

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

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

**FOR**

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

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

WEDNESDAY



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27/12/2023

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COMPANIES HOUSE

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

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FOR THE YEAR ENDED 31 JULY 2023**

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**DONCASTER ROTHERHAM AND DISTRICT MOTOR  
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**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 JULY 2023**

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

**DONCASTER ROTHERHAM AND DISTRICT MOTOR  
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**REPORT OF THE COUNCIL  
FOR THE YEAR ENDED 31 JULY 2023**

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The council members (trustees) who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2023. The council members have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRATEGIC REPORT**

**STRUCTURE, GOVERNANCE AND MANAGEMENT  
GOVERNING DOCUMENT**

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

**RECRUITMENT AND APPOINTMENT OF COUNCIL**

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

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

**ORGANISATIONAL STRUCTURE**

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

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

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**REPORT OF THE COUNCIL  
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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**PAY POLICY FOR KEY STAFF**

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

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

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

**STAFF DESIGNATION BY OCCUPATIONAL ROLE (AS OF DECEMBER 2023)**

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

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

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

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

**DONCASTER ROTHERHAM AND DISTRICT MOTOR  
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**REPORT OF THE COUNCIL  
FOR THE YEAR ENDED 31 JULY 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**OUR AIMS**

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

**OUR OBJECTIVES**

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

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

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

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

Our corporate goals are:-

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

**ACCESS TO TRAINING AND COMPANY ETHOS**

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

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

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

**DONCASTER ROTHERHAM AND DISTRICT MOTOR  
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**REPORT OF THE COUNCIL  
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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**QUALITY OF PROVISION AND AUDIT OF STANDARDS**

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

Inspections are graded as follows:-

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

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

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

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

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

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

**STAFF DEVELOPMENT**

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

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

**QUALITY STANDARDS**

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

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

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

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

**RANGE OF QUALIFICATIONS AND AWARDS**

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

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

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

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

**ACHIEVEMENTS AND PERFORMANCE**

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

**APPRENTICES**

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

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

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

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

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

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

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

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

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

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**PERFORMANCE AGAINST PROFILE**

Education Skills Funding Agency Apprentice Programme

2022/2023 Provisional

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

2021/2022

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

2020/2021

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

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

**SCHOOLS PROGRAMMES**

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

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

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

**OTHER TRAINING PROGRAMMES**

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

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**SAFEGUARDING, PREVENT & BRITISH VALUES**

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

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

**RISK MANAGEMENT**

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

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

The Council continues to review spending and investment policies

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

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

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

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

**MAIN RISKS**

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

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

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

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

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

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

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

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

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

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

**FUTURE CENTRE DEVELOPMENTS AND OBJECTIVES 2023/2024**

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

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

**FINANCIAL REVIEW**

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

**DONCASTER ROTHERHAM AND DISTRICT MOTOR  
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**REPORT OF THE COUNCIL  
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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**RESERVES POLICY**

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

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

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

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

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

**INVESTMENT POLICY**

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

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

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

**MEMBERS OF THE COUNCIL**

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

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**REPORT OF THE COUNCIL  
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**STATEMENT OF COUNCIL MEMBERS' RESPONSIBILITIES**

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

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

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

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

In so far as the council members are aware:

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

**AUDITORS**

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

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



G Thompson - Chair

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

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**Opinion**

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

In our opinion the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

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

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

**Opinions on other matters prescribed by the Companies Act 2006**

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

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

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

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**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of council members**

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

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

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

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**Our responsibilities for the audit of the financial statements**

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

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

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

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

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

Audit procedures performed by the engagement team include:

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

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

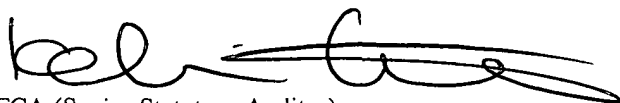
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

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

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**Use of our report**

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



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

Date: ..... 12/12/23 .....

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

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

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

The notes form part of these financial statements

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

**BALANCE SHEET  
31 JULY 2023**

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

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



G Thompson - Chair

The notes form part of these financial statements

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

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

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

The notes form part of these financial statements

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

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

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

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

**2. ANALYSIS OF CHANGES IN NET FUNDS**

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

The notes form part of these financial statements

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

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

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**1. COMPANY STATUS**

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

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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

**Income**

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

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

**Expenditure**

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

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

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

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

**Tangible fixed assets**

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

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

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

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

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**2. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

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

**Investment property**

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

**Taxation**

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

**Fund accounting**

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

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

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

**Pension costs and other post-retirement benefits**

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

**Preparation of consolidated financial statements**

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

**3. CHARITABLE ACTIVITIES**

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

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

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

**4. INVESTMENT INCOME**

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

**5. CHARITABLE ACTIVITIES**

**Provision of training services**

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

**6. SUPPORT COSTS**

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

**7. NET INCOME/(EXPENDITURE)**

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

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

**8. COUNCIL MEMBERS' REMUNERATION AND BENEFITS**

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

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

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

**8. COUNCIL MEMBERS' REMUNERATION AND BENEFITS - continued**

**Council Members' expenses**

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

**9. STAFF COSTS**

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

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

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

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

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

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

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

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

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**RECONCILIATION OF FUNDS**

Total funds brought forward 5,456,633

**TOTAL FUNDS CARRIED FORWARD**

5,401,033

**11. TANGIBLE FIXED ASSETS**

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

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

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

**12. FIXED ASSET INVESTMENTS**

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

There were no investment assets outside the UK.

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

**13. INVESTMENT PROPERTY**

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

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

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

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

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

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**16. LEASING AGREEMENTS**

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

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

**17. MOVEMENT IN FUNDS**

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

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

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

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

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

**17. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

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

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

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

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

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

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

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

**DONCASTER ROTHERHAM AND DISTRICT MOTOR  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2023**

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**18. CAPITAL COMMITMENTS**

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

**19. RELATED PARTY DISCLOSURES**

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

**DONCASTER ROTHERHAM AND DISTRICT MOTOR  
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JULY 2023**

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

This page does not form part of the statutory financial statements

**DONCASTER ROTHERHAM AND DISTRICT MOTOR  
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JULY 2023**

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

This page does not form part of the statutory financial statements