

REGISTERED COMPANY NUMBER: 00971293 (England and Wales)
REGISTERED CHARITY NUMBER: 307299

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025
FOR
SOUTHAMPTON ENGINEERING TRAINING
ASSOCIATION LIMITED (THE)
TRADING AS SETA**

Hopper Williams & Bell Limited
Statutory Auditor
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

**SOUTHAMPTON ENGINEERING TRAINING
ASSOCIATION LIMITED (THE)
TRADING AS SETA**

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FOR THE YEAR ENDED 31 AUGUST 2025**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 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 August 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our aim is to be the training provider of choice for employers requiring training services for the development of their engineering staff in the South of England by offering a combination of workshop training and technical qualifications to meet the requirements of the engineering and manufacturing industries in the local area and beyond. The training offered coupled with excellent customer service means we have established a loyal customer base and a high level of repeat business with businesses choosing SETA as their preferred supplier. Referrals by satisfied customers frequently introduces new customers so consequently, income is not dependant on large expenditure sales and marketing campaigns.

SETA is positioned to provide specialist training services to the engineering, manufacturing and construction industry sectors and strives to offer a comprehensive technical training service. New courses are continually introduced and bespoke courses offered in response to employer requests and market trends.

SETA is committed to delivering high quality, value for money apprenticeships and supporting young people to enter the engineering and manufacturing sector. SETA offers an apprenticeship recruitment service to employers and has seen an increase in applications in the past year due to the careers work undertaken to ensure young people are aware of engineering apprenticeships. Career information, advice and guidance is provided to candidates who have applied for vacancies and this continues throughout their apprenticeship. SETA work closely with Professional Engineering Institutions (PEI's) and local Universities enabling seamless and continual professional development for apprentices who complete and progress through their career pathways.

The legal requirement to maintain safeguarding, safety and wellbeing arrangements for all learners and our staff is paramount and particularly important and is under constant review through rigorous internal self-assessment. We aim to provide a supportive working environment where the contribution of our employees is valued, creativity encouraged, equity, diversity and inclusion respected and the equality of opportunity promoted.

Public benefit

The objectives and activities undertaken by the charity are confirmed to be for public benefit and the Trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

During the academic year 2024/25: 301 (2023/24: 269) apprentices were in learning and, of these, 34 (2023/24: 30) completed with a pass rate of 89.5% (2023/24: 93.3%). Overall we have an achievement rate of 54.8% (2023/24: 56%) and a retention rate of 61.3% (2023/24: 60%). Our achievement rates for 2025 are lower than in 2024 and below the national average. The national data is recorded earlier in the year than previously and with our programmes being mainly 42 months some completions will not be recorded in the data set. There were also continuous delays with end point assessment. These will be reviewed in the Autumn.

Of the 58 (2023/24: 92) new enrolments in the year 28 (2023/24: 55) were aged between 16 and 18, 30 (2023/24: 37) were aged 19+.

STRATEGIC REPORT

Achievements and performance

Fundraising activities

The charity has not participated in any direct or funded fundraising to date. No donations of plant and equipment from employers and suppliers have been received this year.

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

STRATEGIC REPORT

Financial review

Principal funding sources

The principal source of funding arises from apprenticeships funded by the Department for Education (DfE) representing 54% (2024: 49%) of income. The remaining 46% (2024: 51%) of income arises from commercial course delivery and consultancy.

Reserves policy

The current level of unrestricted reserves (excluding the fair value reserve) is valued at £364,455 (2024: £220,119) which represents 7% (2024: 7%) of annual costs; the objective set by the board is for this to be increased to £1,000,000 representing 33% of annual costs.

The Board of Trustees has considered the adequacy of total reserves held by the company and is of the opinion that they are adequate for the furtherance of the charity's objectives.

The reserves policy is to:

- Protect the charity from the risk of insolvency or serious disruption to its charitable work.
- Provide sufficient funds to invest in equipment and services for the benefit of young people and adults undertaking training.

Performance

The results for the year and the financial position of the association are shown in the annexed accounts. These show a surplus for the financial year which the Trustees recommend be added to the reserve.

In accordance with the requirements of the Charity Commission a revaluation was carried out on the leasehold premises used as an apprentice training centre in 2016. The building was erected in 1969 and has a floor area of 1950 sq m. It is occupied under an 83 year lease which expires 28/03/2054 leaving an unexpired term of 30 years. The estimated fair value of the lease is still included at a valuation of £335,000, less depreciation. The fair value reserve of £81,784 (2024: £84,646) can only be released by disposal of the apprentice training centre.

Overall sales revenues increased by £77,237 (3%) compared with the previous year. This is due to increased commercial sales, more apprentices on programme and the introduction of Skills Boot Camp training programmes.

Safeguarding and mental health support continues to rise year on year. In 2022 we introduced Student Welfare & Development as part of our pastoral services team which enables learners to receive dedicated learning support as those with complex learning needs continues to increase.

In September 2024 our 'first year off the job' training programme was revamped. We introduced a SETA Foundation Certificate rather than the traditional PEO award meaning we could ensure the training offered met the skills, knowledge & behaviours (SKBs) of each Apprenticeship Standard.

We ensured that learners whose academic qualifications did not meet the required standard to start their technical qualification in Year 1 were not penalised and introduced a full functional skills programme to allow them to get up to speed. They will start their technical qualification in Year 2 enabling them to achieve without compromise.

This year, a new policy has been implemented whereby termination fees are charged when employers withdraw apprentices before completion of their program. Previously, early withdrawal did not incur any additional cost; however, under the revised structure, employers are now liable for these fees. As a result of this change, the total termination fees charged during the year amount to £14,500, reflecting the financial impact of early apprentice withdrawals under the new policy.

Fixed assets

The principal fixed asset is the long lease for the premises at 1st Avenue and the market value was re-assessed in 2016.

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

STRATEGIC REPORT

Principal risks and uncertainties

As an Independent Training Provider (ITP), principal risks and uncertainties are heavily influenced by the reliance on government and commercial funding, evolving regulations and the need to deliver high-quality, compliant training in a competitive market. Much of the income comes from fixed rate government funding for apprenticeships and although there has been increased investment in apprenticeships and bootcamps there has still not been an increase in apprenticeship funding bands. This causes a significant financial squeeze when operational costs, particularly staff salaries need to rise in line with inflation. SETA does not solely rely on a government contract from the DfE for its income but any sudden decrease in funding or contract termination due to a breach would lead to severe financial instability or provider failure.

Any change in a funding stream, fluctuations in learner enrolment or funding that 'follows the learner' rather than being paid upfront can create challenges for consistent cash flow.

Regulatory bodies like the DfE and Ofsted can reclaim funds if compliance standards are not met or we do not adhere to the funding rules set out in the new financial handbook.

The proposed Growth & Skills Levy represents a significant overhaul of the current Apprenticeship Levy and will allow employers greater freedom in how they spend their funds so causes uncertainty for providers in the future.

The overdraft facility has been retained with the bank as a contingency.

Procedures and systems have been put in place to ensure that critical IT data is backed-up and stored to facilitate reinstatement, including Cyber Essentials Plus certification. These procedures are compliant with the General Data Protection Requirements (GDPR) legislation and the system for recording student details is audited by the Provider Financial Assurance Team operating on behalf of the Department for Education (DfE).

Further risks include:

- Our eligibility to remain on the Apprenticeship, Training & Assessment Register (ATAR) - subject to the following:
- Management of funds received via DfE.
- Financial stability of our organisation (financial health assessment).
- Meeting the requirements of the new Financial Handbook for Independent Training Providers, effective from August 2025.
- The ability to develop, maintain and grow the apprenticeship scheme in line with sector requirements.
- HMI (OFSTED) Grade 3 (or above).
- Maintaining other associated kite marks akin to an educational establishment.
- Satisfactory safeguarding, safety and welfare arrangements.
- Completion of an apprenticeship is achieved by successful assessment of competency by an approved independent End Point Assessment Organisation (EPAO). Delays in completion of apprenticeships negatively impact financial performance and quality achievement rates (QARs); both are measured via the DfE and can ultimately impact ATAR placement.
- Income from commercial training is essential due to the high costs associated with delivering apprenticeships in engineering and to maintain adequate short-term cash flow. It will not be possible to achieve planned increases in apprenticeships unless growth in commercial training develops at a matched rate. Accommodating this growth will necessitate extending the existing premises or relocation to larger premises within the City but commercial rents and stamp duty are at an all-time high, making this option difficult.
- Commercial courses represent 46% of the total income and are vital to supporting the apprenticeship programmes which are typically 3 or 4 years in duration and income is 'drip fed' monthly by the Department for Education (DfE) with 20% being retained until apprentices reach Gateway.

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

STRATEGIC REPORT

Future plans

SETA has a well-established reputation for delivering high quality, value for money engineering apprenticeships and commercial training courses. The creation of apprenticeship service teams encompassing recruitment, technical, funding, pastoral and end assessment are fundamental to help employers understand the changes to funding rules annually and extract maximum value from their Levy investment. SETA has established a package providing a competitive edge against competitors and will continue to help secure apprenticeship contracts with employers far and wide.

SETA is one of the largest providers of engineering training services in the South; we must continue to review funding viability on schemes and ensure apprenticeship training is sustainable to deliver whilst ensuring employers see a return on their levy investment. Nearly all new apprenticeships are provided at Level 3 or 4 and attract the highest funding band available; very few apprenticeships are provided at Level 2 which are not sustainable or popular with employers and offer candidates limited progression opportunities. We must continue engagement services with local Schools, FE Colleges and Partners, Award Organisations, Stakeholders and the local community to promote career opportunities within our Sector as this will ensure a sustainable feeder system of potential new apprenticeship applicants. Forging links with Universities and Professional Engineering Institutions will be crucial to facilitate progression pathways and higher retention levels of the skilled employee workforce.

We run a schedule of Taster days, Jobs Fairs and other open events to encourage young people into the Centre to see what encompasses an engineering apprenticeship.

SETA has a commercial facility which provides end point assessment services for electro-technical qualifications and a wide range of electrical, mechanical, health & safety and hazardous area training courses. The income earned from these services represents 46% (2024: 52%) of our income and is crucial to funding the apprenticeship training services we provide. We must continue to add to our portfolio to enable this provision to grow to meet any future apprenticeship reforms.

SETA has been delivering apprenticeships at the centre in First Avenue since 1969, and the building is becoming increasingly difficult to maintain and meet the requirements of new, sustainability aspirations. The commercial delivery and assessment is delivered from a smaller building in Second Avenue which can cause operational challenges. The long-term objective is to move to a larger, modern facility to encompass operations in one place.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The governing document is the Memorandum and Articles of Association, updated in January 1970. This document was reviewed and updated in 2021 in line with changes to the charity operating procedures.

Recruitment and appointment to the Council of Trustees

Invitations are extended to the user members of the charity to nominate one person as a member and Director of the charity. The charity, having no share capital, is run by the Council of Trustees and no individual is able to exercise control of the charity.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Day to day management of the charity is under control of the CEO, Julie Gough, who acts in accordance with the instructions of the Council of Trustees / Board of Directors.

There are three principal areas of operation:

- 1) Delivery of engineering apprenticeships
- 2) Commercial training
- 3) Competency assessment

All activities including support services, finance, personnel, IT, marketing, compliance, health & safety and membership are managed through the key management team. Consultants are retained on annual contracts to provide specialist support in the areas of IT and Personnel Management.

Remuneration for key management personnel is governed by limits set by the Trustees. Performance is assessed by the Trustees.

The charity operates a defined contribution pension scheme open to all staff. The charity contributes 10% of gross salary to the scheme for each staff member employed prior to August 2021, and a minimum of 3% for staff recruited after this date. Staff will contribute a minimum of 5% to reach the 8% Government requirement.

Induction and training of new trustees

Potential trustees are invited to apply to become involved with the charity and learn more about the contribution they can make. A formal application must be made to the Directors for their approval. A formal explanation of responsibilities is provided before an appointment is confirmed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00971293 (England and Wales)

Registered Charity number

307299

Registered office

First Avenue
Millbrook
Southampton
Hampshire
SO15 0LJ

Trustees

G E Mason
T J Millard
C J Savage
K Brett
Mrs A Lancashire (resigned 4.11.2025)

Company Secretary

R W Heighington

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

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Hopper Williams & Bell Limited
Statutory Auditor
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

Key Management:

Mrs J D Gough CEO

Bankers

National Westminster Bank plc
12 High Street
Southampton
Hampshire
SO14 2NX

GOING CONCERN

The association operates on a daily basis using a combination of bank facilities, credit card borrowing and credit from suppliers.

The trustees have a reasonable expectation that the charity has adequate reserves to continue in operation for the foreseeable future and continue to adopt the going concern basis of accounting in preparing the annual financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Southampton Engineering Training Association Limited (The) 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.

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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.

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, Hopper Williams & Bell 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 06 Feb 2026 and signed on the board's behalf by:

T. Millard
.....
T J Millard - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
SOUTHAMPTON ENGINEERING TRAINING
ASSOCIATION LIMITED (THE)**

Opinion

We have audited the financial statements of Southampton Engineering Training Association Limited (The) (the 'charitable company') for the year ended 31 August 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 August 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
SOUTHAMPTON ENGINEERING TRAINING
ASSOCIATION LIMITED (THE)**

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.

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:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the company, and the industry in which it operates. These include but are not limited to compliance with the Companies Act 2006, UK Generally Accepted Accounting Principles and the relevant tax compliance regulations for the company.
- We obtained an understanding of how the company is complying with these frameworks through discussions with management.
- We enquired with management whether there were any instances of non-compliance with laws and regulations or whether they had knowledge of actual or suspected fraud. These enquiries are corroborated through follow-up audit procedures including but not limited to a review of legal and professional costs, correspondence and a review of board minutes.
- We assessed the susceptibility of the company's financial statements to material misstatement, including the risk of fraud and management override of controls. We designed our audit procedures to respond to this assessment, including the identification and testing of any related party transactions and the testing of journal transactions that arise from management estimates, that are determined to be of significant value or unusual in their nature.
- We assessed the appropriateness of the collective competence and capabilities of the engagement team, including consideration of the engagement team's knowledge and understanding of the industry in which the company operates in, and their practical experience through training and participation with audit engagements of a similar nature.

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
SOUTHAMPTON ENGINEERING TRAINING
ASSOCIATION LIMITED (THE)**

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.

Michaela Johns

Michaela Johns FCCA (Senior Statutory Auditor)
for and on behalf of Hopper Williams & Bell Limited
Statutory Auditor
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR
08 Feb 2026

Date:

**SOUTHAMPTON ENGINEERING TRAINING
ASSOCIATION LIMITED (THE)
TRADING AS SETA**

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

	Notes	2025 Unrestricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	-	22,429
Charitable activities	4		
Courses and training		3,107,819	3,030,581
Investment income	3	2,218	1,333
Total		3,110,037	3,054,343
EXPENDITURE ON			
Raising funds	5	1,017	648
Charitable activities	6		
Courses and training		534,438	488,115
Staff costs		1,889,051	2,086,486
Establishment		202,470	199,173
Plant material and equipment		79,021	55,353
General expenses		248,256	222,009
Total		2,954,253	3,051,784
NET INCOME		155,784	2,559
RECONCILIATION OF FUNDS			
Total funds brought forward		304,765	302,206
TOTAL FUNDS CARRIED FORWARD		460,549	304,765

The notes form part of these financial statements

**SOUTHAMPTON ENGINEERING TRAINING
ASSOCIATION LIMITED (THE) (REGISTERED NUMBER: 00971293)
TRADING AS SETA**

**BALANCE SHEET
31 AUGUST 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible assets	12	370,179	355,974
CURRENT ASSETS			
Debtors	13	283,679	281,415
Cash at bank and in hand		193,109	37,203
		<u>476,788</u>	<u>318,618</u>
CREDITORS			
Amounts falling due within one year	14	(369,525)	(362,637)
NET CURRENT ASSETS		<u>107,263</u>	<u>(44,019)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		477,442	311,955
CREDITORS			
Amounts falling due after more than one year	15	(16,893)	(7,190)
NET ASSETS		<u>460,549</u>	<u>304,765</u>
FUNDS			
Unrestricted funds	18	460,549	304,765
TOTAL FUNDS		<u>460,549</u>	<u>304,765</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 08 Feb 2026 and were signed on its behalf by:

T. Millard

.....
T J Millard - Trustee

The notes form part of these financial statements

**SOUTHAMPTON ENGINEERING TRAINING
ASSOCIATION LIMITED (THE)
TRADING AS SETA**

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

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	202,618	34,560
Interest paid		(1,017)	(648)
Net cash provided by operating activities		<u>201,601</u>	<u>33,912</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(39,663)	(28,973)
Sale of tangible fixed assets		1,750	-
Interest received		2,218	1,333
Net cash used in investing activities		<u>(35,695)</u>	<u>(27,640)</u>
Cash flows from financing activities			
Loan repayments in year		(10,000)	(10,000)
Net cash used in financing activities		<u>(10,000)</u>	<u>(10,000)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>37,203</u>	<u>40,931</u>
Cash and cash equivalents at the end of the reporting period		<u><u>193,109</u></u>	<u><u>37,203</u></u>

The notes form part of these financial statements

**SOUTHAMPTON ENGINEERING TRAINING
ASSOCIATION LIMITED (THE)
TRADING AS SETA**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 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)	155,784	2,559
Adjustments for:		
Depreciation charges	38,823	33,911
Loss on disposal of fixed assets	11,625	-
Interest received	(2,218)	(1,333)
Interest paid	1,017	648
(Increase)/decrease in debtors	(2,264)	2,756
Decrease in creditors	(149)	(3,981)
Net cash provided by operations	202,618	34,560

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.24	Cash flow	Other non-cash changes	At 31.8.25
	£	£	£	£
Net cash				
Cash at bank and in hand	37,203	155,906		193,109
	<u>37,203</u>	<u>155,906</u>		<u>193,109</u>
Debt				
Finance leases	-	-	(26,740)	(26,740)
Debts falling due within 1 year	(10,310)	2,810	-	(7,500)
Debts falling due after 1 year	(7,190)	7,190	-	-
	<u>(17,500)</u>	<u>10,000</u>	<u>(26,740)</u>	<u>(34,240)</u>
Total	19,703	165,906	(26,740)	158,869

The notes form part of these financial statements

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

1. 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, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Leasehold premises (1st Avenue - building)	Over the remaining period of the 83 year lease
Short leasehold premises (2nd Avenue - land)	Over 10 years straight line
Plant and equipment	20% - 33.33% reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

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 association continues to contribute to three defined contribution schemes. Contributions are charged to the income and expenditure account as they become payable.

Government grants

The following government grants were received in the prior year:

Business Interruption Payment (BIP) under the Bounce Back Loan scheme: The BIP is payable in respect of the loan interest for the first 12 months, together with any related fees. The accrual model has been used to recognise the income on a systematic basis over the periods in which the related finance costs are incurred. The company has also benefited from the UK government's provision of security for 100% of the loan.

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

1. ACCOUNTING POLICIES - continued

Government grants

Leased assets

Amounts paid under operating leases are charged to the income and expenditure account as incurred.

Grants

Grants receivable in respect of fixed assets are treated as deferred income which are credited to the income and expenditure account over the estimated economic lives of the related assets.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	-	22,429
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	2,218	1,333
	<u> </u>	<u> </u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	Courses and training £	Total activities £
Employer contributions	37,503	54,175
Training	156,180	132,798
Welding courses	37,875	57,780
DfE funding	1,690,038	1,488,878
Miscellaneous income	375	12,481
Canteen sales and sundry	1,846	993
Commercial courses	975,004	959,179
AM2 testing	188,851	300,914
Travel recovered	20,147	23,383
	<u> </u>	<u> </u>
	3,107,819	3,030,581
	<u> </u>	<u> </u>

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

5. RAISING FUNDS

Other trading activities

	2025	2024
	£	£
Interest payable and similar charges	1,017	648

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Courses and training	534,438	-	534,438
Staff costs	1,889,051	-	1,889,051
Establishment	202,470	-	202,470
Plant material and equipment	79,021	-	79,021
General expenses	236,865	11,391	248,256
	2,941,845	11,391	2,953,236

7. SUPPORT COSTS

	Governance costs £
General expenses	11,391

8. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Auditors' remuneration	7,391	6,835
Auditors' remuneration for non audit work	4,000	3,840
Depreciation - owned assets	35,461	33,911
Depreciation - assets on hire purchase contracts and finance leases	3,362	-
Other operating leases	100,074	92,941
Deficit on disposal of fixed assets	11,625	-

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	1,585,068	1,753,850
Social security costs	177,171	181,377
Other pension costs	122,600	140,313
	<u>1,884,839</u>	<u>2,075,540</u>

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

	2025	2024
Employees	<u>44</u>	<u>48</u>

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

	2025	2024
£60,001 - £70,000	-	1
£70,001 - £80,000	2	2
	<u>2</u>	<u>3</u>

Contributions were made into the Pension Schemes for the higher paid employees of £12,698 (2024: £19,298)

The total key management remuneration including pension and benefits as noted above is £91,069 (2024: £166,279)

During the year, there were no payments as a result of redundancy (2024: £18,459).

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	22,429
Charitable activities	
Courses and training	3,030,581
Investment income	1,333
Total	<u>3,054,343</u>
EXPENDITURE ON	
Raising funds	648
Charitable activities	
Courses and training	488,115
Staff costs	2,086,486
Establishment	199,173
Plant material and equipment	55,353
General expenses	222,009
Total	<u>3,051,784</u>
NET INCOME	2,559
RECONCILIATION OF FUNDS	
Total funds brought forward	302,206
TOTAL FUNDS CARRIED FORWARD	<u><u>304,765</u></u>

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

12. TANGIBLE FIXED ASSETS

	Short leasehold £	Long leasehold £	Plant and machinery £	Totals £
COST				
At 1 September 2024	74,370	335,000	921,172	1,330,542
Additions	-	-	66,403	66,403
Disposals	-	-	(723,923)	(723,923)
At 31 August 2025	74,370	335,000	263,652	673,022
DEPRECIATION				
At 1 September 2024	74,370	71,330	828,868	974,568
Charge for year	-	8,917	29,906	38,823
Eliminated on disposal	-	-	(710,548)	(710,548)
At 31 August 2025	74,370	80,247	148,226	302,843
NET BOOK VALUE				
At 31 August 2025	-	254,753	115,426	370,179
At 31 August 2024	-	263,670	92,304	355,974

The long term leasehold premises were re-valued to £335,000 on 9 November 2016 by Hughes Ellard Limited.

If the buildings had not been included at valuation, they would have been included under the historical cost convention as follows:

	2025 £	2024 £
Cost	383,307	383,307
Accumulated depreciation	(210,577)	(204,179)
	172,730	179,128

The net book value of tangible assets within the above includes £26,899 (2024: £nil) in respect of assets held under hire purchase contracts.

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

12. TANGIBLE FIXED ASSETS - continued

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery £
COST	
Additions	<u>30,261</u>
DEPRECIATION	
Charge for year	<u>3,362</u>
NET BOOK VALUE	
At 31 August 2025	<u><u>26,899</u></u>
At 31 August 2024	<u><u>-</u></u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	155,969	115,614
Prepayments	127,710	165,801
	<u>283,679</u>	<u>281,415</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 16)	7,500	10,310
Hire purchase (see note 17)	9,847	-
Trade creditors	30,632	39,844
Social security and other taxes	40,284	154,741
VAT	62,491	43,192
Other creditors	2,222	1,713
Accruals and deferred income	110,339	84,386
Income in advance	106,210	28,451
	<u>369,525</u>	<u>362,637</u>

The bank overdraft is secured on all the assets of the company.

Deferred income relates to course deposits and fees, which have been invoiced, but not performed by the year end. Deferred income is included in other creditors above.

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FOR THE YEAR ENDED 31 AUGUST 2025**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued

The amount of this income is as follows:

	2025	2024
	£	£
Deferred at 31 August 2024	28,451	46,035
Release during the year	(28,451)	(46,035)
Deferred during the year	106,210	28,451
	<u>106,210</u>	<u>28,451</u>
Deferred at 31 August 2025	<u>106,210</u>	<u>28,451</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans (see note 16)	-	7,190
Hire purchase (see note 17)	16,893	-
	<u>16,893</u>	<u>7,190</u>
	<u>16,893</u>	<u>7,190</u>

16. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank loans	7,500	10,310
	<u>7,500</u>	<u>10,310</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	-	7,190
	<u>-</u>	<u>7,190</u>

17. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	2025	2024
	£	£
Net obligations repayable:		
Within one year	9,847	-
Between one and five years	16,893	-
	<u>9,847</u>	<u>-</u>
	<u>26,740</u>	<u>-</u>

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

17. LEASING AGREEMENTS - continued

	Non-cancellable operating leases	
	2025	2024
	£	£
Within one year	64,000	58,828
Between one and five years	206,260	202,450
In more than five years	943,600	983,600
	<u>1,213,860</u>	<u>1,244,878</u>

18. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	Transfers between funds £	At 31.8.25 £
Unrestricted funds				
General fund	220,119	155,784	2,862	378,765
Fair value reserve	84,646	-	(2,862)	81,784
	<u>304,765</u>	<u>155,784</u>	<u>-</u>	<u>460,549</u>
TOTAL FUNDS	<u>304,765</u>	<u>155,784</u>	<u>-</u>	<u>460,549</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,110,037	(2,954,253)	155,784
	<u>3,110,037</u>	<u>(2,954,253)</u>	<u>155,784</u>
TOTAL FUNDS	<u>3,110,037</u>	<u>(2,954,253)</u>	<u>155,784</u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	214,692	2,559	2,868	220,119
Fair value reserve	87,514	-	(2,868)	84,646
	<u>302,206</u>	<u>2,559</u>	<u>-</u>	<u>304,765</u>
TOTAL FUNDS	<u>302,206</u>	<u>2,559</u>	<u>-</u>	<u>304,765</u>

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

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,054,343	(3,051,784)	2,559
TOTAL FUNDS	<u>3,054,343</u>	<u>(3,051,784)</u>	<u>2,559</u>

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

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.25 £
Unrestricted funds				
General fund	214,692	158,343	5,730	378,765
Fair value reserve	87,514	-	(5,730)	81,784
	<u>302,206</u>	<u>158,343</u>	<u>-</u>	<u>460,549</u>
TOTAL FUNDS	<u>302,206</u>	<u>158,343</u>	<u>-</u>	<u>460,549</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	6,164,380	(6,006,037)	158,343
TOTAL FUNDS	<u>6,164,380</u>	<u>(6,006,037)</u>	<u>158,343</u>

**SOUTHAMPTON ENGINEERING TRAINING
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025 nor for the year ended 31 August 2024.

20. COMPANY STATUS

The Association is limited by guarantee of the members, each of whom is due to contribute a maximum of £10 whilst a member or, within one year of ceasing to be member. The number of members, who are the trustees, in 2025 was 5 (2024: 5).

21. TAXATION

The association has charitable status and exemption from taxation has been granted under the Corporation Taxes Act 2010.



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