,633	5,466,982
Incoming resources	1,371,757	1,371,757	1,337,033
Resources expended	(1,427,357)	(1,427,357)	(1,347,382)
C/f 31 July 2022	<u>5,401,033</u>	<u>5,401,033</u>	<u>5,456,633</u>

The fund balances carried forward at 31 July 2021 are represented by :

Other net assets	99,495	99,495	93,325
Tangible fixed assets	3,596,112	3,596,112	3,447,765
Cash at bank and in hand	1,705,426	1,705,426	1,915,543
	<u>5,401,033</u>	<u>5,401,033</u>	<u>5,456,633</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022**

13. OPERATING LEASE COMMITMENTS

The company has the following total non-cancellable commitments in respect of operating leases relating to land & buildings:

	31.7.22	31.7.21
	£	£
Amounts due within 1 year	37,850	74,850
Amounts due within 2 - 5 years	3,225	41,075

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2022**

	31.7.22		31.7.21	
	£	£	£	£
INCOME:				
Membership fees	240		240	
Own course fees	238,536		228,457	
Other course fees & recharges	973,398	1,212,174	931,199	1,159,896
OTHER INCOME:				
Rents receivable	158,303		171,522	
Deposit account interest	1,280	159,583	5,615	177,137
TOTAL INCOME		1,371,757		1,337,033
EXPENDITURE:				
Wages	716,034		766,085	
Pensions	25,521		27,042	
Telephone	29,065		32,941	
Post and stationery	11,150		13,622	
Advertising	6,938		3,861	
Motor expenses	17,298		17,418	
Training and workshop expenses	267,965		150,741	
Trainee lunches	6,283		3,280	
Meeting expenses	8,869		5,208	
Sundry expenses	6,660		3,844	
Cleaning	859		1,337	
Auditors remuneration	4,320		3,960	
Accountancy	2,760		2,514	
Payroll preparation	3,255		3,498	
Rates & water	27,578		25,324	
Doncaster rent	19,350		19,350	
Sheffield occupancy costs	69,189		69,472	
Insurance	22,823		20,483	
Light & heat	44,235		33,213	
Bank charges	3,046		5,699	
Repairs & renewals	36,582	1,329,780	32,393	1,241,285
SURPLUS BEFORE DEPRECIATION		41,977		95,748
DEPRECIATION				
Freehold property	57,958		58,392	
Plant & machinery	32,705		33,421	
Fixtures & fittings	3,115		3,916	
Motor vehicles	3,799		5,068	
Loss on disposal of plant & machinery	0		1,992	
Loss on disposal of fixtures & fittings	0		3,058	
Loss on disposal of vehicles	0	97,577	250	106,097
NET (DEFICIT) FOR THE YEAR		(55,600)		(10,349)

This page does not form part of the statutory financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**INCOME AND EXPENDITURE ACCOUNT - workings only
FOR THE YEAR ENDED 31 JULY 2022**

EXPENDITURE:	Direct Classification	Total £	% Charitable	Direct Charitable Expenditure £	Management & Admin £
Wages	Staff costs	716,034	85.00%	608,629	107,405
Pensions	Staff costs	25,521	85.00%	21,693	3,828
Telephone	Support	29,065	85.00%	24,705	4,360
Post and stationery	Support	11,150	85.00%	9,478	1,672
Advertising	n/a	6,938	0.00%	-	6,938
Motor expenses	Support	17,298	85.00%	14,703	2,595
Training & workshop expenses	Workshop	267,965	100.00%	267,965	-
Trainee lunches	Workshop	6,283	100.00%	6,283	-
Meeting expenses	Support	8,869	95.00%	8,426	443
Sundry expenses	Support	6,660	85.00%	5,661	999
Cleaning	Premises	859	85.00%	730	129
Auditors remuneration	n/a	4,320	0.00%	-	4,320
Accountancy	n/a	2,760	0.00%	-	2,760
Payroll preparation	Support	3,255	0.00%	-	3,255
Rates & water	Premises	27,578	100.00%	27,578	-
Rent	Premises	19,350	100.00%	19,350	-
Sheffield occupancy costs	Premises	69,189	100.00%	69,189	-
Insurance	Premises	22,823	100.00%	22,823	-
Light & heat	Premises	44,235	100.00%	44,235	-
Bank charges	n/a	3,046	0.00%	-	3,046
Repairs & renewals	Premises	36,582	100.00%	36,582	-
		<u>1,329,780</u>		<u>1,188,030</u>	<u>141,750</u>
DEPRECIATION					
Freehold property	Premises	57,958	100.00%	57,958	-
Plant & machinery	Workshop	32,705	100.00%	32,705	-
Fixtures & fittings	Support	3,115	85.00%	2,648	467
Motor vehicles	Support	3,799	85.00%	3,229	570
		<u>97,577</u>		<u>96,540</u>	<u>1,037</u>
TOTAL		<u><u>1,427,357</u></u>		<u><u>1,284,570</u></u>	<u><u>142,787</u></u>

This page does not form part of the statutory financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**INCOME AND EXPENDITURE ACCOUNT - workings only
FOR THE YEAR ENDED 31 JULY 2021**

EXPENDITURE:	Direct Classification	Total £	% Charitable	Direct Charitable Expenditure £	Management & Admin £
Wages	Staff costs	766,085	85.00%	651,172	114,913
Pensions	Staff costs	27,042	85.00%	22,986	4,056
Telephone	Support	32,941	85.00%	28,000	4,940
Post and stationery	Support	13,622	85.00%	11,579	2,043
Advertising	n/a	3,861	0.00%	0	3,861
Motor expenses	Support	17,418	85.00%	14,805	2,614
Training & workshop expenses	Workshop	150,741	100.00%	150,741	0
Trainee lunches	Workshop	3,280	100.00%	3,280	0
Meeting expenses	Support	5,208	95.00%	4,948	260
Sundry expenses	Support	3,844	85.00%	3,267	577
Cleaning	Premises	1,337	85.00%	1,136	201
Auditors remuneration	n/a	3,960	0.00%	0	3,960
Accountancy	n/a	2,514	0.00%	0	2,514
Payroll preparation	Support	3,498	0.00%	0	3,498
Rates & water	Premises	25,324	100.00%	25,324	0
Rent	Premises	19,350	100.00%	19,350	0
Sheffield occupancy costs	Premises	69,472	100.00%	69,472	0
Insurance	Premises	20,483	100.00%	20,483	0
Light & heat	Premises	33,213	100.00%	33,213	0
Legal & professional		-	100.00%	0	0
Bank charges	n/a	5,699	0.00%	0	5,699
Repairs & renewals	Premises	32,393	100.00%	32,393	0
		<u>1,241,285</u>		<u>1,092,149</u>	<u>149,136</u>
DEPRECIATION					
Freehold property	Premises	58,392	100.00%	58,392	0
Plant & machinery	Workshop	33,421	100.00%	33,421	0
Fixtures & fittings	Support	3,916	85.00%	3,329	587
Motor vehicles	Support	5,068	85.00%	4,308	760
Loss on disposal of plant & machinery	Workshop	1,992	100.00%	1,992	-
Loss on disposal of fixtures & fittings	Support	3,058	85.00%	2,599	459
Loss on disposal of vehicles	Support	250	85.00%	213	37
		<u>106,097</u>		<u>104,254</u>	<u>1,843</u>
		0			
TOTAL		<u>1,347,382</u>		<u>1,196,403</u>	<u>150,979</u>

This page does not form part of the statutory financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2022**

	31.7.22		31.7.21	
	£	£	£	£
NET (DEFICIT) FOR THE YEAR		(55,600)		(10,349)
Adjustments for:				
Depreciation charges		97,577		100,797
Loss/(Profit) on disposal of fixed assets		0		5,300
(Increase)/decrease in debtors		(6,412)		(7,614)
(Decrease)/increase in creditors		242		(57,596)
Net cash generated by operating activities		35,807		30,538
Cash flows from other sources:				
Proceeds from the sale of fixed assets		0		1,600
Application of cash:				
Purchase of fixed assets		(245,924)		(42,162)
NET (DECREASE) IN CASH		(210,117)		(10,024)
Cash at bank and in hand at the beginning of the year		1,915,543		1,925,567
CASH AT BANK AND IN HAND AT THE END OF THE YEAR		1,705,426		1,915,543

This page does not form part of the statutory financial statements

DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES

England & Wales - Charity number 518473

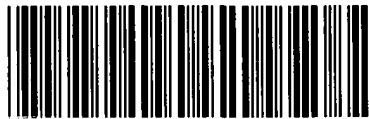
Accounts

**COUNCIL MEMBERS REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

FOR

**DONCASTER ROTHERHAM AND DISTRICT
MOTOR TRADES GROUP TRAINING
ASSOCIATION LIMITED**

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**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

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FOR THE YEAR ENDED 31 JULY 2021**

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**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2021**

The Council present their Report with the audited financial statements of the company for the year ended 31 July 2021.

REFERENCE AND ADMINISTRATIVE INFORMATION

Statutory references:

Charity name: Doncaster, Rotherham and District Motor Trades Group
Training Association Limited

Charity registration number: 518473

Company registration number: 01909956. The Company is Limited by Guarantee

Registered office & operational address: Rands Lane Industrial Estate
Rands Lane
Armthorpe
Doncaster
DN3 3DY

Council members: * P Coggan
* G M Thompson
* G C Harmer
* M Wainwright
* M Miller
* L Wright
A Stockham
M Stead
A Scott

*Denotes member of the Executive Council

Secretary: A Scott

Group Training Manager: J Mace

Auditors: D & J Randles Ltd
Chartered Accountants & Registered Auditors
203 Askern Road
Bentley
Doncaster
DN5 0JR

Bankers and investment advisors: Barclays Bank PLC
High Street
Doncaster
DN1 1EG

Lloyds TSB
High Street
Doncaster
DN1 1BH

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2021**

STRUCTURE GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The Group Training Association is a charitable Company Limited by Guarantee incorporated on the 30 April 1985 and registered as a charity on 10 February 1987. The Company was established under a Memorandum of Association that established the objects and powers of the charity and is governed under its Articles of Association. In the event of the Group Training Association being wound up, members are required to contribute an amount not exceeding £10.

RECRUITMENT AND APPOINTMENT OF COUNCIL

The Directors of the Group Training Association are also Charity Trustees for the purpose of Charity Law and are also known as Members of the Council. Under the requirements of the Memorandum & Articles of Association, the Members of the Council are elected to serve until resignation.

All Council Members have direct links with the motor trade through their own business or by way of current or past employment within the motor trade. Most Council Members have served the Group Training Association for a long time, however, from time to time new members are elected who are known to have the interest of the Association at heart. Given their in-depth knowledge of the industry, a specific training programme is not considered necessary, however, the Chairman, the Group Training Manager and other Council Members assist any new members in understanding their obligations and responsibilities under the Companies and Charities Acts.

ORGANISATIONAL STRUCTURE

The Organisational Structure of the Group Training Association is made up of a Board of Council Members elected from the membership of the Company. The Council is responsible for the strategic direction and policy of the Group Training Association. Structured monthly meetings are held to determine policy and procedures. The Executive Council members meet every other month and there is a whole Council meeting in the intervening months. Meetings are minuted by the Company Secretary and minutes are circulated to all members.

A scheme of delegation is in place and day to day responsibility for the provision of training services rests with the Group Training Manager who attends council meetings but who does not have a vote. The Group Training Manager is responsible for ensuring that the Company delivers the training services and ensuring that key performance indicators are met. They are also responsible for the day to day operational management of the Company.

The educational and training activities of the Group Training Association are managed by a total of thirty one staff (on average) employed throughout the Training Association's two Centres and five departments.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2021**

STAFF DESIGNATION BY OCCUPATIONAL ROLE

	<u>Doncaster Centre</u>	<u>Sheffield Centre</u>
Management	4	
Technical Tutors	10	2
LGV Driver and FLT Tutors	4	
Administrative Staff	5	
Functional Skills Tutor	1	
Business Studies Tutors	1	
Marketing	1	
Driver/Invigilator	1	
Cleaners	2	

Bi-monthly full staff meetings take place in the Doncaster and Sheffield Centres that are mandatory for all staff to attend to ensure staff are fully informed of Company developments. The Sheffield Centre staff, and any staff working remotely, are present for the meetings via Microsoft Teams. This method of communication has now been applied to the majority of meetings. On the intervening months a Quality Team meeting takes place at Doncaster to look at ways of improving training programmes. The meetings have a set agenda and ensure operational activities are assisted by an informed team of administrative and tutorial personnel.

The entire workforce, including Managers and Supervisors, have direct experience of delivering training programmes. They are responsible for delivering a highly successful Government funded apprentice training contract and continue to provide high quality courses evidenced by minimal problems and sustained improvements in participation.

A total of thirty one staff (on average) are employed by the Company. Five of these staff members work on a part-time role. During the year there have been some tutorial staff changes, with tutorial staff who have left the Company being replaced by younger members recruited with up-to-date industrial knowledge and skills.

A new staff role was created for a construction Tutor due to the organisation obtaining a contract with a Local Authority to deliver construction training for school learners.

OUR AIMS

The main aims and principal activities of the Group Training Association are stated in the Memorandum and Articles of Association being the Governing Instrument, which are the provision of training and education for learners employed or to prepare, assist or enable them to be employed or engaged in activities connected to the Retail Motor Trade or Road Transport Industry.

OUR OBJECTIVES

In setting our objectivities and planning our activities, our Council has given careful consideration to the Charity Commission's guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing education and fee charging.

We aim to provide the benefit of first class education and training to assist any individual employed or considering employment in the Retail Motor Trade or Road Transport Industry with a view to developing their skills, education and abilities. The Group Training Association admits persons of all social backgrounds. There is still a particular emphasis on providing training in a safe environment to young people (14 to 16 year age group) and apprentices.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2021**

The Group Training Association has to meet the standards of external quality audits in terms of Quality Management, a formal inspection by Ofsted, Education and Skills Funding Agency (ESFA), Local Authorities, Matrix Standard, Contractors Health and Safety Assessment Scheme, Cyber Essentials and Investor in People Award for which the Mission Statement is a defined objective:-

To be the first choice training organisation delivering occupational training in Automobile, Transport Logistics and Business Studies.

Our corporate objectives are:-

1. *To provide the quality and reliability of products and service required by customers.*
2. *To provide the most cost effective course and value to our customers.*
3. *To be the leader in each occupational area in which we train.*
4. *To strive to develop all employees, through the provision of training in order to help us achieve our business goals.*
5. *To be financially strong in order that the most up to date facilities and equipment can be provided to benefit course delegates.*
6. *To maintain the active pursuit of advanced technology and determine the markets where developing new skills is evidenced and to provide accordingly.*
7. *To understand our customer needs and to react with our provision accordingly.*

ACCESS TO TRAINING AND COMPANY ETHOS

Our training facilities are available to anyone considering a career or currently employed in the Retail Motor Trade or the Road Transport Industry. The training is normally sponsored by a school, employer or the ESFA so that no individual needs to make any financial contribution towards the cost of training. In addition, we are an equal opportunity organisation and are committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, gender, disability, sexual orientation or age.

The Charity's aims are to provide education and training to assist learners in progression towards, or gaining vocational qualifications to prepare, assist or enable them to be employed or engaged in apprenticeships connected to the motor vehicle repair industry or road transport industry.

The Group Training Association provides motor vehicle education and training courses for a range of learners from the age of fourteen onwards. The training courses benefit learners at school, learners excluded from school, employed and unemployed learners.

QUALITY OF PROVISION AND AUDIT OF STANDARDS

In May 2016 the Government's educational national inspection regime Ofsted visited the Group Training Association to carry out a three day inspection involving a team of four inspectors. The previous inspection was in May 2011. Although Ofsted inspectors can visit the GTA at any time, the next scheduled visit should be no later 2022.

Inspections are graded as follows:-

Grade 1	Outstanding
Grade 2	Good
Grade 3	Improvement required

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Grade 4 Inadequate

The Group Training Association was awarded the following Grades in May 2016:

➤ Effectiveness of provision	Grade 2
➤ Capacity to improve	Grade 2
➤ Outcomes for learners	Grade 2
➤ Quality of provision	Grade 2
➤ Leadership and management	Grade 2
➤ Safeguarding	Grade 2
➤ Equality and diversity	Grade 2
➤ Engineering (Motor Vehicle)	Grade 2
➤ Business Studies	Grade 2

The Group Training Association has now been awarded a Grade 2 - Good by Ofsted since 2004.

Improvements to the operation of the Group Training Association are conducted by an in-house Quality Team. A range of specific audit items has been produced to form a Quality Calendar that specifies the date for assessment. Audit reviews cover twenty five specific areas and include:-

- Group Three Year Development Plan
- Apprentice Journey
- Meetings
- Learner Health and Safety Measures
- Staff Reviews
- Equality and Diversity
- The Prevent Duty
- British Values
- Self-Assessment Report
- Quality System Review
- Learner Progression and Success
- Observation of Tutorial Delivery
- Internal Verification of Skills Assessors

STAFF DEVELOPMENT

The Company progresses Tutors on a formal teaching qualification. All staff involved in teaching or training learners on Government funded programmes are expected to progress to an assessor and, or teaching qualification.

Staff have attended a broad range of training courses totalling sixty five days of attendance in relation to improving learner training programmes and technical updating.

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QUALITY STANDARDS

The Company has held the Investors in People Award since 1994. We achieved re-certification for a further three years in January 2020 and will need to be re-accredited in January 2023 which will be assessed against the new standard.

Other quality standards held are Matrix (for Information Advice and Guidance), CHAS (Contractors Health and Safety Scheme for work with Local Authorities) and Cyber Essentials.

The Group Training Association has maintained good programme assessments via Sheffield Local Education Authority contract monitoring during 2020-2021 for the provision of 14-16 school vocational programmes in Sheffield. Sheffield Centre is currently risk banded as green, low risk.

RANGE OF QUALIFICATIONS AND AWARDS

The Group Training Association is registered with the major Qualification Award Bodies and meets the appraisal requirements of:-

- City & Guilds of London Institute
- Institute of the Motor Industry
- Oxford, Cambridge & Royal Society of Arts (OCR)
- Road Transport Industry Training Board
- Department of Transport
- Automotive Technician Accreditation
- Scottish Qualifications Authority
- Driving Standards Agency
- Skills and Education Group (SEG)
- JAUPT

Costs related to Apprentice and School courses are high as they include:-

- Related staff wages
- Safety Officer costs
- Mini-coach transport costs
- Vehicle costs and diesel for assessment visits to learner placements
- Classroom and workshop costs, overalls, training equipment etc
- Registration fees and lesson costs
- Rates, heat, light, power, insurances
- Building maintenance costs
- New course development costs – equipment etc
- Apprentice End Point Assessment and re-sit costs
- Perishable or once used items

ACHIEVEMENTS AND PERFORMANCE

Trustees and Council members meet each month and have a formal agenda for each meeting. A management report is presented to all Council Members and provides a statistical analysis of learner achievement and performance against objectives set in Contracts held for each programme or training activity.

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APPRENTICES

The Group Training Association tendered for a Government funded contract with the Education and Skills Funding Agency. This Government legislated contract has an important significance to the Group Training Association as it accounts for over sixty percent of the course income funding. In June 2017 the Group Training Association was awarded Government funding apprentice training contract for levy paying employers despite fierce competition from colleges and other training organisations that operate on a national basis.

Since 2017 there have been continued changes to every part of an apprenticeship from the funding through to assessment and qualifications. Implemented by the Education and Skills Funding Agency, Apprenticeship Frameworks will no longer be funded from 31 July 2020 leaving only Apprenticeship Standards approved for Government funding. A training levy was introduced for larger employers and there were also changes to funding for medium to small employers. Standards are structured with an emphasis on end testing for assessment of an apprentice's competence. However, the lack of available standards for some motor vehicle specialisms i.e. Auto-Electrical means we are unable currently to recruit apprentices for some of these disciplines. This is likely to have a negative impact on the recruitment of apprentices, and subsequently income, of the Group Training Association. The COVID-19 Pandemic has continued to have a severe impact on employers recruiting apprentices. Data published by the Department for Education shows that there were 1,575 automotive apprenticeships in the period August to October 2020, the first quarter of the academic year. This is fifth consecutive year that there has been a reduction in apprenticeship starts. National figures for vehicle maintenance and repair apprenticeship starts have fallen by 95% compared to the previous year.

The training programme's success is measured by the number of Learners on programme and the attainment of Standards achieved in their respective career specialism. The targets are challenging and, due to the continuing difficult trading that garages are experiencing combined with the impact of the pandemic and now the reduction in approved apprenticeship standards for the motor industry, there is a reduced uptake in apprentice work placements which is affecting apprentice numbers on our training programme. The Qualification Award Bodies inspection regime (IMI, OCR, SQA, EDI, RTITB, JAAPT, SEG and City & Guilds) audit all Group Training Association qualification systems and procedures in order to grant their approval to provide a full qualification structure for the students. A Group Training Association Management Team will complete quality audits and assessments to identify and address any concerns.

The Group Training Association opened a Training Centre in Sheffield in September 2007 to enable it to take up a contract with Sheffield LEA to deliver motor vehicle vocational programmes for schools in the Sheffield region. Sheffield LEA has once again re-contracted with the Group Training Association for the academic year from September 2021 to July 2022. The Group Training Association also has thirty four apprentices following their training programmes at the Sheffield Centre.

The Group Training Association is continually seeking to offer additional training to enhance the range of training work. Changes to the car testing regime by the Government offered opportunities for the Group Training Association to become involved in providing training for prospective car and motorcycle MOT testing. The Group Training Association has purchased all the required equipment to enable the provision of the MOT testing and assessment.

With the introduction of the new apprenticeship Standards and the requirement for new end point assessments by a separate End Point Assessment centre (EPA) the Group Training Association has identified the possible need for this apprenticeship service for other institutions and existing manufactures on the Doncaster site for light and heavy vehicle as well as panel and paint.

We have also invested in equipment to operate the IMI Accreditation DSV A MOT qualifications to include Service Technician, Vehicle Air Conditioning, Vehicle Inspection and Vehicle Refinishing from our

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Doncaster Centre. Motorcycle ATA was approved to operate from our Sheffield Centre by IMI during 2013 and again in 2019.

The Group Training Association continues its relationship with motor vehicle manufacturers and is presently involved with Raytheon Services Solutions representing Vauxhall UK and Honda. Depending upon car sales and market share the manufacturers increase or decrease the amount of work carried out by the Group Training Association.

PERFORMANCE AGAINST PROFILE

Education Skills Funding Agency Apprentice Programme

2017 – 2018

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	NATIONAL AVERAGE SUCCESS RATE
16-18	62	52	83.87%	69.5%
19-21	54	40	74.07	69.7%
TOTAL	116	92	78.97%	69.6%

2018 – 2019

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	NATIONAL AVERAGE SUCCESS RATE
16-18	77	64	83.12%	67.4%
19-21	41	29	70.74%	67.5%
TOTAL	118	93	78.81%	67.5%

2019 – 2020 Provisional

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	NATIONAL AVERAGE SUCCESS RATE
16-18	83	72	86.75%	Not Published
19-21	43	34	79.07%	Not Published
TOTAL	126	106	84.13%	Not Published

2020 – 2021 Provisional

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	NATIONAL AVERAGE SUCCESS RATE
16-18	65	57	87.5% updated	Not Published
19-21	38	30	77.8% updated	Not Published
TOTAL	103	86	83.6% updated	Not Published

The Group Training Associations apprenticeship programme qualification success rate has consistently, for the past nine years, been above the national average as shown in the tables above.

SCHOOLS PROGRAMMES

The Group Training Association has been providing motor vehicle vocational training programmes for schools in South Yorkshire at its Training Centres and at school premises for a number of years. Due to changes in the Government League Tables for schools these programmes have again reduced in numbers. At present some sixteen schools have programmes operated by the Group Training Association with no school learners at the Doncaster Centre and forty one school learners at the Sheffield Centre.

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Due to the Government's Spending Review limiting the budgets of schools and changes to the qualification points systems, schools are continuing to review their vocational programmes and are reducing the number of learners on these programmes.

In 2016 The Sheffield Local Authority enquired if the Group Training Association was able to provide construction training for learners still at school. The Group Training Association started a pilot scheme on construction training in 2018 as consequence an additional vocationally experienced tutor has been employed to operate this programme which has continued to grow in 2020.

OTHER TRAINING PROGRAMMES

In August 2016 the Group Training Association took the decision to apply for direct approval and to produce all of its own training material for Driver Certificate of Competence (Driver CPC). This has been successfully carried out and the Group Training Association has direct approval to operate the Driver CPC courses via JAUPT. Ten days of courses were re-approved in August 2021

SAFEGUARDING, PREVENT & BRITISH VALUES

The GTA considers that employee and learner involvement is essential to its continuing success and uses a variety of methods to inform, consult and involve employees and learners. These include questionnaires, meetings, Every Child Matters, Prevent Duties, Safeguarding, British Values, Radicalisation Awareness and E-safety. The Group Training Association has an appointed Safeguarding Lead and Deputy responsible for all Equality, Diversity, Prevent and Safeguarding.

All staff and apprentices under-take Safeguarding and Prevent training, all staff who work with young people are subject to DBS checks. In addition, we have held the Investors in People Award since 1994, for which we were re-accredited in January 2020.

RISK MANAGEMENT

The Council confirms that systems have been established to identify any major risks to which the Company may be exposed and the perceived risks are reviewed monthly to mitigate these risks.

A Treasurer's report is presented as a fixed and formal agenda item at the Council's bi-monthly meetings. Funds held for investment are confirmed at this meeting. An annual review of Internal Financial Controls using the Charity Commission self-checklist is carried out and evaluated against guidelines.

The Council has reviewed spending and investment policies and maintained a reduced capital spending programme over the past few years. This has enabled the organisation to maintain a yearly surplus of income over expenditure until this financial year when a small deficit has been recorded. Re-development of the Doncaster Forklift Truck Centre into a new training Centre for Training and Educational is still a consideration. Re-development and upgrade of the workshop and training rooms in the main training centre at Doncaster commenced July 2021. Further improvements to other premises that the organisation owns continue to be considered. The organisation still has a clear focus on extending the geographical area that the Company operates in to increase the amount of business into the company. Re-development and option to purchase Unit 3 Rands Lane in 2023 in Doncaster will involve substantial capital expenditure to be sourced from the company's own funds.

Over the past few years staff levels have been reduced to reflect the reduction in income received by the Company. Staff numbers are now stable but due to the financial impact a review of staff requirements will be carried out in 2021-2022.

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The council have also explored the utilisation of the GTA's assets and in particular, buildings and property. The funds generated by renting surplus property are reinvested into the apprentice programme, providing much needed financial stability at a time where the biggest changes in apprenticeships have been made since the introduction of the Modern Apprenticeship which started in the early 1990's.

The investment policy for surplus monies was reviewed in 2011 and an account was opened with Lloyds Bank that has produced improved interest rates for deposits. These interest rates from Lloyds have now reduced and are closer to the rates offered by Barclays. The Council maintains a substantial reserve of monies to minimise possible cash flow problems due to the economic climate following the changes in Apprenticeship funding and Britain's decisions to leave the European Union.

MAIN RISKS

The continued changes to the apprenticeship structure and ESFA funding system through 2021/2022 may have an impact on achievement rates, apprentice recruitment and financial income. All employers now have to adjust to using the Digital Account Service (DAS) to direct Government funding to the GTA for their apprenticeship training.

With the introduction of the apprenticeship Standards and the existing Frameworks from July 2020 no longer being funded, this has created extra burdens on employers which previously did not exist. Employers are now responsible for funding setup and allocations for apprenticeships. This is proving more problematic for smaller employers who do not necessarily have the time or resource to perform these processes. This has consequently increased the load on the GTA who have allocated more staff time to guiding employers.

Due to the raising of the school leaving age and the large number of school learners who have not achieved a grade 4 to 9 in GCSE English and Maths, the Government has made it an apprentice contract requirement that all apprentices are taught English and Maths up to Level 2.

The Education & Skills Funding Agency introduced a minimum contract value (MCV) for contracting with training suppliers. This was initially set at £500,000 for 2011-12 contract period and has remained constant since then for each contract year but may increase in following years. The MCV at present does not impact on the Group Training Association contract value, but may in future years unless the GTA is able to maintain and increase apprentice numbers via the current Standards offered and by increasing and the diversity of apprenticeships offered.

With the increase in the school leaving age schools are encouraging learners to stay in school rather than take up an apprenticeship. This has led to schools starting to set up their own motor vehicle workshops to keep vocational training within the school premises.

Due to the Government's Spending Review limiting the budgets of schools and changes to the qualification points systems, in 2014 there was approximately 3000 approved courses by Ofqual, there are now between 200-300. Schools are reviewing their motor vehicle vocational programmes and are reducing the number of learners on these programmes.

In order to reduce the risk to income and expenditure the Group Training Association:-

- Monitors the ESFA contract progression on a monthly basis in order to ensure that it is delivering against contract requirements.
- Employs staff in a specific marketing role to engage apprentice placement companies in order to maintain and if possible, increase apprentice numbers.
- Has expanded the geographical area that it operates in for apprenticeships.
- Has continued to contain costs associated with the company's operation whilst income has reduced.
- Has a renewed focus on the company's electronic systems and social media for marketing purposes.

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- Continues to monitor the motor and logistics sector for changes manufactures trends, advancing technologies, changes in government legislation and public opinion.

The short and long term effects on the economy due to the COVID-19 pandemic are still unknown and are likely to have a negative impact on the motor trade and training industry for some time to come.

To reduce this risk the GTA continues to operate within the constraints of Government guidance, changing our delivery methods and adapting to the ever-changing climate in an attempt to stabilise the delivery of training.

Another risk to the GTA's operations is the government's drive to promote electric cars and in 2020, sales of new alternatively-fuelled cars outsold their diesel engine counterparts for the first time. This will have a major impact on the motor trade and in particular, the demand for apprenticeships and the nature of the training provided. The GTA is well placed to provide the relevant training but the impact on the number of apprenticeships is as yet unclear. As a result, the GTA is looking to increase the range of courses offered for persons "employed or intending to be employed in such other activities as may benefit from the training services provided by the Association" (to quote from the GTA's charitable objects).

FUTURE CENTRE DEVELOPMENTS AND OBJECTIVES 2021 / 2022

- Continue placement marketing in an effort to expand apprentice contract numbers
- To expand the operation area for the apprenticeship programme to include all of South Yorkshire and the Sheffield City Region
- To maintain apprenticeship success rates at, or above, KPI's
- Implement the new ESFA apprentice funding system
- To continue development of driver training courses
- Progress and run the new MOT Testers training programme
- Develop the school learner's construction programme further
- Expand the business administration and related apprenticeships
- Invest in training facilities and equipment to be more in line with the latest technological developments in the sector
- Monitor Government directives on proposed changes to programmes
- To uphold the staff development programme
- Provide facilities and support for all Manufacturers' courses

We are continuing to modify our training course portfolio and build our existing dedicated educational resources to meet new demands. Change is not only about investments in bricks and mortar. It must be people led and owned. Our Group Training Association recognises the support that it must provide to be at the heart of future ambitions of our young learners.

FINANCIAL REVIEW

During the year under review resources expended have exceeded incoming resources by just £10,349, compared to a deficit of £73,947 in 2020, an improvement of £63,598. Although total income has fallen in the year by £31,198, expenditure has fallen by £94,796, to give the net reduction in the deficit of £63,598. The Council is carefully monitoring projected income and expenditure levels to ensure that the GTA continues to have a financially viable operation. It should be noted that there is a surplus before depreciation of £95,748 compared to a surplus of £22,995 in 2020. This means that the GTA is still generating a positive cash flow from its operations despite the apparent deficit.

RESERVES POLICY

The Group Training Association reserves at the year-end are represented by the accumulated fund of £5,456,633 (2020 - £5,466,982) shown on the balance sheet. Of this amount, £3,541,090 (2020 - £3,541,415) is represented by the Company's fixed assets, investment and working capital. The Group Training Association free reserves are represented by cash held at the bank amounting to £1,915,543 (2020 -

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£1,925,567). The free reserves are held at this level because the Council are particularly mindful of the operating costs of Motor Vehicle Training Workshops and in particular the promotion of a safe environment for training in vehicle body repair and paint operations, not to mention unforeseen circumstances.

The level of free reserves therefore held and available to be applied to the council's discretion in furtherance of the Charity's objects, is determined by reference to the specific requirements for capital and refurbishment expenditure in the short and medium term together with contingency plans to meet any urgent Training Centre financial requirements and contingencies. In particular, the Council are considering:

- (a) the potential redevelopment of the Doncaster Forklift Truck building (although on hold for the time being)
- (b) purchasing a property in Sheffield to replace the current rented property when its lease expires.
- (c) the GTA has an option to purchase a unit currently rented in Doncaster when the lease expires in 2023
- (d) the ongoing renovation of classrooms, which commenced in the year ended 31 July 2021 and which continues into the following year.

It is the prudent purchase and construction of property from past surpluses which has created a sound financial basis for the GTA, since otherwise there would be a large exposure to rental liabilities. It is also considered that the level of free reserves is necessary to cover any deficits that may arise in the future from a loss of revenue arising from companies or other institutions cutting back their training programmes, as noted in the "Main Risk" section of this report. The downturn in income in certain past years demonstrates that this is not a theoretical risk.

Although the impact of the coronavirus has not had a particularly adverse financial impact so far, it does demonstrate that it is impossible to predict what is "round the corner" however, the level of reserves held by the GTA does mean that the GTA should be able to deal with any unforeseen liabilities that might arise in the future.

INVESTMENT POLICY

Short-term funds are principally invested on the money markets, with other monies being held in bank deposits. The potential risks in the Stock Market were recognised by the Council in October 2007 when the Council decided to liquidate its investment portfolio with Barclays Bank Plc. Since then, the company has only invested in bank and money market deposits. When interest rates were high, this produced a good return for the GTA but the continuing decrease in interest rates has meant that the company's income from interest has continued to decrease over the years, to what is now a very low figure in relation to the amounts held. Current deposits are held with Barclays Bank Plc and Lloyds Bank Plc.

If these banks decide to stop paying interest, the Council will have to consider alternative institutions if it is to obtain investment income in the future. The Group Training Association invites Barclays Bank Plc (with whom it has a forty year history of banking) and Lloyds Bank Plc to its Annual General Meeting to discuss longer term investment funds along with the Auditors.

At the Annual General Meeting, Senior Bank personnel attend on invitation from the Council together with the Auditor, who is asked to present the Annual accounts and make comment. These valued observations and advice are implemented by the Council at the meeting following the Annual General Meeting and throughout the financial year.

The Council are also mindful of the impact of inflation on the company's cash reserves, which is now increasing to 4 – 5% per annum, compared with figures of 2 – 3% previously and will consider what action ought to be taken in this respect (if any).

RESPONSIBILITIES OF THE COUNCIL

The council are responsible for preparing the Report of the Council and the financial statements in accordance with applicable law and regulations.

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Company Law requires the Council to prepare financial statements for each financial year. Under that law the council has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the council must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group Training Association and of its incoming resources and application of resources, including income and expenditure, for that period. In preparing these financial statements, the council are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Company will continue on that basis

The Council is responsible for keeping proper accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The council is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

MEMBERS OF THE COUNCIL

Members of the Council who are Directors for the purposes of Company Law and Trustees for the purposes of Charity Law, who served during the year and up to the date of this report, are set out on page 1.


So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he should have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AUDITORS

D & J Randles Ltd will be proposed for re-appointment at the forthcoming annual general meeting.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued March 2005) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Council and signed on its behalf:-


_____ G THOMPSON

14 December 2021

**REPORT OF THE AUDITORS TO THE MEMBERS OF
DONCASTER, ROTHERHAM & DISTRICT
MOTOR TRADES GROUP TRAINING ASSOCIATION LIMITED**

Opinion

We have audited the financial statements of Doncaster, Rotherham & District Motor Trades Group Training Association Limited (the 'company') for the year ended 31 July 2021 which comprise the Income Statement, Balance Sheet and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 July 2021 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Council's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Council with respect to going concern are described in the relevant sections of this report.

Other information

The Council are responsible for the other information. The other information comprises the information in the Report of the Council, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Council for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Council has been prepared in accordance with applicable legal requirements.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**REPORT OF THE AUDITORS TO THE MEMBERS OF
DONCASTER, ROTHERHAM & DISTRICT
MOTOR TRADES GROUP TRAINING ASSOCIATION LIMITED**

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the Officers and other management (as required by auditing standards).
- we had regards to laws and regulations in areas that directly affect the financial statements including financial reporting and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- with the exception of any known or possible non-compliance, and as required by auditing standards, our work in respect of these was limited to enquiry of the Officers.
- we communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.
- we addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of operations.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Council.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' (or council members') remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Council were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Council.

Responsibilities of the Council

As explained more fully in the Statement of the Council's Responsibilities set out on pages twelve and thirteen, the Council are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Council determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Council are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE AUDITORS TO THE MEMBERS OF
DONCASTER, ROTHERHAM & DISTRICT
MOTOR TRADES GROUP TRAINING ASSOCIATION LIMITED**

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



David F Randles FCA (Senior Statutory Auditor)
for and on behalf of D & J Randles Limited
Chartered Accountants
Statutory Auditors
203 Askern Road
Bentley
Doncaster
South Yorkshire
DN5 0JR

14 December 2021

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)**

FOR THE YEAR ENDED 31 JULY 2021

		<u>Unrestricted Funds</u>	
	Notes	<u>31.7.21</u>	<u>31.7.20</u>
		£	£
INCOME:			
Charitable activities:			
Course Fees		1,159,656	1,235,460
Rents receivable		171,522	99,575
Membership Fees		240	240
Government Grants		0	17,177
Investment income:			
Investments - Deposit account interest		5,615	15,779
Total		<u>1,337,033</u>	<u>1,368,231</u>
EXPENDITURE:			
Charitable activities:			
Provision of training services	4	1,325,870	1,419,993
Governance costs	6	21,512	22,185
Total		<u>1,347,382</u>	<u>1,442,178</u>
NET (EXPENDITURE)		(10,349)	(73,947)
NET INCOMING RESOURCES FOR THE YEAR/ NET MOVEMENT IN FUNDS IN YEAR		<u>(10,349)</u>	<u>(73,947)</u>
RECONCILIATION OF FUNDS:			
TOTAL FUNDS BROUGHT FORWARD		5,466,982	5,540,929
TOTAL FUNDS CARRIED FORWARD		<u>5,456,633</u>	<u>5,466,982</u>

The notes on pages 19 to 24 form part of these accounts

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**BALANCE SHEET
AT 31 JULY 2021**

	Notes	31.7.21		31.7.20	
		£	£	£	£
FIXED ASSETS:					
Tangible assets	8		3,447,765		3,513,300
Investments	9		100		100
Total fixed assets			3,447,865		3,513,400
CURRENT ASSETS:					
Debtors	10	163,687		156,073	
Cash at bank and in hand		1,915,543		1,925,567	
Total current assets		2,079,230		2,081,640	
LIABILITIES:					
Creditors: Amounts falling due within one year	11	70,462		128,058	
NET CURRENT ASSETS			2,008,768		1,953,582
NET ASSETS			5,456,633		5,466,982
THE FUNDS OF THE CHARITY:					
Unrestricted funds					
Unrestricted funds	12		5,456,633		5,466,982
TOTAL CHARITY FUNDS			5,456,633		5,466,982

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Council on 14 December 2021

and signed on its behalf by:


 G THOMPSON

The notes on pages 19 to 24 form part of these accounts

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

1. COMPANY STATUS

The company is limited by guarantee and is a Registered Charity, number 518473. The company's registered number and registered office address can be found in the Report of the Council on Page 1.

2. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. The company meets the definition of a public benefit entity under FRS102.

Fund accounting

Unrestricted funds are available for use at the discretion of the council in furtherance of the general activities of the company.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

In the opinion of the council, all the funds held by the company are unrestricted.

Income and endowments

All income is included in the Statement of Financial Activities when the company is entitled to the income. The following specific policies are applied to particular categories of income:

Course fees are accounted for when earned

Investment income is accounted for when receivable

Grants are accounted for when the company is entitled to receive them

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes attributable VAT which cannot be recovered because the company is not registered for VAT and is reported as part of the expenditure to which the VAT relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those of an indirect nature to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA either by direct allocation or apportioned on a basis of the staff time attributable to each category.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

2. ACCOUNTING POLICIES (continued)

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	2% on a reducing balance basis
Short leasehold property	Over the remaining period of the lease
Plant and machinery	20% on a reducing balance basis 33% on a straight line basis
Fixtures and fittings	20 - 33% on a reducing balance basis 25% on a straight line basis (computers)
Motor vehicles	25% on a reducing balance basis
Investment property	Investment property is shown at its most recent valuation. Any surplus or deficit arising is recognised through the income and expenditure account.

The council's policy is not to capitalise capital expenditure incurred at a cost of under £1,000. Items with a net book value of less than £100 are written off.

Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the income and expenditure account.

Preparation of consolidated financial statements

The financial statements contain information about Doncaster Rotherham & District Motor Trades Group Training Association Ltd as an individual limited company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

Taxation

As a Registered Charity, the company is not subject to corporation tax.

3. NET INCOMING RESOURCES FOR THE YEAR

Net incoming resources for the year are stated after charging:

	31.7.21	31.7.20
	£	£
Depreciation - owned assets	100,797	98,942
Auditors remuneration: Audit services	3,960	3,834
Accountancy services	2,514	3,012
Operating lease expenses - land & buildings	70,780	70,410
Pension costs	27,042	29,971

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

4. PROVISION OF TRAINING SERVICES	31.7.21	31.7.20
	£	£
Costs directly allocated to activities		
Direct staff costs	674,158	708,783
Training & workshop costs	189,434	197,404
Premises costs	259,763	297,648
Support costs	73,048	82,342
Management & administration	129,467	133,816
	<u>1,325,870</u>	<u>1,419,993</u>

5. STAFF COSTS AND NUMBERS	31.7.21	31.7.20
	£	£
Staff costs were as follows:		
Salaries and wages	710,219	739,906
Social security costs	55,866	63,986
Pension costs	27,042	29,971
	<u>793,127</u>	<u>833,863</u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was as follows:

	31.7.21	31.7.20
Tutors	18	18
Administration	5	4
Health and safety, quality control & marketing	2	4
Management	4	4
Cleaners	2	2
	<u>31</u>	<u>32</u>

6. GOVERNANCE COSTS	31.7.21	31.7.20
	£	£
Salaries and office costs	13,500	13,200
Trustees meeting expenses	1,538	2,139
Audit fees	3,960	3,834
Accountancy costs	2,514	3,012
	<u>21,512</u>	<u>22,185</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

7. COUNCIL REMUNERATION AND RELATED PARTY TRANSACTIONS

Certain members of the executive council received expenses during the year.

The total amount payable amounted to £1,538 (2020 - £2,139).

No council member or other person related to the company had any personal interest in any contract or transaction entered into by the company during the year.

8. TANGIBLE FIXED ASSETS

	Freehold property £	Investment property £	Short Lease property £
COST:			
At 1.8.20	4,053,640	528,984	72,980
Additions	20,608	-	-
Disposals	-	-	-
At 31.7.21	<u>4,074,248</u>	<u>528,984</u>	<u>72,980</u>
DEPRECIATION:			
At 1.8.20	1,134,251	132,058	72,971
Charge for year	58,392	-	-
Eliminated on disposals	-	-	-
At 31.7.21	<u>1,192,643</u>	<u>132,058</u>	<u>72,971</u>
NET BOOK VALUE:			
At 31.7.21	<u>2,881,605</u>	<u>396,926</u>	<u>9</u>
At 31.7.20	<u>2,919,389</u>	<u>396,926</u>	<u>9</u>

	Plant & machinery £	Fixtures & fittings £	Motor vehicles £	Totals £
COST:				
At 1.8.20	929,085	357,881	202,318	6,144,888
Additions	21,554	0	0	42,162
Disposals	(81,159)	(129,036)	(4,480)	(214,675)
At 31.7.21	<u>869,480</u>	<u>228,845</u>	<u>197,838</u>	<u>5,972,375</u>
DEPRECIATION:				
At 1.8.20	773,830	338,270	180,208	2,631,588
Charge for year	33,421	3,916	5,068	100,797
Eliminated on disposals	(79,167)	(125,978)	(2,630)	(207,775)
At 31.7.21	<u>728,084</u>	<u>216,208</u>	<u>182,646</u>	<u>2,524,610</u>
NET BOOK VALUE:				
At 31.7.21	<u>141,396</u>	<u>12,637</u>	<u>15,192</u>	<u>3,447,765</u>
At 31.7.20	<u>155,255</u>	<u>19,611</u>	<u>22,110</u>	<u>3,513,300</u>

In the opinion of the council, the market value of the company's investment property as at the year end is not materially different to its net book value.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

9. FIXED ASSET INVESTMENTS	31.7.21	31.7.20
	£	£
Cost of Investment in Subsidiary Company	<u>100</u>	<u>100</u>

The investment is a 100% shareholding in GTA Assessments Ltd which has not yet commenced trading.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.7.21	31.7.20
	£	£
Trade debtors	103,279	95,581
Prepayments and accrued income	60,408	60,492
	<u>163,687</u>	<u>156,073</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.7.21	31.7.20
	£	£
Trade creditors	39,410	43,230
Social security & other taxes	14,896	13,807
Accrued expenses and deferred income	16,056	70,921
Amount owed to subsidiary	100	100
	<u>70,462</u>	<u>128,058</u>

12. FUNDS

	General Funds (Unrestricted) £	Total 31.7.21 £	31.7.20 £
B/f 1 August 2020	5,466,982	5,466,982	5,540,929
Incoming resources	1,337,033	1,337,033	1,368,231
Resources expended	(1,347,382)	(1,347,382)	(1,442,178)
C/f 31 July 2021	<u>5,456,633</u>	<u>5,456,633</u>	<u>5,466,982</u>

The fund balances carried forward at 31 July 2020 are represented by :

Other net assets	93,325	93,325	28,115
Tangible fixed assets	3,447,765	3,447,765	3,513,300
Cash at bank and in hand	1,915,543	1,915,543	1,925,567
	<u>5,456,633</u>	<u>5,456,633</u>	<u>5,466,982</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

13. OPERATING LEASE COMMITMENTS

The company has the following total non-cancellable commitments in respect of operating leases relating to land & buildings:

	31.7.21	31.7.20
	£	£
Amounts due within 1 year	74,850	38,542
Amounts due within 2 - 5 years	41,075	61,275

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2021**

	31.7.21		31.7.20	
	£	£	£	£
INCOME:				
Membership fees	240		240	
Own course fees	228,457		198,411	
Other course fees & recharges	931,199	1,159,896	1,037,049	1,235,700
OTHER INCOME:				
Rents receivable	171,522		99,575	
Government grants	0		17,177	
Deposit account interest	5,615	177,137	15,779	132,531
TOTAL INCOME	1,337,033		1,368,231	
EXPENDITURE:				
Wages	766,085		803,892	
Pensions	27,042		29,971	
Telephone	32,941		29,242	
Post and stationery	13,622		17,737	
Advertising	3,861		2,547	
Motor expenses	17,418		22,093	
Training and workshop expenses	150,741		165,933	
Trainee lunches	3,280		3,725	
Meeting expenses	5,208		7,148	
Sundry expenses	3,844		11,008	
Cleaning	1,337		7,379	
Auditors remuneration	3,960		3,834	
Accountancy	2,514		3,012	
Payroll preparation	3,498		3,589	
Rates & water	25,324		38,034	
Doncaster rent	19,350		19,656	
Sheffield occupancy costs	69,472		67,490	
Insurance	20,483		19,864	
Light & heat	33,213		39,378	
Legal & professional fees	0		8,744	
Bank charges	5,699		2,790	
Repairs & renewals	32,393	1,241,285	38,170	1,345,236
SURPLUS BEFORE DEPRECIATION	95,748		22,995	
DEPRECIATION				
Freehold property	58,392		58,389	
Short leasehold property	0		1,651	
Plant & machinery	33,421		27,746	
Fixtures & fittings	3,916		3,726	
Motor vehicles	5,068		7,430	
(Profit)/(loss) on disposal of plant & machinery	1,992		(2,000)	
Loss on disposal of fixtures & fittings	3,058			
Loss on disposal of vehicles	250	106,097	0	96,942
NET (DEFICIT) FOR THE YEAR	(10,349)		(73,947)	

This page does not form part of the statutory financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**INCOME AND EXPENDITURE ACCOUNT - workings only
FOR THE YEAR ENDED 31 JULY 2021**

EXPENDITURE:	Direct Classification	Total £	% Charitable	Direct Charitable Expenditure £	Management & Admin £
Wages	Staff costs	766,085	85.00%	651,172	114,913
Pensions	Staff costs	27,042	85.00%	22,986	4,056
Telephone	Support	32,941	85.00%	28,000	4,941
Post and stationery	Support	13,622	85.00%	11,579	2,043
Advertising	n/a	3,861	0.00%	-	3,861
Motor expenses	Support	17,418	85.00%	14,805	2,613
Training & workshop expenses	Workshop	150,741	100.00%	150,741	-
Trainee lunches	Workshop	3,280	100.00%	3,280	-
Meeting expenses	Support	5,208	95.00%	4,948	260
Sundry expenses	Support	3,844	85.00%	3,267	577
Cleaning	Premises	1,337	85.00%	1,136	201
Auditors remuneration	n/a	3,960	0.00%	-	3,960
Accountancy	n/a	2,514	0.00%	-	2,514
Payroll preparation	Support	3,498	0.00%	-	3,498
Rates & water	Premises	25,324	100.00%	25,324	-
Rent	Premises	19,350	100.00%	19,350	-
Sheffield occupancy costs	Premises	69,472	100.00%	69,472	-
Insurance	Premises	20,483	100.00%	20,483	-
Light & heat	Premises	33,213	100.00%	33,213	-
Bank charges	n/a	5,699	0.00%	-	5,699
Repairs & renewals	Premises	32,393	100.00%	32,393	-
		1,241,285		1,092,149	149,136
DEPRECIATION					
Freehold property	Premises	58,392	100.00%	58,392	-
Plant & machinery	Workshop	33,421	100.00%	33,421	-
Fixtures & fittings	Support	3,916	85.00%	3,329	587
Motor vehicles	Support	5,068	85.00%	4,308	760
Loss on disposal of plant & machinery	Workshop	1,992	100.00%	1,992	-
Loss on disposal of fixtures & fittings	Support	3,058	85.00%	2,599	459
Loss on disposal of vehicles	Support	250	85.00%	213	37
		106,097		104,254	1,843
TOTAL		1,347,382		1,196,403	150,979

This page does not form part of the statutory financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**INCOME AND EXPENDITURE ACCOUNT - workings only
FOR THE YEAR ENDED 31 JULY 2020**

EXPENDITURE:

	Direct Classification	Total £	% Charitable	Direct Charitable Expenditure £	Management & Admin £
Wages	Staff costs	803,892	85.00%	683,308	120,584
Pensions	Staff costs	29,971	85.00%	25,475	4,496
Telephone	Support	29,242	85.00%	24,856	4,385
Post and stationery	Support	17,737	85.00%	15,076	2,661
Advertising	n/a	2,547	0.00%	0	2,547
Motor expenses	Support	22,093	85.00%	18,779	3,315
Training & workshop expenses	Workshop	165,933	100.00%	165,933	0
Trainee lunches	Workshop	3,725	100.00%	3,725	0
Meeting expenses	Support	7,148	95.00%	6,791	357
Sundry expenses	Support	11,008	85.00%	9,357	1,651
Cleaning	Premises	7,379	85.00%	6,272	1,107
Auditors remuneration	n/a	3,834	0.00%	0	3,834
Accountancy	n/a	3,012	0.00%	0	3,012
Payroll preparation	Support	3,589	0.00%	0	3,589
Rates & water	Premises	38,034	100.00%	38,034	0
Rent	Premises	19,656	100.00%	19,656	0
Sheffield occupancy costs	Premises	67,490	100.00%	67,490	0
Insurance	Premises	19,864	100.00%	19,864	0
Light & heat	Premises	39,378	100.00%	39,378	0
Legal & professional		8,744	100.00%	8,744	0
Bank charges	n/a	2,790	0.00%	0	2,790
Repairs & renewals	Premises	38,170	100.00%	38,170	0
		<u>1,345,236</u>		<u>1,190,908</u>	<u>154,328</u>
DEPRECIATION					
Freehold property	Premises	58,389	100.00%	58,389	0
#REF!	Premises	1,651	100.00%	1,651	0
Plant & machinery	Workshop	27,746	100.00%	27,746	0
Fixtures & fittings	Support	3,726	85.00%	3,167	559
Motor vehicles	Support	7,430	85.00%	6,316	1,114
(Profit) on disposal of plant & machinery	Workshop	(2,000)	100.00%	(2,000)	-
(Profit) on disposal of vehicles	Support	0	85.00%	-	-
		<u>96,942</u>		<u>95,269</u>	<u>1,673</u>
		<u>0</u>			
TOTAL		<u><u>1,442,178</u></u>		<u><u>1,286,177</u></u>	<u><u>156,001</u></u>

This page does not form part of the statutory financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2021**

	31.7.21		31.7.20	
	£	£	£	£
NET (DEFICIT) FOR THE YEAR		(10,349)		(73,947)
Adjustments for:				
Depreciation charges		100,797		98,942
Loss/(Profit) on disposal of fixed assets		5,300		(2,000)
(Increase)/decrease in debtors		(7,614)		8,249
(Decrease)/increase in creditors		(57,596)		47,468
Net cash generated by operating activities		30,538		78,712
Cash flows from other sources:				
Proceeds from the sale of fixed assets		1,600		2,174
Application of cash:				
Purchase of fixed assets		(42,162)		(210,505)
NET (DECREASE) IN CASH		(10,024)		(129,619)
Cash at bank and in hand at the beginning of the year		1,925,567		2,055,186
CASH AT BANK AND IN HAND AT THE END OF THE YEAR		1,915,543		1,925,567

This page does not form part of the statutory financial statements

DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES

England & Wales - Charity number 518473

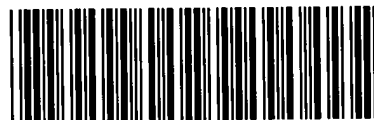
Accounts

**COUNCIL MEMBERS REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020**

FOR

**DONCASTER ROTHERHAM AND DISTRICT
MOTOR TRADES GROUP TRAINING
ASSOCIATION LIMITED**

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**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020**

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**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2020**

The Council present their Report with the audited financial statements of the company for the year ended 31 July 2020.

REFERENCE AND ADMINISTRATIVE INFORMATION

Statutory references:

Charity name: Doncaster, Rotherham and District Motor Trades Group
Training Association Limited

Charity registration number: 518473

Company registration number: 01909956. The Company is Limited by Guarantee

Registered office & operational address: Rands Lane Industrial Estate
Rands Lane
Armthorpe
Doncaster
DN3 3DY

Council members: * P Coggan
* G M Thompson
* G C Harmer
* M Wainwright
* M Miller
* L Wright
A Stockham (Resigned 10.12.19)
M Stead
A Scott

*Denotes member of the Executive Council

Secretary: A Scott

Group Training Manager: J Mace

Auditors: D & J Randles Ltd
Chartered Accountants & Registered Auditors
203 Askern Road
Bentley
Doncaster
DN5 0JR

Bankers and investment advisors: Barclays Bank PLC
High Street
Doncaster
DN1 1EG

Lloyds TSB
High Street
Doncaster
DN1 1BH

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
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STRUCTURE GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The Group Training Association is a charitable Company Limited by Guarantee incorporated on the 30 April 1985 and registered as a charity on 10 February 1987. The Company was established under a Memorandum of Association that established the objects and powers of the charity and is governed under its Articles of Association. In the event of the Group Training Association being wound up, members are required to contribute an amount not exceeding £10.

RECRUITMENT AND APPOINTMENT OF COUNCIL

The Directors of the Group Training Association are also Charity Trustees for the purpose of Charity Law and are also known as Members of the Council. Under the requirements of the Memorandum & Articles of Association, the Members of the Council are elected to serve until resignation.

All Council Members have direct links with the motor trade through their own business or by way of current or past employment within the motor trade. Most Council Members have served the Group Training Association for a long time, however, from time to time new members are elected who are known to have the interest of the Association at heart. Given their in-depth knowledge of the industry, a specific training programme is not considered necessary, however, the Chairman, the Group Training Manager and other Council Members assist any new members in understanding their obligations and responsibilities under the Companies and Charities Acts.

ORGANISATIONAL STRUCTURE

The Organisational Structure of the Group Training Association is made up of a Board of Council Members elected from the membership of the Company. The Council is responsible for the strategic direction and policy of the Group Training Association. Structured monthly meetings are held to determine policy and procedures. The Executive Council members meet every other month and there is a whole Council meeting in the intervening months. Meetings are minuted by the Company Secretary and minutes are circulated to all members.

A scheme of delegation is in place and day to day responsibility for the provision of training services rests with the Group Training Manager who attends council meetings but who does not have a vote. The Group Training Manager is responsible for ensuring that the Company delivers the training services and ensuring that key performance indicators are met. They is also responsible for the day to day operational management of the Company.

The educational and training activities of the Group Training Association are managed by a total of thirty two staff employed throughout the Training Association's two Centres and five departments.

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STAFF DESIGNATION BY OCCUPATIONAL ROLE

	<u>Doncaster Centre</u>	<u>Sheffield Centre</u>
Management	4	
Technical Tutors	10	2
LGV Driver and FLT Tutors	3	
Administrative Staff	4	1
Special Studies Tutor	1	
Business Studies Tutors	1	
Health and Safety Officer	1	
Marketing	1	
Driver/Verifier	2	
Cleaners	2	

Bi-monthly full staff meetings take place in the Doncaster and Sheffield Centres that are mandatory for all staff to attend to ensure staff are fully informed of Company developments. The Sheffield Centre staff are present for the meetings via internet Skype link to Doncaster. This method of communication has now been applied to the majority of meetings. On the intervening months a Quality Team meeting takes place at Doncaster to look at ways of improving training programmes. The meetings have a set agenda and ensure operational activities are assisted by an informed team of administrative and tutorial personnel.

The entire workforce, including Managers and Supervisors have direct experience of delivering training programmes. They are responsible for delivering a highly successful Government funded apprentice training contract and continue to provide high quality courses evidenced by minimal problems and sustained improvements in participation.

A total of thirty two staff are employed by the Company. Five of these staff members work on a part-time role. During the year there have been some tutorial staff changes, with tutorial staff who have left the Company being replaced by younger members recruited with up-to-date industrial knowledge and skills. A new staff role was created for a construction Tutor due to the organisation obtaining a contract with a Local Authority to deliver construction training for school learners.

OUR AIMS

The main aims and principal activities of the Group Training Association are stated in the Memorandum and Articles of Association being the Governing Instrument, which are the provision of training and education for learners employed or to prepare, assist or enable them to be employed or engaged in activities connected to the Retail Motor Trade or Road Transport Industry.

OUR OBJECTIVES

In setting our objectivities and planning our activities, our Council has given careful consideration to the Charity Commission's guidance on public benefit and, in particular, to its supplementary public benefit guidance on advancing education and fee charging.

We aim to provide the benefit of first class education and training to assist any individual employed or considering employment in the Retail Motor Trade or Road Transport Industry with a view to developing their skills, education and abilities. The Group Training Association admits persons of all social backgrounds. There is still a particular emphasis on providing training in a safe environment to young people (14 to 16 year age group) and apprentices.

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The Group Training Association has to meet the standards of external quality audits in terms of Quality Management, a formal inspection by Ofsted, Education and Skills Funding Agency (ESFA), Local Authorities, Matrix Standard, Contractors Health and Safety Assessment Scheme and Investor in People Award for which the Mission Statement is a defined objective:-

To be the first choice training organisation delivering occupational training in Automobile, Transport Logistics and Business Studies.

Our corporate objectives are:-

1. *To provide the quality and reliability of products and service required by customers.*
2. *To provide the most cost effective course and value to our customers.*
3. *To be the leader in each occupational area in which we train.*
4. *To strive to develop all employees, through the provision of training in order to help us achieve our business goals.*
5. *To be financially strong in order that the most up to date facilities and equipment can be provided to benefit course delegates.*
6. *To maintain the active pursuit of advanced technology and determine the markets where developing new skills is evidenced and to provide accordingly.*
7. *To understand our customer needs and to react with our provision accordingly.*

ACCESS TO TRAINING AND COMPANY ETHOS

Our training facilities are available to anyone considering a career or currently employed in the Retail Motor Trade or the Road Transport Industry. The training is normally sponsored by a school, employer or the ESFA so that no individual needs to make any financial contribution towards the cost of training. In addition, we are an equal opportunity organisation and are committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, disability or age.

The Charity's aims are to provide education and training to assist learners in progression towards or gaining vocational qualifications to prepare, assist or enable them to be employed or engaged in apprenticeships connected to the motor vehicle repair industry or road transport industry.

The Group Training Association provides motor vehicle education and training courses for a range of learners from the age of fourteen onwards. The training courses benefit learners at school, learners excluded from school, employed and unemployed learners.

QUALITY OF PROVISION AND AUDIT OF STANDARDS

In May 2016 the Government's educational national inspection regime Ofsted visited the Group Training Association to carry out a three day inspection involving a team of four inspectors. The previous inspection was in May 2011. Although Ofsted inspectors can visit the GTA at any time, the next scheduled visit should be in 2020.

Inspections are graded as follows:-

Grade 1	Outstanding
Grade 2	Good
Grade 3	Improvement required
Grade 4	Inadequate

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The Group Training Association was awarded the following Grades in May 2016:

➤ Effectiveness of provision	Grade 2
➤ Capacity to improve	Grade 2
➤ Outcomes for learners	Grade 2
➤ Quality of provision	Grade 2
➤ Leadership and management	Grade 2
➤ Safeguarding	Grade 2
➤ Equality and diversity	Grade 2
➤ Engineering (Motor Vehicle)	Grade 2
➤ Business Studies	Grade 2

The Group Training Association has now been awarded a Grade 2 - Good by Ofsted since 2004.

Improvements to the operation of the Group Training Association are conducted by an in-house Quality Team. A range of specific audit items has been produced to form a Quality Calendar that specifies the date for assessment. Audit reviews cover twenty five specific areas and include:-

- Group Three Year Development Plan
- Apprentice Journey
- Meetings
- Learner Health and Safety Measures
- Staff Reviews
- Equality and Diversity
- The Prevent Duty
- British Values
- Self-Assessment Report
- Quality System Review
- Learner Progression and Success
- Observation of Tutorial Delivery
- Internal Verification of Skills Assessors

STAFF DEVELOPMENT

The Company progresses Tutors on a formal teaching qualification. All staff involved in teaching or training learners on Government funded programmes are expected to progress to an assessor and, or, teaching qualification.

Staff have attended a broad range of training courses totalling one hundred forty one days of attendance in relation to improving learner training programmes and technical updating.

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QUALITY STANDARDS

The Company has held the Investors in People Award since 1994. We achieved re-certification for a further three years in January 2020 and will need to be re-accredited in January 2023 which will be assessed against the new standard.

Other quality standards held are Matrix (for Information Advice and Guidance) and CHAS (Contractors Health and Safety Scheme for work with Local Authorities).

The Group Training Association has maintained good programme assessments via Sheffield Local Education Authority contract monitoring during 2019-2020 for the provision of 14-16 school vocational programmes in Sheffield. Sheffield Centre is currently risk banded as green, low risk.

RANGE OF QUALIFICATIONS AND AWARDS

The Group Training Association is registered with the major Qualification Award Bodies and meets the appraisal requirements of:-

- City & Guilds of London Institute
- Institute of the Motor Industry
- Oxford, Cambridge & Royal Society of Arts (OCR)
- Road Transport Industry Training Board
- Department of Transport
- Automotive Technician Accreditation
- Scottish Qualifications Authority
- Driving Standards Agency

Costs related to Apprentice and School courses are high as they include:-

- Related staff wages
- Safety Officer costs
- Mini-coach transport costs
- Vehicle costs and diesel for weekly assessment visits to learner placements
- Classroom and workshop costs, overalls, training equipment etc.
- Registration fees and lesson costs
- Rates, heat, light, power, insurances
- Building maintenance costs
- New course development costs – equipment etc
- Apprentice End Point Assessment and re-sit costs
- Perishable or once used items

ACHIEVEMENTS AND PERFORMANCE

Trustees and Council members meet each month and have a formal agenda for each meeting. A management report is presented to all Council Members and provides a statistical analysis of learner achievement and performance against objectives set in Contracts held for each programme or training activity.

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APPRENTICES

The Group Training Association tendered for a Government funded contract with the Education and Skills Funding Agency. This Government legislated contract has an important significance to the Group Training Association as it accounts for over sixty percent of the course income funding. In June 2017 the Group Training Association was awarded Government funding apprentice training contract for levy paying employers despite fierce competition from colleges and other training organisations that operate on a national basis.

Since 2017 there have been continued changes to every part of an apprenticeship from the funding through to assessment and qualifications. Implemented by the Education and Skills Funding Agency Apprenticeship Frameworks will no longer be funded from 31 July leaving only Apprenticeship Standards approved for Government funding. With the introduction of a training levy for larger employers and changes to funding for medium to small employers. Standards are structured with an emphasis on end testing for assessment of an apprentices competence. However the lack of available standards for some motor vehicle specialisms i.e. Auto-Electrical means we are unable currently to recruit apprentices for some of these disciplines. This is likely to have a negative impact on the recruitment of apprentices, and subsequently income, of the Group Training Association. The COVID-19 Pandemic has also had severe impact on employers recruiting apprentices. Data published by the Department for Education has shown a dramatic drop in available vacancies advertised for apprenticeships. In May 2020 there had been a reduction of 85% nationally in available opportunities as compared to the previous year. May 2019 12,580 and May 2020 1,850.

The training programme's success is measured by the number of Learners on programme and the attainment of Apprenticeship Frameworks achieved in their respective career specialism. The targets are challenging and, due to the continuing difficult trading that garages are experiencing combined with the impact of the pandemic and now the reduction in approved apprenticeship standards for the motor industry, there is a reduced uptake in apprentice work placements that is affecting apprentice numbers on our training programme. The Qualification Award Bodies inspection regime (IMI, OCR, SQA, EDI, RTITB, JAAPT and City & Guilds) audit all Group Training Association qualification systems and procedures in order to grant their approval to provide a full qualification structure for the students. A Group Training Association Management Team will complete quality audits and assessments to identify and address any concerns.

The Group Training Association opened a Training Centre in Sheffield in September 2007 to enable it to take up a contract with Sheffield LEA to deliver motor vehicle vocational programmes for schools in the Sheffield region. Sheffield LEA has once again re-contracted with the Group Training Association for the academic year from September 2019 to July 2020. The Group Training Association also has forty four apprentices following their training programmes at the Sheffield Centre.

The Group Training Association is continually seeking to offer additional training to enhance the range of training work. Changes to the car testing regime by the Government offered opportunities for the Group Training Association to become involved in providing training for prospective car and motorcycle MOT testing. The Group Training Association has purchased all the required equipment to enable the provision of the MOT testing and assessment.

With the introduction of the new apprenticeship Standards and the requirement for new end point assessments by a separate End Point Assessment centre (EPA) the Group Training Association has identified the possible need for this apprenticeship service for existing manufactures on the Doncaster site for light and heavy vehicle as well as panel and paint.

We have also invested in equipment to operate the IMI Accreditation DSV A MOT qualifications to include Service Technician, Vehicle Air Conditioning, Vehicle Inspection and Vehicle Refinishing from our Doncaster Centre. Motorcycle ATA was approved to operate from our Sheffield Centre by IMI during 2013 and again in 2019.

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The Group Training Association continues its relationship with motor vehicle manufacturers and is presently involved with Raytheon Services Solutions representing Vauxhall UK and Honda. Depending upon car sales and market share the manufacturers increase or decrease the amount of work carried out by the Group Training Association.

PERFORMANCE AGAINST PROFILE

Education Skills Funding Agency Apprentice Programme

2016 – 2017

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	NATIONAL AVERAGE SUCCESS RATE
16-18	119	79	66.39%	70.95%
19-21	77	62	80.52%	70.2%
TOTAL	196	141	71.94%	70.57%

2017 – 2018

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	NATIONAL AVERAGE SUCCESS RATE
16-18	62	52	83.87%	69.5%
19-21	54	40	74.07%	69.7%
TOTAL	116	92	78.97%	69.6%

2018 – 2019

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	NATIONAL AVERAGE SUCCESS RATE
16-18	77	64	83.12%	67.4%
19-21	41	29	70.74%	67.5%
TOTAL	118	93	78.81%	67.5%

2019 – 2020 Provisional

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	NATIONAL AVERAGE SUCCESS RATE
16-18	83	72	86.75%	Not Yet Published
19-21	43	34	79.07%	Not Yet Published
TOTAL	126	106	84.13%	Not Yet Published

The Group Training Associations apprenticeship programme qualification success rate has consistently, for the past nine years, been above the national average as shown in the tables above.

SCHOOLS PROGRAMMES

The Group Training Association has been providing motor vehicle vocational training programmes for schools in South Yorkshire at its Training Centres and at school premises for a number of years. Due to changes in the Government League Tables for schools these programmes have again reduced in numbers. At present some ten schools have programmes operated by the Group Training Association with no school learners at the Doncaster Centre and thirty eight school learners at the Sheffield Centre.

Due to the Government's Spending Review limiting the budgets of schools and changes to the qualification points systems, schools are continuing to review their vocational programmes and are reducing the number of learners on these programmes.

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In 2016 The Sheffield Local Authority enquired if the Group Training Association was able to provide construction training for learners still at school. The Group Training Association started a pilot scheme on construction training in 2018 as consequence an additional vocationally experienced tutor has been employed to operate this programme.

OTHER TRAINING PROGRAMMES

In August 2016 the Group Training Association took the decision to apply for direct approval and to produce all of its own training material for Driver Certificate of Competence (Driver CPC). This has been successfully carried out and the Group Training Association has direct approval to operate the Driver CPC courses via JAUPT. Ten days of courses were re-approved in August 2020.

SAFEGUARDING, PREVENT & BRITISH VALUES

The GTA considers that employee and learner involvement is essential to its continuing success and uses a variety of methods to inform, consult and involve employees and learners. These include questionnaires, meetings, Every Child Matters, Prevent Duties, Safeguarding, British Values, Radicalisation Awareness and E-safety. The Group Training Association has an appointed member of staff responsible for all Equality, Diversity & Safeguarding.

All staff and apprentices under-take Safeguarding and Prevent training, all staff who work with young people are subject to DBS checks. In addition we have held the Investors in People Award since 1994, for which we were re-accredited in January 2020.

RISK MANAGEMENT

The Council confirms that systems have been established to identify any major risks to which the Company may be exposed and the perceived risks are reviewed monthly to mitigate these risks.

A Treasurer's report is presented as a fixed and formal agenda item at the Council's bi-monthly meetings. Funds held for investment are confirmed at this meeting. An annual review of Internal Financial Controls using the Charity Commission self-checklist is carried out and evaluated against guidelines.

The Council has reviewed spending and investment policies and maintained a reduced capital spending programme over the past few years, this has enabled the organisation to maintain a yearly surplus of income over expenditure until this financial year when a small deficit has been recorded. Redevelopment of the Doncaster Forklift Truck Centre into a new training Centre for Training and Educational purposes is being considered as well as the possible improvements to other premises that the organisation owns. The organisation still has a clear focus on extending the area that the Company operates in to increase the amount of business into the company. Re-development in Doncaster will involve substantial capital expenditure to be sourced from the organisations own funds.

Over the past few years staff levels have been reduced to reflect the reduction in income received by the Company. Staff numbers are now stable but due to the financial impact a review of staff requirements will be carried out in 2020-2021.

The council have also explored the utilisation of the GTA's assets and in-particular buildings and property. The funds raised from the leasing property is expected to be reinvested into the apprentice programme, providing much needed financial stability at a time where the biggest changes in apprenticeships have been made since the introduction of the Modern Apprenticeship which started in the early 1990's.

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The investment policy for surplus monies was reviewed in 2011 and an account was opened with Lloyds Bank that has produced improved interest rates for deposits. These interest rates from Lloyds have now reduced and are closer to the rates offered by Barclays. The Council decided to increase the deposit amounts in Lloyds over the coming months and maintain a good reserve of monies to minimise possible cash flow problems due to the economic climate following the changes in Apprenticeship funding and Britain's decisions to leave the European Union.

MAIN RISKS

The continued changes to the Apprentice qualification structure and ESFA payment system which are expected through 2019/2020 and into 2021 may have an impact on achievement rates, apprentice recruitment and financial income. All employers now have to adjust to using the Digital Account Service (DAS) for funding apprenticeships.

With the introduction of the apprenticeship Standards and the existing Frameworks from July 2020 no longer being funded this has created extra burden on employers which previously did not exist. Employers are now responsible for funding setup and allocations for apprenticeships. This is proving more problematic for smaller employers who not necessarily have the time or resource to perform these processes.

Due to the raising of the school leaving age and the large number of school learners who have not achieved a grade A to C or 4 to 9 in GCSE English and Maths, the Government has made it an apprentice contract requirement that all apprentices are taught English and Maths up to Level 2.

The Education & Skills Funding Agency introduced a minimum contract value (MCV) for contracting with training suppliers. This was initially set at £500,000 for 2011-12 contract period and has remained constant since then for each contract year but may increase in following years. The MCV at present does not impact on the Group Training Association contract value, but may in future years unless the GTA is able to maintain and increase apprentice numbers via the current Standards offered and by increasing and the diversity of apprenticeships offered.

With the increase in the school leaving age schools are encouraging learners to stay in school rather than take up an apprenticeship. This has led to schools starting to set up their own motor vehicle workshops to keep vocational training within the school premises.

Due to the Government's Spending Review limiting the budgets of schools and changes to the qualification points systems, in 2014 there was approximately 3000 approved courses by Ofqual, there are now between 200-300. Schools are reviewing their motor vehicle vocational programmes and are reducing the number of learners on these programmes.

In order to reduce the risk to income and expenditure the Group Training Association:-

- Monitors the ESFA contract progression on a monthly basis in order to ensure that it is delivering against contract requirements.
- Employs staff in a specific marketing role to engage apprentice placement companies in order to maintain and if possible increase apprentice numbers.
- Has expanded the geographical area that it operates in for apprenticeships.
- Has continued to contain costs associated with the companies operation whilst income has reduced.
- Has a renewed focus on the company's electronic systems and social media for marketing purposes.
- Continues to monitor the motor and logistics sector for changes manufactures trends, advancing technologies, changes in government legislation and public opinion.

The short and long term effects on the economy due to COVID-19 pandemic are still unknown and are likely to have a negative impact on the motor trade and training industry for some time to come.

To reduce this risk the GTA continue to operate within the constraints of Government guidance, changing our delivery methods and adapting to the ever changing climate in an attempt to stabilise the delivery of training.

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FUTURE CENTRE DEVELOPMENTS AND OBJECTIVES 2019 / 2020

- Continue placement marketing in an effort to expand apprentice contract numbers
- To expand the operation area for the apprenticeship programme to include all of South Yorkshire and the Sheffield City Region
- To maintain VCQ/VRQ Framework targets and achievements for apprentices on programme
- Implement the new ESFA apprentice funding system
- To continue development of driver training courses car and trailer (B + E) and off road 4 x 4 driver training
- Progress, if viable, the new MOT Testers training programme
- Develop the school learner's construction programme further
- Expand the business administration and related apprenticeships
- Invest in training facilities and equipment to be more in line with the latest technological developments in the sector
- Monitor Government directives on proposed changes to programmes
- To uphold the staff development programme
- Provide facilities and support for all Manufacturers' courses

We are continuing to modify our training course portfolio and build our existing dedicated educational resources to meet new demands. Change is not only about investments in bricks and mortar. It must be people led and owned. Our Group Training Association recognises the support that it must provide to be at the heart of future ambitions of our young learners.

Plans are underway for a re-furbishment programme of the teaching block in the main workshop. This will provide vital improvements for both staff and learners.

FINANCIAL REVIEW

During the year under review resources expended have exceeded incoming resources by £73,947, compared to a deficit of £102,263 in 2019, an improvement of £28,316. Although total income has fallen in the year by £29,302, expenditure has also fallen by £57,618, to give the net reduction in the deficit of £28,316. The Council is carefully monitoring projected income and expenditure levels to ensure that the GTA continues to have a financially viable operation. It should be noted that there is a surplus before depreciation of £22,995 compared to a deficit of £2,687 in 2019. This means that even in this most difficult of years due to the virus, the GTA has still generated a positive cash flow from its operations.

RESERVES POLICY

The Group Training Association reserves at the year-end are represented by the accumulated fund of £5,466,982 (2019 - £5,540,929) shown on the balance sheet. Of this amount, £3,541,415 (2019 - £3,485,743) is represented by the Company's fixed assets, investment and working capital. The Group Training Association free reserves are represented by cash held at the bank amounting to £1,925,567 (2019 - £2,055,186). The free reserves are held at this level because the Council are particularly mindful of the operating costs of Motor Vehicle Training Workshops and in particular the promotion of a safe environment for training in vehicle body repair and paint operations, not to mention unforeseen circumstances.

The level of free reserves therefore held and available to be applied to the council's discretion in furtherance of the Charity's objects, is determined by reference to the specific requirements for capital and refurbishment expenditure in the short and medium term together with contingency plans to meet any urgent Training Centre financial requirements and contingencies. In particular, the Council are considering:

- (a) the redevelopment of the Doncaster Forklift Truck building (although on hold for the time being)
- (b) purchasing a property in Sheffield to replace the current rented property when its lease expires in either 2021 (due to the break clause) or 2022 (the end of the lease).
- (c) the GTA has an obligation to purchase a unit currently rented in Doncaster when the lease expires in 2023

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(d) the renovation of classrooms, scheduled for 2021

It is the prudent purchase and construction of property from past surpluses which has created a sound financial basis for the GTA, since otherwise there would be a large exposure to rental liabilities. It is also considered that the level of free reserves is necessary to cover any deficits that may arise in the future from a loss of revenue arising from companies or other institutions cutting back their training programmes, as noted in the "Main Risk" section of this report. The downturn in income in certain past years demonstrates that this is not a theoretical risk.

Although the impact of the coronavirus has not had a particularly adverse financial impact so far, it does demonstrate that it is impossible to predict what is "round the corner" however, the level of reserves held by the GTA does mean that the GTA should be able to deal with any unforeseen liabilities that might arise in the future.

INVESTMENT POLICY

Short-term funds are principally invested on the money markets, with other monies being held in bank deposits. The potential risks in the Stock Market were recognised by the Council in October 2007 when the Council decided to liquidate its investment portfolio with Barclays Bank Plc. Since then, the company has only invested in bank and money market deposits. When interest rates were high, this produced a good return for the GTA but the continuing decrease in interest rates has meant that the company's income from interest has continued to decrease over the years, to what is now a very low figure in relation to the amounts held. Current deposits are held with Barclays Bank Plc and Lloyds Bank Plc.

If these banks decide to stop paying interest, the Council will have to consider alternative institutions if it is to obtain investment income in the future. The Group Training Association invites Barclays Bank Plc (with whom it has a thirty nine year history of banking) and Lloyds Bank Plc to its Annual General Meeting to discuss longer term investment funds along with the Auditors.

At the Annual General Meeting, Senior Bank personnel attend on invitation from the Council together with the Auditor, who is asked to present the Annual accounts and make comment. These valued observations and advice are implemented by the Council at the meeting following the Annual General Meeting and throughout the financial year.

RESPONSIBILITIES OF THE COUNCIL

The council are responsible for preparing the Report of the Council and the financial statements in accordance with applicable law and regulations.

Company Law requires the Council to prepare financial statements for each financial year. Under that law the council has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the council must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group Training Association and of its incoming resources and application of resources, including income and expenditure, for that period. In preparing these financial statements, the council are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Company will continue on that basis

The Council is responsible for keeping proper accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006.

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The council is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

MEMBERS OF THE COUNCIL

Members of the Council who are Directors for the purposes of Company Law and Trustees for the purposes of Charity Law, who served during the year and up to the date of this report, are set out on page 1.

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he should have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AUDITORS

D & J Randles Ltd will be proposed for re-appointment at the forthcoming annual general meeting.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued March 2005) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Council and signed on its behalf:-



_____ G THOMPSON

8 December 2020

**REPORT OF THE INDEPENDANT AUDITORS
TO THE MEMBERS OF
DONCASTER, ROTHERHAM & DISTRICT
MOTOR TRADES GROUP TRAINING ASSOCIATION LIMITED**

Opinion

We have audited the financial statements of Doncaster, Rotherham & District Motor Trades Group Training Association Limited (the 'company') for the year ended 31 July 2020 which comprise the Statement of Financial Activities, Balance Sheet and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 July 2020 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information in the Report of the Directors, but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Council for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Council has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDANT AUDITORS
TO THE MEMBERS OF
DONCASTER, ROTHERHAM & DISTRICT
MOTOR TRADES GROUP TRAINING ASSOCIATION LIMITED**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Council.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Council.

Responsibilities of directors

As explained more fully in the Council's Responsibilities set out on page thirteen, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our Report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

David F Randles FCA
Senior Statutory Auditor
for and on behalf of
D & J Randles Limited
Chartered Accountants
Statutory Auditors
203 Askern Road
Bentley
Doncaster
South Yorkshire
DN5 0JR



Date: 8 December 2020

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)**

FOR THE YEAR ENDED 31 JULY 2020

		<u>Unrestricted Funds</u>	
	Notes	<u>31.7.20</u>	<u>31.7.19</u>
		£	£
INCOME:			
Charitable activities:			
Course Fees		1,235,460	1,372,067
Rents receivable		99,575	13,564
Membership Fees		240	270
Government Grants		17,177	0
Investment income:			
Investments - Deposit account interest		15,779	11,632
Total		<u>1,368,231</u>	<u>1,397,533</u>
EXPENDITURE:			
Charitable activities:			
Provision of training services	4	1,419,993	1,477,005
Governance costs	6	22,185	22,791
Total		<u>1,442,178</u>	<u>1,499,796</u>
NET (EXPENDITURE)		(73,947)	(102,263)
NET INCOMING RESOURCES FOR THE YEAR/ NET MOVEMENT IN FUNDS IN YEAR		<u>(73,947)</u>	<u>(102,263)</u>
RECONCILIATION OF FUNDS:			
TOTAL FUNDS BROUGHT FORWARD		5,540,929	5,643,192
TOTAL FUNDS CARRIED FORWARD		<u><u>5,466,982</u></u>	<u><u>5,540,929</u></u>

The notes on pages 18 to 23 form part of these accounts

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**BALANCE SHEET
AT 31 JULY 2020**

Notes	31.7.20		31.7.19	
	£	£	£	£
FIXED ASSETS:				
Tangible assets	8	3,513,300		3,401,911
Investments	9	100		100
Total fixed assets		3,513,400		3,402,011
CURRENT ASSETS:				
Debtors	10	156,073		164,322
Cash at bank and in hand		1,925,567		2,055,186
Total current assets		2,081,640		2,219,508
LIABILITIES:				
Creditors: Amounts falling due within one year	11	128,058		80,590
NET CURRENT ASSETS		1,953,582		2,138,918
NET ASSETS		5,466,982		5,540,929
THE FUNDS OF THE CHARITY:				
Unrestricted funds				
Unrestricted funds	12	5,466,982		5,540,929
TOTAL CHARITY FUNDS		5,466,982		5,540,929

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Council on 8 December 2020.

and signed on its behalf by:



G THOMPSON

The notes on pages 18 to 23 form part of these accounts

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020**

1. COMPANY STATUS

The company is limited by guarantee and is a Registered Charity, number 518473. The company's registered number and registered office address can be found in the Report of the Council on Page 1.

2. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. The company meets the definition of a public benefit entity under FRS102.

Fund accounting

Unrestricted funds are available for use at the discretion of the council in furtherance of the general activities of the company.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

In the opinion of the council, all the funds held by the company are unrestricted.

Income and endowments

All income is included in the Statement of Financial Activities when the company is entitled to the income. The following specific policies are applied to particular categories of income:

Course fees are accounted for when earned

Investment income is accounted for when receivable

Grants are accounted for when the company is entitled to receive them

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes attributable VAT which cannot be recovered because the company is not registered for VAT and is reported as part of the expenditure to which the VAT relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those of an indirect nature to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA either by direct allocation or apportioned on a basis of the staff time attributable to each category.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020**

2. ACCOUNTING POLICIES (continued)

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	2% on a reducing balance basis
Short leasehold property	Over the remaining period of the lease
Plant and machinery	20% on a reducing balance basis 33% on a straight line basis
Fixtures and fittings	20 - 33% on a reducing balance basis 25% on a straight line basis (computers)
Motor vehicles	25% on a reducing balance basis
Investment property	Investment property is shown at its most recent valuation. Any surplus or deficit arising is recognised through the income and expenditure account.

The council's policy is not to capitalise capital expenditure incurred at a cost of under £1,000.

Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the income and expenditure account.

Preparation of consolidated financial statements

The financial statements contain information about Doncaster Rotherham & District Motor Trades Group Training Association Ltd as an individual limited company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

Taxation

As a Registered Charity, the company is not subject to corporation tax.

3. NET INCOMING RESOURCES FOR THE YEAR

Net incoming resources for the year are stated after charging:

	31.7.20	31.7.19
	£	£
Depreciation - owned assets	98,942	93,530
Auditors remuneration: Audit services	3,834	3,720
Accountancy services	3,012	3,318
Operating lease expenses - land & buildings	71,086	70,410
Pension costs	29,971	30,347
	<u>29,971</u>	<u>30,347</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020**

4. PROVISION OF TRAINING SERVICES	31.7.20	31.7.19
	£	£
Costs directly allocated to activities		
Direct staff costs	708,783	714,008
Training & workshop costs	195,404	226,195
Premises costs	297,648	304,455
Support costs	84,342	93,188
Management & administration	133,816	139,159
	<u>1,419,993</u>	<u>1,477,005</u>

5. STAFF COSTS AND NUMBERS	31.7.20	31.7.19
	£	£
Staff costs were as follows:		
Salaries and wages	739,906	733,306
Social security costs	63,986	61,356
Pension costs	29,971	30,347
	<u>833,863</u>	<u>825,009</u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was as follows:

	31.7.20	31.7.19
Tutors	18	18
Administration	4	5
Health and safety, quality control & marketing	4	4
Management	4	4
Cleaners	2	-
	<u>32</u>	<u>31</u>

6. GOVERNANCE COSTS	31.7.20	31.7.19
	£	£
Salaries and office costs	13,200	13,100
Trustees meeting expenses	2,139	2,653
Audit fees	3,834	3,720
Accountancy costs	3,012	3,318
	<u>22,185</u>	<u>22,791</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020**

7. COUNCIL REMUNERATION AND RELATED PARTY TRANSACTIONS

Certain members of the executive council received expenses during the year.

The total amount payable amounted to £2,139 (2019 - £2,653).

No council member or other person related to the company had any personal interest in any contract or transaction entered into by the company during the year.

8. TANGIBLE FIXED ASSETS

	Freehold property £	Investment property £	Short Lease property £	
COST:				
At 1.8.19	3,953,812	528,984	72,980	
Additions	99,828	-	-	
Disposals	-	-	-	
At 31.7.20	4,053,640	528,984	72,980	
DEPRECIATION:				
At 1.8.19	1,075,862	132,058	71,320	
Charge for year	58,389	-	1,651	
Eliminated on disposals	-	-	-	
At 31.7.20	1,134,251	132,058	72,971	
NET BOOK VALUE:				
At 31.7.20	2,919,389	396,926	9	
At 31.7.19	2,877,950	396,926	1,660	

	Plant & machinery £	Fixtures & fittings £	Motor vehicles £	Totals £
COST:				
At 1.8.19	825,460	350,829	219,745	5,951,810
Additions	103,625	7,052	-	210,505
Disposals	-	-	(17,427)	(17,427)
At 31.7.20	929,085	357,881	202,318	6,144,888
DEPRECIATION:				
At 1.8.19	746,084	334,544	190,031	2,549,899
Charge for year	27,746	3,726	7,430	98,942
Eliminated on disposals	-	-	(17,253)	(17,253)
At 31.7.20	773,830	338,270	180,208	2,631,588
NET BOOK VALUE:				
At 31.7.20	155,255	19,611	22,110	3,513,300
At 31.7.19	79,376	16,285	29,714	3,401,911

In the opinion of the council, the market value of the company's investment property as at the year end is not materially different to its net book value.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020**

9. FIXED ASSET INVESTMENTS	31.7.20	31.7.19
	£	£
Cost of Investment in Subsidiary Company	<u>100</u>	<u>100</u>

The investment is a 100% shareholding in GTA Assessments Ltd which was incorporated during the last financial year. This company has not yet commenced trading.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.7.20	31.7.19
	£	£
Trade debtors	95,581	106,433
Prepayments and accrued income	60,492	57,889
	<u>156,073</u>	<u>164,322</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.7.20	31.7.19
	£	£
Trade creditors	43,230	30,501
Social security & other taxes	13,807	16,893
Accrued expenses and deferred income	70,921	33,096
Amount owed to subsidiary	100	100
	<u>128,058</u>	<u>80,590</u>

12. FUNDS	General Funds	Total	
	(Unrestricted)	31.7.20	31.7.19
	£	£	£
B/f 1 August 2019	5,540,929	5,540,929	5,643,192
Incoming resources	1,368,231	1,368,231	1,397,533
Resources expended	(1,442,178)	(1,442,178)	(1,499,796)
C/f 31 July 2020	<u>5,466,982</u>	<u>5,466,982</u>	<u>5,540,929</u>

The fund balances carried forward at 31 July 2020 are represented by :

Other net assets	28,115	28,115	134,773
Tangible fixed assets	3,513,300	3,513,300	3,401,911
Cash at bank and in hand	1,925,567	1,925,567	2,004,245
	<u>5,466,982</u>	<u>5,466,982</u>	<u>5,540,929</u>

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020**

13. OPERATING LEASE COMMITMENTS

The company has the following total non-cancellable commitments in respect of operating leases relating to land & buildings:

	31.7.20	31.7.19
	£	£
Expiring within 1 year	38,542	50,875
Expiring within 2 - 5 years	61,275	-

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2020**

	31.7.20		31.7.19	
	£	£	£	£
INCOME:				
Membership fees	240		270	
Own course fees	198,411		280,337	
Other course fees & recharges	1,037,049	1,235,700	1,091,730	1,372,337
OTHER INCOME:				
Rents receivable	99,575		13,564	
Government grants	17,177		-	
Deposit account interest	15,779	132,531	11,632	25,196
TOTAL INCOME		1,368,231		1,397,533
EXPENDITURE:				
Wages	803,892		794,662	
Redundancy	-		15,000	
Pensions	29,971		30,347	
Telephone	29,242		25,020	
Post and stationery	17,737		20,520	
Advertising	2,547		4,289	
Motor expenses	22,093		23,902	
Training and workshop expenses	165,933		194,032	
Trainee lunches	3,725		12,502	
Meeting expenses	7,148		9,677	
Sundry expenses	11,008		9,351	
Cleaning	7,379		20,757	
Auditors remuneration	3,834		3,720	
Accountancy	3,012		3,318	
Payroll preparation	3,589		3,166	
Rates & water	38,034		33,088	
Doncaster rent	19,656		19,350	
Sheffield occupancy costs	67,490		66,507	
Insurance	19,864		21,797	
Light & heat	39,378		46,470	
Legal & professional fees	8,744		-	
Bank charges	2,790		3,036	
Repairs & renewals	38,170	1,345,236	39,709	1,400,220
SURPLUS/(DEFICIT) BEFORE DEPRECIATION		22,995		(2,687)
DEPRECIATION				
Freehold property	58,389		58,240	
Short leasehold property	1,651		1,651	
Plant & machinery	27,746		19,661	
Fixtures & fittings	3,726		4,069	
Motor vehicles	7,430		9,909	
Loss on disposal of freehold property	-		6,335	
(Profit) on disposal of plant & machinery	(2,000)		-	
(Profit) on disposal of vehicles	-	96,942	(289)	99,576
NET (DEFICIT) FOR THE YEAR		(73,947)		(102,263)

This page does not form part of the statutory financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**INCOME AND EXPENDITURE ACCOUNT - workings only
FOR THE YEAR ENDED 31 JULY 2020**

EXPENDITURE:

	Direct Classification	Total £	% Charitable	Direct Charitable Expenditure £	Management & Admin £
Wages	Staff costs	803,892	85.00%	683,308	120,584
Redundancy	Staff costs	-	85.00%	-	-
Pensions	Staff costs	29,971	85.00%	25,475	4,496
Recruitment costs	Staff costs	-	100.00%	-	-
Telephone	Support	29,242	85.00%	24,856	4,386
Post and stationery	Support	17,737	85.00%	15,076	2,661
Advertising	n/a	2,547	0.00%	-	2,547
Motor expenses	Support	22,093	85.00%	18,779	3,314
Vehicle leases	Support	-	85.00%	-	-
Training & workshop expenses	Workshop	165,933	100.00%	165,933	-
Trainee lunches	Workshop	3,725	100.00%	3,725	-
Meeting expenses	Support	7,148	95.00%	6,791	357
Sundry expenses	Support	11,008	85.00%	9,357	1,651
Cleaning	Premises	7,379	85.00%	6,272	1,107
Auditors remuneration	n/a	3,834	0.00%	-	3,834
Accountancy	n/a	3,012	0.00%	-	3,012
Payroll preparation	Support	3,589	0.00%	-	3,589
Rates & water	Premises	38,034	100.00%	38,034	-
Rent	Premises	19,656	100.00%	19,656	-
Sheffield occupancy costs	Premises	67,490	100.00%	67,490	-
Insurance	Premises	19,864	100.00%	19,864	-
Light & heat	Premises	39,378	100.00%	39,378	-
Legal & professional	Premises	8,744	100.00%	8,744	-
Bank charges	n/a	2,790	0.00%	-	2,790
Repairs & renewals	Premises	38,170	100.00%	38,170	-
		1,345,236		1,190,908	154,328
DEPRECIATION					
Freehold property	Premises	58,389	100.00%	58,389	-
Short leasehold property	Premises	1,651	100.00%	1,651	-
Plant & machinery	Workshop	27,746	100.00%	27,746	-
Fixtures & fittings	Support	3,726	85.00%	3,167	559
Motor vehicles	Support	7,430	85.00%	6,316	1,114
Investment property	Premises	-	100.00%	-	-
Loss on disposal of freehold property	Support	-	85.00%	-	-
(Profit) on disposal of plant & machinery	Workshop	(2,000)	100.00%	(2,000)	-
(Profit) on disposal of vehicles	Support	-	85.00%	-	-
		96,942		95,269	1,673
TOTAL		1,442,178		1,286,177	156,001

This page does not form part of the statutory financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**INCOME AND EXPENDITURE ACCOUNT - workings only
FOR THE YEAR ENDED 31 JULY 2019**

EXPENDITURE:	Direct Classification	Total £	% Charitable	Direct Charitable Expenditure £	Management & Admin £
Wages	Staff costs	794,662	85.00%	675,463	119,199
Redundancy	Staff costs	15,000	85.00%	12,750	2,250
Pensions	Staff costs	30,347	85.00%	25,795	4,552
Recruitment costs	Staff costs	0	100.00%	0	
Telephone	Support	25,020	85.00%	21,267	3,752
Post and stationery	Support	20,520	85.00%	17,442	3,078
Advertising	n/a	4,289	0.00%	0	4,289
Motor expenses	Support	23,902	85.00%	20,317	3,586
Vehicle leases	Support	0	85.00%	0	0
Training & workshop expenses	Workshop	194,032	100.00%	194,032	0
Trainee lunches	Workshop	12,502	100.00%	12,502	0
Meeting expenses	Support	9,677	95.00%	9,193	484
Sundry expenses	Support	9,351	85.00%	7,948	1,403
Cleaning	Premises	20,757	85.00%	17,643	3,114
Auditors remuneration	n/a	3,720	0.00%	0	3,720
Accountancy	n/a	3,318	0.00%	0	3,318
Payroll preparation	Support	3,166	0.00%	0	3,166
Rates & water	Premises	33,088	100.00%	33,088	0
Rent	Premises	19,350	100.00%	19,350	0
Sheffield occupancy costs	Premises	66,507	100.00%	66,507	0
Insurance	Premises	21,797	100.00%	21,797	0
Light & heat	Premises	46,470	100.00%	46,470	0
Legal & professional		0	100.00%	0	0
Bank charges	n/a	3,036	0.00%	0	3,036
Repairs & renewals	Premises	39,709	100.00%	39,709	0
		<u>1,400,220</u>		<u>1,241,273</u>	<u>158,947</u>
DEPRECIATION					
Freehold property	Premises	58,240	100.00%	58,240	0
Short leasehold property	Premises	1,651	100.00%	1,651	0
Plant & machinery	Workshop	19,661	100.00%	19,661	0
Fixtures & fittings	Support	4,069	85.00%	3,459	610
Motor vehicles	Support	9,909	85.00%	8,423	1,486
Loss on disposal of freehold property	Support	6,335	85.00%	5,385	950
(Profit) on disposal of vehicles	Support	(289)	85.00%	(246)	(43)
		<u>99,576</u>		<u>96,573</u>	<u>3,003</u>
TOTAL		<u>1,499,796</u>		<u>1,337,846</u>	<u>161,950</u>

This page does not form part of the statutory financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2020**

	31.7.20		31.7.19	
	£	£	£	£
NET (DEFICIT) FOR THE YEAR		(73,947)		(102,263)
Adjustments for:				
Depreciation charges		98,942		93,530
Loss/(Profit) on disposal of fixed assets		(2,000)		6,046
Decrease in debtors		8,249		42,536
Increase/(Decrease) in creditors		47,468		12,783
Net cash generated by operating activities		78,712		52,632
Cash flows from other sources:				
Proceeds from the sale of fixed assets		2,174		294,608
Application of cash:				
Purchase of plant and equipment		(210,505)		(26,604)
Investment in subsidiary		-		-
NET (DECREASE)/INCREASE IN CASH		(129,619)		320,636
Cash at bank and in hand at the beginning of the year		2,055,186		1,734,550
CASH AT BANK AND IN HAND AT THE END OF THE YEAR		1,925,567		2,055,186

This page does not form part of the statutory financial statements