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**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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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

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**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.

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**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.

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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, 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

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

The quality of education	<b>Good</b>
Behaviour and attitudes	<b>Good</b>
Personal development	<b>Good</b>
Leadership and management	<b>Good</b>
Apprenticeships	<b>Good</b>
Overall effectiveness	<b>Good</b>

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.

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**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

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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.

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**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.

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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 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.

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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.

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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 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.

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**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.

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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  
\_\_\_\_\_  
DATE

G THOMPSON

**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](http://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**

		<u>Unrestricted Funds</u>	
	Notes	31.7.22	31.7.21
		£	£
<b>INCOME:</b>			
<b>Charitable activities:</b>			
Course Fees		1,211,934	1,159,656
Rents receivable		158,303	171,522
Membership Fees		240	240
Government Grants		0	0
<b>Investment income:</b>			
Investments - Deposit account interest		1,280	5,615
<b>Total</b>		1,371,757	1,337,033
<b>EXPENDITURE:</b>			
<b>Charitable activities:</b>			
Provision of training services	4	1,404,210	1,325,870
Governance costs	6	23,147	21,512
<b>Total</b>		1,427,357	1,347,382
<b>NET (EXPENDITURE)</b>		(55,600)	(10,349)
<b>NET INCOMING RESOURCES FOR THE YEAR/ NET MOVEMENT IN FUNDS IN YEAR</b>		(55,600)	(10,349)
<b>RECONCILIATION OF FUNDS:</b>			
<b>TOTAL FUNDS BROUGHT FORWARD</b>		5,456,633	5,466,982
<b>TOTAL FUNDS CARRIED FORWARD</b>		5,401,033	5,456,633

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	
		£	£	£	£
<b>FIXED ASSETS:</b>					
Tangible assets	8		3,596,112		3,447,765
Investments	9		100		100
<b>Total fixed assets</b>			<b>3,596,212</b>		<b>3,447,865</b>
<b>CURRENT ASSETS:</b>					
Debtors	10	170,099		163,687	
Cash at bank and in hand		1,705,426		1,915,543	
<b>Total current assets</b>		<b>1,875,525</b>		<b>2,079,230</b>	
<b>LIABILITIES:</b>					
<b>Creditors: Amounts falling due within one year</b>	11.		<b>70,704</b>		<b>70,462</b>
<b>NET CURRENT ASSETS</b>			<b>1,804,821</b>		<b>2,008,768</b>
<b>NET ASSETS</b>			<b>5,401,033</b>		<b>5,456,633</b>
<b>THE FUNDS OF THE CHARITY:</b>					
<b>Unrestricted funds</b>					
Unrestricted funds	12		5,401,033		5,456,633
<b>TOTAL CHARITY FUNDS</b>			<b>5,401,033</b>		<b>5,456,633</b>

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
	226,028	204,723

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2022**

<b>4. PROVISION OF TRAINING SERVICES</b>	31.7.22	31.7.21
	£	£
<b>Costs directly allocated to activities</b>		
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>

<b>5. STAFF COSTS AND NUMBERS</b>	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>

<b>6. GOVERNANCE COSTS</b>	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 £	
<b>COST:</b>				
At 1.8.21	4,074,247	528,984	72,980	
Additions	200,755	-	-	
Disposals	-	-	-	
At 31.7.22	4,275,002	528,984	72,980	
<b>DEPRECIATION:</b>				
At 1.8.21	1,192,643	132,058	72,971	
Charge for year	57,958	-	-	
Eliminated on disposals	-	-	-	
At 31.7.22	1,250,601	132,058	72,971	
<b>NET BOOK VALUE:</b>				
At 31.7.22	3,024,401	396,926	9	
At 31.7.21	2,881,604	396,926	9	

	Plant & machinery £	Fixtures & fittings £	Motor vehicles £	Totals £
<b>COST:</b>				
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	910,407	233,088	197,838	6,218,299
<b>DEPRECIATION:</b>				
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	760,789	219,323	186,445	2,622,187
<b>NET BOOK VALUE:</b>				
At 31.7.22	149,618	13,765	11,393	3,596,112
At 31.7.21	141,396	12,638	15,192	3,447,765

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**

<b>9. FIXED ASSET INVESTMENTS</b>	31.7.22	31.7.21
	£	£
Cost of Investment in Subsidiary Company	100	100

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

<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.7.22	31.7.21
	£	£
Trade debtors	114,625	103,279
Prepayments and accrued income	55,474	60,408
	170,099	163,687

<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	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
	70,704	70,462

<b>12. FUNDS</b>	General Funds	Total	
	(Unrestricted)		
	£	£	£
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	5,401,033	5,401,033	5,456,633

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
	5,401,033	5,401,033	5,456,633

**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	
	£	£	£	£
<b>INCOME:</b>				
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
<b>OTHER INCOME:</b>				
Rents receivable	158,303		171,522	
Deposit account interest	1,280	159,583	5,615	177,137
<b>TOTAL INCOME</b>		1,371,757		1,337,033
<b>EXPENDITURE:</b>				
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
<b>SURPLUS BEFORE DEPRECIATION</b>		41,977		95,748
<b>DEPRECIATION</b>				
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
<b>NET (DEFICIT) FOR THE YEAR</b>		(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**

<b>EXPENDITURE:</b>	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>
<b>DEPRECIATION</b>					
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>
<b>TOTAL</b>		<u><u>1,427,357</u></u>		<u><u>1,284,570</u></u>	<u><u>142,787</u></u>

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

**INCOME AND EXPENDITURE ACCOUNT - workings only  
FOR THE YEAR ENDED 31 JULY 2021**

<b>EXPENDITURE:</b>	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
		1,241,285		1,092,149	149,136
<b>DEPRECIATION</b>					
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
		106,097		104,254	1,843
		0			
<b>TOTAL</b>		1,347,382		1,196,403	150,979

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**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	
	£	£	£	£
<b>NET (DEFICIT) FOR THE YEAR</b>		(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)
<b>Net cash generated by operating activities</b>		35,807		30,538
<b>Cash flows from other sources:</b>				
Proceeds from the sale of fixed assets		0		1,600
<b>Application of cash:</b>				
Purchase of fixed assets		(245,924)		(42,162)
<b>NET (DECREASE) IN CASH</b>		(210,117)		(10,024)
Cash at bank and in hand at the beginning of the year		1,915,543		1,925,567
<b>CASH AT BANK AND IN HAND AT THE END OF THE YEAR</b>		1,705,426		1,915,543

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