

**COUNCIL MEMBERS REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

FOR

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

THURSDAY



AAJHNA3

A24

16/12/2021

#14

COMPANIES HOUSE

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

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

	Page
Report of the Council	1 - 13
Report of the Auditors	14 - 16
Income and Expenditure Account/Statement of Financial Activities	17
Balance Sheet	18
Notes to the Financial Statements	19 - 24
The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	25
Income and Expenditure Account - workings	26 - 27
Cash Flow Statement - workings	28

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2021**

The Council present their Report with the audited financial statements of the company for the year ended 31 July 2021.

REFERENCE AND ADMINISTRATIVE INFORMATION

Statutory references:

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

Charity registration number: 518473

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

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

Council members:

- * P Coggan
- * G M Thompson
- * G C Harmer
- * M Wainwright
- * M Miller
- * L Wright
- A Stockham
- M Stead
- A Scott

*Denotes member of the Executive Council

Secretary: A Scott

Group Training Manager: J Mace

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

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

Lloyds TSB
High Street
Doncaster
DN1 1BH

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2021**

STRUCTURE GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

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

RECRUITMENT AND APPOINTMENT OF COUNCIL

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

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

ORGANISATIONAL STRUCTURE

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

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

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

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2021**

STAFF DESIGNATION BY OCCUPATIONAL ROLE

	<u>Doncaster Centre</u>	<u>Sheffield Centre</u>
Management	4	
Technical Tutors	10	2
LGV Driver and FLT Tutors	4	
Administrative Staff	5	
Functional Skills Tutor	1	
Business Studies Tutors	1	
Marketing	1	
Driver/Invigilator	1	
Cleaners	2	

Bi-monthly full staff meetings take place in the Doncaster and Sheffield Centres that are mandatory for all staff to attend to ensure staff are fully informed of Company developments. The Sheffield Centre staff, and any staff working remotely, are present for the meetings via Microsoft Teams. This method of communication has now been applied to the majority of meetings. On the intervening months a Quality Team meeting takes place at Doncaster to look at ways of improving training programmes. The meetings have a set agenda and ensure operational activities are assisted by an informed team of administrative and tutorial personnel.

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

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

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

OUR AIMS

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

OUR OBJECTIVES

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

We aim to provide the benefit of first class education and training to assist any individual employed or considering employment in the Retail Motor Trade or Road Transport Industry with a view to developing their skills, education and abilities. The Group Training Association admits persons of all social backgrounds. There is still a particular emphasis on providing training in a safe environment to young people (14 to 16 year age group) and apprentices.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2021**

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

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

Our corporate objectives are:-

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

ACCESS TO TRAINING AND COMPANY ETHOS

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

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

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

QUALITY OF PROVISION AND AUDIT OF STANDARDS

In May 2016 the Government's educational national inspection regime Ofsted visited the Group Training Association to carry out a three day inspection involving a team of four inspectors. The previous inspection was in May 2011. Although Ofsted inspectors can visit the GTA at any time, the next scheduled visit should be no later 2022.

Inspections are graded as follows:-

Grade 1	Outstanding
Grade 2	Good
Grade 3	Improvement required

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2021**

Grade 4 Inadequate

The Group Training Association was awarded the following Grades in May 2016:

➤ Effectiveness of provision	Grade 2
➤ Capacity to improve	Grade 2
➤ Outcomes for learners	Grade 2
➤ Quality of provision	Grade 2
➤ Leadership and management	Grade 2
➤ Safeguarding	Grade 2
➤ Equality and diversity	Grade 2
➤ Engineering (Motor Vehicle)	Grade 2
➤ Business Studies	Grade 2

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

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

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

STAFF DEVELOPMENT

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

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

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2021**

QUALITY STANDARDS

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

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

The Group Training Association has maintained good programme assessments via Sheffield Local Education Authority contract monitoring during 2020-2021 for the provision of 14-16 school vocational programmes in Sheffield. Sheffield Centre is currently risk banded as green, low risk.

RANGE OF QUALIFICATIONS AND AWARDS

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

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

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

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

ACHIEVEMENTS AND PERFORMANCE

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

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2021**

APPRENTICES

The Group Training Association tendered for a Government funded contract with the Education and Skills Funding Agency. This Government legislated contract has an important significance to the Group Training Association as it accounts for over sixty percent of the course income funding. In June 2017 the Group Training Association was awarded Government funding apprentice training contract for levy paying employers despite fierce competition from colleges and other training organisations that operate on a national basis.

Since 2017 there have been continued changes to every part of an apprenticeship from the funding through to assessment and qualifications. Implemented by the Education and Skills Funding Agency, Apprenticeship Frameworks will no longer be funded from 31 July 2020 leaving only Apprenticeship Standards approved for Government funding. A training levy was introduced for larger employers and there were also changes to funding for medium to small employers. Standards are structured with an emphasis on end testing for assessment of an apprentice's competence. However, the lack of available standards for some motor vehicle specialisms i.e. Auto-Electrical means we are unable currently to recruit apprentices for some of these disciplines. This is likely to have a negative impact on the recruitment of apprentices, and subsequently income, of the Group Training Association. The COVID-19 Pandemic has continued to have a severe impact on employers recruiting apprentices. Data published by the Department for Education shows that there were 1,575 automotive apprenticeships in the period August to October 2020, the first quarter of the academic year. This is fifth consecutive year that there has been a reduction in apprenticeship starts. National figures for vehicle maintenance and repair apprenticeship starts have fallen by 95% compared to the previous year.

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

The Group Training Association opened a Training Centre in Sheffield in September 2007 to enable it to take up a contract with Sheffield LEA to deliver motor vehicle vocational programmes for schools in the Sheffield region. Sheffield LEA has once again re-contracted with the Group Training Association for the academic year from September 2021 to July 2022. The Group Training Association also has thirty four apprentices following their training programmes at the Sheffield Centre.

The Group Training Association is continually seeking to offer additional training to enhance the range of training work. Changes to the car testing regime by the Government offered opportunities for the Group Training Association to become involved in providing training for prospective car and motorcycle MOT testing. The Group Training Association has purchased all the required equipment to enable the provision of the MOT testing and assessment.

With the introduction of the new apprenticeship Standards and the requirement for new end point assessments by a separate End Point Assessment centre (EPA) the Group Training Association has identified the possible need for this apprenticeship service for other institutions and existing manufactures on the Doncaster site for light and heavy vehicle as well as panel and paint.

We have also invested in equipment to operate the IMI Accreditation DSV A MOT qualifications to include Service Technician, Vehicle Air Conditioning, Vehicle Inspection and Vehicle Refinishing from our

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2021**

Doncaster Centre. Motorcycle ATA was approved to operate from our Sheffield Centre by IMI during 2013 and again in 2019.

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

PERFORMANCE AGAINST PROFILE

Education Skills Funding Agency Apprentice Programme

2017 – 2018

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	NATIONAL AVERAGE SUCCESS RATE
16-18	62	52	83.87%	69.5%
19-21	54	40	74.07	69.7%
TOTAL	116	92	78.97%	69.6%

2018 – 2019

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	NATIONAL AVERAGE SUCCESS RATE
16-18	77	64	83.12%	67.4%
19-21	41	29	70.74%	67.5%
TOTAL	118	93	78.81%	67.5%

2019 – 2020 Provisional

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	NATIONAL AVERAGE SUCCESS RATE
16-18	83	72	86.75%	Not Published
19-21	43	34	79.07%	Not Published
TOTAL	126	106	84.13%	Not Published

2020 – 2021 Provisional

AGE	APPRENTICES	ACHIEVERS	GTA SUCCESS RATE	NATIONAL AVERAGE SUCCESS RATE
16-18	65	57	87.5% updated	Not Published
19-21	38	30	77.8% updated	Not Published
TOTAL	103	86	83.6% updated	Not Published

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

SCHOOLS PROGRAMMES

The Group Training Association has been providing motor vehicle vocational training programmes for schools in South Yorkshire at its Training Centres and at school premises for a number of years. Due to changes in the Government League Tables for schools these programmes have again reduced in numbers. At present some sixteen schools have programmes operated by the Group Training Association with no school learners at the Doncaster Centre and forty one school learners at the Sheffield Centre.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2021**

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

In 2016 The Sheffield Local Authority enquired if the Group Training Association was able to provide construction training for learners still at school. The Group Training Association started a pilot scheme on construction training in 2018 as consequence an additional vocationally experienced tutor has been employed to operate this programme which has continued to grow in 2020.

OTHER TRAINING PROGRAMMES

In August 2016 the Group Training Association took the decision to apply for direct approval and to produce all of its own training material for Driver Certificate of Competence (Driver CPC). This has been successfully carried out and the Group Training Association has direct approval to operate the Driver CPC courses via JAUPT. Ten days of courses were re-approved in August 2021

SAFEGUARDING, PREVENT & BRITISH VALUES

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

All staff and apprentices under-take Safeguarding and Prevent training, all staff who work with young people are subject to DBS checks. In addition, we have held the Investors in People Award since 1994, for which we were re-accredited in January 2020.

RISK MANAGEMENT

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

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

The Council has reviewed spending and investment policies and maintained a reduced capital spending programme over the past few years. This has enabled the organisation to maintain a yearly surplus of income over expenditure until this financial year when a small deficit has been recorded. Re-development of the Doncaster Forklift Truck Centre into a new training Centre for Training and Educational is still a consideration. Re-development and upgrade of the workshop and training rooms in the main training centre at Doncaster commenced July 2021. Further improvements to other premises that the organisation owns continue to be considered. The organisation still has a clear focus on extending the geographical area that the Company operates in to increase the amount of business into the company. Re-development and option to purchase Unit 3 Rands Lane in 2023 in Doncaster will involve substantial capital expenditure to be sourced from the company's own funds.

Over the past few years staff levels have been reduced to reflect the reduction in income received by the Company. Staff numbers are now stable but due to the financial impact a review of staff requirements will be carried out in 2021-2022.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2021**

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

The investment policy for surplus monies was reviewed in 2011 and an account was opened with Lloyds Bank that has produced improved interest rates for deposits. These interest rates from Lloyds have now reduced and are closer to the rates offered by Barclays. The Council maintains a substantial reserve of monies to minimise possible cash flow problems due to the economic climate following the changes in Apprenticeship funding and Britain's decisions to leave the European Union.

MAIN RISKS

The continued changes to the apprenticeship structure and ESFA funding system through 2021/2022 may have an impact on achievement rates, apprentice recruitment and financial income. All employers now have to adjust to using the Digital Account Service (DAS) to direct Government funding to the GTA for their apprenticeship training.

With the introduction of the apprenticeship Standards and the existing Frameworks from July 2020 no longer being funded, this has created extra burdens on employers which previously did not exist. Employers are now responsible for funding setup and allocations for apprenticeships. This is proving more problematic for smaller employers who do not necessarily have the time or resource to perform these processes. This has consequently increased the load on the GTA who have allocated more staff time to guiding employers.

Due to the raising of the school leaving age and the large number of school learners who have not achieved a grade 4 to 9 in GCSE English and Maths, the Government has made it an apprentice contract requirement that all apprentices are taught English and Maths up to Level 2.

The Education & Skills Funding Agency introduced a minimum contract value (MCV) for contracting with training suppliers. This was initially set at £500,000 for 2011-12 contract period and has remained constant since then for each contract year but may increase in following years. The MCV at present does not impact on the Group Training Association contract value, but may in future years unless the GTA is able to maintain and increase apprentice numbers via the current Standards offered and by increasing and the diversity of apprenticeships offered.

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

Due to the Government's Spending Review limiting the budgets of schools and changes to the qualification points systems, in 2014 there was approximately 3000 approved courses by Ofqual, there are now between 200-300. Schools are reviewing their motor vehicle vocational programmes and are reducing the number of learners on these programmes.

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

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

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2021**

- Continues to monitor the motor and logistics sector for changes manufactures trends, advancing technologies, changes in government legislation and public opinion.

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

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

Another risk to the GTA's operations is the government's drive to promote electric cars and in 2020, sales of new alternatively-fuelled cars outsold their diesel engine counterparts for the first time. This will have a major impact on the motor trade and in particular, the demand for apprenticeships and the nature of the training provided. The GTA is well placed to provide the relevant training but the impact on the number of apprenticeships is as yet unclear. As a result, the GTA is looking to increase the range of courses offered for persons "employed or intending to be employed in such other activities as may benefit from the training services provided by the Association" (to quote from the GTA's charitable objects).

FUTURE CENTRE DEVELOPMENTS AND OBJECTIVES 2021 / 2022

- Continue placement marketing in an effort to expand apprentice contract numbers
- To expand the operation area for the apprenticeship programme to include all of South Yorkshire and the Sheffield City Region
- To maintain apprenticeship success rates at, or above, KPI's
- Implement the new ESFA apprentice funding system
- To continue development of driver training courses
- Progress and run the new MOT Testers training programme
- Develop the school learner's construction programme further
- Expand the business administration and related apprenticeships
- Invest in training facilities and equipment to be more in line with the latest technological developments in the sector
- Monitor Government directives on proposed changes to programmes
- To uphold the staff development programme
- Provide facilities and support for all Manufacturers' courses

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

FINANCIAL REVIEW

During the year under review resources expended have exceeded incoming resources by just £10,349, compared to a deficit of £73,947 in 2020, an improvement of £63,598. Although total income has fallen in the year by £31,198, expenditure has fallen by £94,796, to give the net reduction in the deficit of £63,598. The Council is carefully monitoring projected income and expenditure levels to ensure that the GTA continues to have a financially viable operation. It should be noted that there is a surplus before depreciation of £95,748 compared to a surplus of £22,995 in 2020. This means that the GTA is still generating a positive cash flow from its operations despite the apparent deficit.

RESERVES POLICY

The Group Training Association reserves at the year-end are represented by the accumulated fund of £5,456,633 (2020 - £5,466,982) shown on the balance sheet. Of this amount, £3,541,090 (2020 - £3,541,415) is represented by the Company's fixed assets, investment and working capital. The Group Training Association free reserves are represented by cash held at the bank amounting to £1,915,543 (2020 -

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2021**

£1,925,567). The free reserves are held at this level because the Council are particularly mindful of the operating costs of Motor Vehicle Training Workshops and in particular the promotion of a safe environment for training in vehicle body repair and paint operations, not to mention unforeseen circumstances.

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

- (a) the potential redevelopment of the Doncaster Forklift Truck building (although on hold for the time being)
- (b) purchasing a property in Sheffield to replace the current rented property when its lease expires.
- (c) the GTA has an option to purchase a unit currently rented in Doncaster when the lease expires in 2023
- (d) the ongoing renovation of classrooms, which commenced in the year ended 31 July 2021 and which continues into the following year.

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

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

INVESTMENT POLICY

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

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

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

The Council are also mindful of the impact of inflation on the company's cash reserves, which is now increasing to 4 – 5% per annum, compared with figures of 2 – 3% previously and will consider what action ought to be taken in this respect (if any).

RESPONSIBILITIES OF THE COUNCIL

The council are responsible for preparing the Report of the Council and the financial statements in accordance with applicable law and regulations.

**DONCASTER ROTHERHAM AND DISTRICT MOTOR TRADES
GROUP TRAINING ASSOCIATION LIMITED
REPORT OF THE COUNCIL FOR THE
YEAR ENDED 31 JULY 2021**

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

Under company law the council must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group Training Association and of its incoming resources and application of resources, including income and expenditure, for that period. In preparing these financial statements, the council are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Company will continue on that basis

The Council is responsible for keeping proper accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The council is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

MEMBERS OF THE COUNCIL

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

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he should have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AUDITORS

D & J Randles Ltd will be proposed for re-appointment at the forthcoming annual general meeting.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued March 2005) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Council and signed on its behalf:-


_____ G THOMPSON

14 December 2021

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

Opinion

We have audited the financial statements of Doncaster, Rotherham & District Motor Trades Group Training Association Limited (the 'company') for the year ended 31 July 2021 which comprise the Income Statement, Balance Sheet and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 July 2021 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The Council are responsible for the other information. The other information comprises the information in the Report of the Council, but does not include the financial statements and our Report of the Auditors thereon.

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Auditors' responsibilities for the audit of the financial statements

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

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the Officers and other management (as required by auditing standards).
- we had regards to laws and regulations in areas that directly affect the financial statements including financial reporting and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- with the exception of any known or possible non-compliance, and as required by auditing standards, our work in respect of these was limited to enquiry of the Officers.
- we communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.
- we addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of operations.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' (or council members') remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Council were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Council.

Responsibilities of the Council

As explained more fully in the Statement of the Council's Responsibilities set out on pages twelve and thirteen, the Council are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Council determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Use of our report

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



David F Randles FCA (Senior Statutory Auditor)
for and on behalf of D & J Randles Limited
Chartered Accountants
Statutory Auditors
203 Askern Road
Bentley
Doncaster
South Yorkshire
DN5 0JR

14 December 2021

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

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)**

FOR THE YEAR ENDED 31 JULY 2021

		<u>Unrestricted Funds</u>	
	Notes	<u>31.7.21</u>	<u>31.7.20</u>
		£	£
INCOME:			
Charitable activities:			
Course Fees		1,159,656	1,235,460
Rents receivable		171,522	99,575
Membership Fees		240	240
Government Grants		0	17,177
Investment income:			
Investments - Deposit account interest		5,615	15,779
Total		<u>1,337,033</u>	<u>1,368,231</u>
EXPENDITURE:			
Charitable activities:			
Provision of training services	4	1,325,870	1,419,993
Governance costs	6	21,512	22,185
Total		<u>1,347,382</u>	<u>1,442,178</u>
NET (EXPENDITURE)		(10,349)	(73,947)
NET INCOMING RESOURCES FOR THE YEAR/ NET MOVEMENT IN FUNDS IN YEAR		<u>(10,349)</u>	<u>(73,947)</u>
RECONCILIATION OF FUNDS:			
TOTAL FUNDS BROUGHT FORWARD		5,466,982	5,540,929
TOTAL FUNDS CARRIED FORWARD		<u>5,456,633</u>	<u>5,466,982</u>

The notes on pages 19 to 24 form part of these accounts

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

**BALANCE SHEET
AT 31 JULY 2021**

	Notes	31.7.21		31.7.20	
		£	£	£	£
FIXED ASSETS:					
Tangible assets	8		3,447,765		3,513,300
Investments	9		100		100
Total fixed assets			3,447,865		3,513,400
CURRENT ASSETS:					
Debtors	10	163,687		156,073	
Cash at bank and in hand		1,915,543		1,925,567	
Total current assets		2,079,230		2,081,640	
LIABILITIES:					
Creditors: Amounts falling due within one year	11	70,462		128,058	
NET CURRENT ASSETS			2,008,768		1,953,582
NET ASSETS			5,456,633		5,466,982
THE FUNDS OF THE CHARITY:					
Unrestricted funds					
Unrestricted funds	12		5,456,633		5,466,982
TOTAL CHARITY FUNDS			5,456,633		5,466,982

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Council on 14 December 2021

and signed on its behalf by:


 G THOMPSON

The notes on pages 19 to 24 form part of these accounts

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

1. COMPANY STATUS

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

2. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. The company meets the definition of a public benefit entity under FRS102.

Fund accounting

Unrestricted funds are available for use at the discretion of the council in furtherance of the general activities of the company.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

In the opinion of the council, all the funds held by the company are unrestricted.

Income and endowments

All income is included in the Statement of Financial Activities when the company is entitled to the income. The following specific policies are applied to particular categories of income:

Course fees are accounted for when earned

Investment income is accounted for when receivable

Grants are accounted for when the company is entitled to receive them

Expenditure

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

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

2. ACCOUNTING POLICIES (continued)

Tangible fixed assets

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

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

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

Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the income and expenditure account.

Preparation of consolidated financial statements

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

Taxation

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

3. NET INCOMING RESOURCES FOR THE YEAR

Net incoming resources for the year are stated after charging:

	31.7.21	31.7.20
	£	£
Depreciation - owned assets	100,797	98,942
Auditors remuneration: Audit services	3,960	3,834
Accountancy services	2,514	3,012
Operating lease expenses - land & buildings	70,780	70,410
Pension costs	27,042	29,971

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

4. PROVISION OF TRAINING SERVICES	31.7.21	31.7.20
	£	£
Costs directly allocated to activities		
Direct staff costs	674,158	708,783
Training & workshop costs	189,434	197,404
Premises costs	259,763	297,648
Support costs	73,048	82,342
Management & administration	129,467	133,816
	<u>1,325,870</u>	<u>1,419,993</u>

5. STAFF COSTS AND NUMBERS	31.7.21	31.7.20
	£	£
Staff costs were as follows:		
Salaries and wages	710,219	739,906
Social security costs	55,866	63,986
Pension costs	27,042	29,971
	<u>793,127</u>	<u>833,863</u>

No employee received emoluments of more than £60,000.

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

	31.7.21	31.7.20
Tutors	18	18
Administration	5	4
Health and safety, quality control & marketing	2	4
Management	4	4
Cleaners	2	2
	<u>31</u>	<u>32</u>

6. GOVERNANCE COSTS	31.7.21	31.7.20
	£	£
Salaries and office costs	13,500	13,200
Trustees meeting expenses	1,538	2,139
Audit fees	3,960	3,834
Accountancy costs	2,514	3,012
	<u>21,512</u>	<u>22,185</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

7. COUNCIL REMUNERATION AND RELATED PARTY TRANSACTIONS

Certain members of the executive council received expenses during the year.

The total amount payable amounted to £1,538 (2020 - £2,139).

No council member or other person related to the company had any personal interest in any contract or transaction entered into by the company during the year.

8. TANGIBLE FIXED ASSETS

	Freehold property £	Investment property £	Short Lease property £
COST:			
At 1.8.20	4,053,640	528,984	72,980
Additions	20,608	-	-
Disposals	-	-	-
At 31.7.21	<u>4,074,248</u>	<u>528,984</u>	<u>72,980</u>
DEPRECIATION:			
At 1.8.20	1,134,251	132,058	72,971
Charge for year	58,392	-	-
Eliminated on disposals	-	-	-
At 31.7.21	<u>1,192,643</u>	<u>132,058</u>	<u>72,971</u>
NET BOOK VALUE:			
At 31.7.21	<u>2,881,605</u>	<u>396,926</u>	<u>9</u>
At 31.7.20	<u>2,919,389</u>	<u>396,926</u>	<u>9</u>

	Plant & machinery £	Fixtures & fittings £	Motor vehicles £	Totals £
COST:				
At 1.8.20	929,085	357,881	202,318	6,144,888
Additions	21,554	0	0	42,162
Disposals	(81,159)	(129,036)	(4,480)	(214,675)
At 31.7.21	<u>869,480</u>	<u>228,845</u>	<u>197,838</u>	<u>5,972,375</u>
DEPRECIATION:				
At 1.8.20	773,830	338,270	180,208	2,631,588
Charge for year	33,421	3,916	5,068	100,797
Eliminated on disposals	(79,167)	(125,978)	(2,630)	(207,775)
At 31.7.21	<u>728,084</u>	<u>216,208</u>	<u>182,646</u>	<u>2,524,610</u>
NET BOOK VALUE:				
At 31.7.21	<u>141,396</u>	<u>12,637</u>	<u>15,192</u>	<u>3,447,765</u>
At 31.7.20	<u>155,255</u>	<u>19,611</u>	<u>22,110</u>	<u>3,513,300</u>

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

9. FIXED ASSET INVESTMENTS	31.7.21	31.7.20
	£	£
Cost of Investment in Subsidiary Company	<u>100</u>	<u>100</u>

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

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.7.21	31.7.20
	£	£
Trade debtors	103,279	95,581
Prepayments and accrued income	<u>60,408</u>	<u>60,492</u>
	<u>163,687</u>	<u>156,073</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.7.21	31.7.20
	£	£
Trade creditors	39,410	43,230
Social security & other taxes	14,896	13,807
Accrued expenses and deferred income	16,056	70,921
Amount owed to subsidiary	<u>100</u>	<u>100</u>
	<u>70,462</u>	<u>128,058</u>

12. FUNDS

	General Funds (Unrestricted)	Total	
	£	£	£
B/f 1 August 2020	5,466,982	5,466,982	5,540,929
Incoming resources	1,337,033	1,337,033	1,368,231
Resources expended	(1,347,382)	(1,347,382)	(1,442,178)
C/f 31 July 2021	<u>5,456,633</u>	<u>5,456,633</u>	<u>5,466,982</u>

The fund balances carried forward at 31 July 2020 are represented by :

Other net assets	93,325	93,325	28,115
Tangible fixed assets	3,447,765	3,447,765	3,513,300
Cash at bank and in hand	1,915,543	1,915,543	1,925,567
	<u>5,456,633</u>	<u>5,456,633</u>	<u>5,466,982</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

13. OPERATING LEASE COMMITMENTS

The company has the following total non-cancellable commitments in respect of operating leases relating to land & buildings:

	31.7.21	31.7.20
	£	£
Amounts due within 1 year	74,850	38,542
Amounts due within 2 - 5 years	41,075	61,275

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

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JULY 2021**

	31.7.21		31.7.20	
	£	£	£	£
INCOME:				
Membership fees	240		240	
Own course fees	228,457		198,411	
Other course fees & recharges	931,199	1,159,896	1,037,049	1,235,700
OTHER INCOME:				
Rents receivable	171,522		99,575	
Government grants	0		17,177	
Deposit account interest	5,615	177,137	15,779	132,531
TOTAL INCOME	1,337,033		1,368,231	
EXPENDITURE:				
Wages	766,085		803,892	
Pensions	27,042		29,971	
Telephone	32,941		29,242	
Post and stationery	13,622		17,737	
Advertising	3,861		2,547	
Motor expenses	17,418		22,093	
Training and workshop expenses	150,741		165,933	
Trainee lunches	3,280		3,725	
Meeting expenses	5,208		7,148	
Sundry expenses	3,844		11,008	
Cleaning	1,337		7,379	
Auditors remuneration	3,960		3,834	
Accountancy	2,514		3,012	
Payroll preparation	3,498		3,589	
Rates & water	25,324		38,034	
Doncaster rent	19,350		19,656	
Sheffield occupancy costs	69,472		67,490	
Insurance	20,483		19,864	
Light & heat	33,213		39,378	
Legal & professional fees	0		8,744	
Bank charges	5,699		2,790	
Repairs & renewals	32,393	1,241,285	38,170	1,345,236
SURPLUS BEFORE DEPRECIATION	95,748		22,995	
DEPRECIATION				
Freehold property	58,392		58,389	
Short leasehold property	0		1,651	
Plant & machinery	33,421		27,746	
Fixtures & fittings	3,916		3,726	
Motor vehicles	5,068		7,430	
(Profit)/(loss) on disposal of plant & machinery	1,992		(2,000)	
Loss on disposal of fixtures & fittings	3,058			
Loss on disposal of vehicles	250	106,097	0	96,942
NET (DEFICIT) FOR THE YEAR	(10,349)		(73,947)	

This page does not form part of the statutory financial statements

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

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

EXPENDITURE:	Direct Classification	Total £	% Charitable	Direct Charitable Expenditure £	Management & Admin £
Wages	Staff costs	766,085	85.00%	651,172	114,913
Pensions	Staff costs	27,042	85.00%	22,986	4,056
Telephone	Support	32,941	85.00%	28,000	4,941
Post and stationery	Support	13,622	85.00%	11,579	2,043
Advertising	n/a	3,861	0.00%	-	3,861
Motor expenses	Support	17,418	85.00%	14,805	2,613
Training & workshop expenses	Workshop	150,741	100.00%	150,741	-
Trainee lunches	Workshop	3,280	100.00%	3,280	-
Meeting expenses	Support	5,208	95.00%	4,948	260
Sundry expenses	Support	3,844	85.00%	3,267	577
Cleaning	Premises	1,337	85.00%	1,136	201
Auditors remuneration	n/a	3,960	0.00%	-	3,960
Accountancy	n/a	2,514	0.00%	-	2,514
Payroll preparation	Support	3,498	0.00%	-	3,498
Rates & water	Premises	25,324	100.00%	25,324	-
Rent	Premises	19,350	100.00%	19,350	-
Sheffield occupancy costs	Premises	69,472	100.00%	69,472	-
Insurance	Premises	20,483	100.00%	20,483	-
Light & heat	Premises	33,213	100.00%	33,213	-
Bank charges	n/a	5,699	0.00%	-	5,699
Repairs & renewals	Premises	32,393	100.00%	32,393	-
		1,241,285		1,092,149	149,136
DEPRECIATION					
Freehold property	Premises	58,392	100.00%	58,392	-
Plant & machinery	Workshop	33,421	100.00%	33,421	-
Fixtures & fittings	Support	3,916	85.00%	3,329	587
Motor vehicles	Support	5,068	85.00%	4,308	760
Loss on disposal of plant & machinery	Workshop	1,992	100.00%	1,992	-
Loss on disposal of fixtures & fittings	Support	3,058	85.00%	2,599	459
Loss on disposal of vehicles	Support	250	85.00%	213	37
		106,097		104,254	1,843
TOTAL		1,347,382		1,196,403	150,979

This page does not form part of the statutory financial statements

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

**INCOME AND EXPENDITURE ACCOUNT - workings only
FOR THE YEAR ENDED 31 JULY 2020**

EXPENDITURE:	Direct Classification	Total £	% Charitable	Direct Charitable Expenditure £	Management & Admin £
Wages	Staff costs	803,892	85.00%	683,308	120,584
Pensions	Staff costs	29,971	85.00%	25,475	4,496
Telephone	Support	29,242	85.00%	24,856	4,385
Post and stationery	Support	17,737	85.00%	15,076	2,661
Advertising	n/a	2,547	0.00%	0	2,547
Motor expenses	Support	22,093	85.00%	18,779	3,315
Training & workshop expenses	Workshop	165,933	100.00%	165,933	0
Trainee lunches	Workshop	3,725	100.00%	3,725	0
Meeting expenses	Support	7,148	95.00%	6,791	357
Sundry expenses	Support	11,008	85.00%	9,357	1,651
Cleaning	Premises	7,379	85.00%	6,272	1,107
Auditors remuneration	n/a	3,834	0.00%	0	3,834
Accountancy	n/a	3,012	0.00%	0	3,012
Payroll preparation	Support	3,589	0.00%	0	3,589
Rates & water	Premises	38,034	100.00%	38,034	0
Rent	Premises	19,656	100.00%	19,656	0
Sheffield occupancy costs	Premises	67,490	100.00%	67,490	0
Insurance	Premises	19,864	100.00%	19,864	0
Light & heat	Premises	39,378	100.00%	39,378	0
Legal & professional		8,744	100.00%	8,744	0
Bank charges	n/a	2,790	0.00%	0	2,790
Repairs & renewals	Premises	38,170	100.00%	38,170	0
		<u>1,345,236</u>		<u>1,190,908</u>	<u>154,328</u>
DEPRECIATION					
Freehold property	Premises	58,389	100.00%	58,389	0
#REF!	Premises	1,651	100.00%	1,651	0
Plant & machinery	Workshop	27,746	100.00%	27,746	0
Fixtures & fittings	Support	3,726	85.00%	3,167	559
Motor vehicles	Support	7,430	85.00%	6,316	1,114
(Profit) on disposal of plant & machinery	Workshop	(2,000)	100.00%	(2,000)	-
(Profit) on disposal of vehicles	Support	0	85.00%	-	-
		<u>96,942</u>		<u>95,269</u>	<u>1,673</u>
		<u>0</u>			
TOTAL		<u><u>1,442,178</u></u>		<u><u>1,286,177</u></u>	<u><u>156,001</u></u>

This page does not form part of the statutory financial statements

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

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JULY 2021**

	31.7.21		31.7.20	
	£	£	£	£
NET (DEFICIT) FOR THE YEAR		(10,349)		(73,947)
Adjustments for:				
Depreciation charges		100,797		98,942
Loss/(Profit) on disposal of fixed assets		5,300		(2,000)
(Increase)/decrease in debtors		(7,614)		8,249
(Decrease)/increase in creditors		(57,596)		47,468
Net cash generated by operating activities		30,538		78,712
Cash flows from other sources:				
Proceeds from the sale of fixed assets		1,600		2,174
Application of cash:				
Purchase of fixed assets		(42,162)		(210,505)
NET (DECREASE) IN CASH		(10,024)		(129,619)
Cash at bank and in hand at the beginning of the year		1,925,567		2,055,186
CASH AT BANK AND IN HAND AT THE END OF THE YEAR		1,915,543		1,925,567

This page does not form part of the statutory financial statements