

GASP MOTOR PROJECT

(A Company limited by guarantee)

Report and Financial Statements for the year ended 31 August 2022

Charity number: 1128635

Company number: 06830792

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Legal and administrative information

Status

Incorporated in the United Kingdom as a company limited by guarantee on 26 February 2009, it was registered as a Charity on 18 March 2009 and is regulated by the Charities Commission in England and Wales. It was established under a Memorandum of Association and is governed under its Articles of Association. All Trustees give their time voluntarily and receive no benefits from the Charity. New Trustees are appointed after an interview process. Any expenses reclaimed from the Charity are set out in note 6 to the financial statements.

Trustees

The Trustees of the Charity, who were also directors of the company, during the period, were as follows:

Mr Ian Watson, Chairman

Mr John Chaplin

Mr Ian Digman

Mr Stephen Drury

Mrs Margaret Jack

Mr Robert Pickles

Mr Nicholas Elliott (from Aug 2022)

Mr David Halliwell Hon Treasurer & Company Secretary (from Dec 2021)

Mr David Davis DL (resigned October 2021)

Mr Richard Draisey Hon Treasurer & Company Secretary (resigned May 2022)

Mr Adam Duce (resigned October 2021)

Mr Bruce Smith (resigned September 2022)

Registered Office

GASP Motor Project, The Sand Pit, Shere Road, Albury, Guildford, GU5 9BW

Bankers

CAF Bank Ltd, West Malling, Kent, ME19 4JQ

Management

Overall management rests with the Trustees, who are also directors of the company. Day-to-day management is delegated to the Chief Executive. This role is held by Mrs Alexandra Thompson.

Report of the Trustees for the 12 months ended 31 August 2022

The Trustees present their report and the financial statements for the year ended 31 August 2022. Reference and administrative information are set out on page 3. The financial statements comply with statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and reporting by Charities: SORP applicable to charities preparing their financial statements under FRS102.

Like so many charities across the county and country, GASP has had a very challenging operational and financial period over the last few years. COVID meant we had periods of closure during both the 2019/22 and 20/21 academic years. This financial year has been far more settled, with the organisation operational for 44 weeks of the year. This has been in part due to agreement from funders to have carried forward postponed courses from 2020/21, focussed fundraising and marketing, and a significant increase in demand from referring organisations as the long-term impact of periods of lockdown on Surrey children becomes more and more apparent.

GASP is incredibly grateful to our amazing volunteers who give up so much of their time to support, advise and engage with us. This of course includes our Board of Trustees who give significant time and expertise to the organisation. This year David Davis retired from GASP, having been one of the original Trustees who registered GASP as a charity in February 2009. Over the subsequent 12 years until his retirement in October 2021 David's contribution has been incalculable. His skillsets were a perfect match for GASP, as the Charity grew from the early and embryonic evening sessions in the Gomshall workshop to the life-changing alternative learning provision it is today. He brought to the table long years of professional engineering and management skills as a chartered civil engineer, combined with a wide knowledge of local authorities and awareness of social problems – David was a member of Surrey County Council for 16 years, including two years as its outstanding Chairman. Alongside that, we all enjoyed his twinkling humour and ability to get to the heart of any discussion in a few succinct words! We thank him for his outstanding contribution to the growth of the Charity.

We also said goodbye to Adam Duce and Richard Draisey, both of whom had made a significant contribution to the stewardship of the Charity during the COVID years, a period of great uncertainty when informed and responsive trusteeship was much needed.

We are delighted to welcome David Halliwell and Nick Elliott to the Board. David is the Finance Manager at Surrey Youth Focus, following an incredibly successful commercial career as an engineering and technical consultant. We are delighted that he has joined GASP as our treasurer and Company Secretary. Nick Elliott is Head at North East Surrey Short Stay School, and brings to GASP a wealth of educational and statutory provision knowledge and expertise. Nick will help to drive the GASP strategy forward and ensure we continue to review and assess our delivery in line with the needs of our Young People.

Aims and activities

The Company is a charity which exists to advance in life and help vulnerable, underachieving young people up to the age of 25 and resident in Surrey and neighbouring counties by means of: (a) an alternative learning facility; and (b) a recreational and leisure-time activity. Using hands-on kinaesthetic learning, students reengage with education through basic engineering and motor mechanics. Learning is evidenced with AQA unit awards, and participants develop personal skills and traits, facilitating positive life choices and social engagement.

The Trustees review the aims, objectives and activities of the Charity each year, to ensure they meet the needs of our students and referring organisations. Funders receive timely reports detailing expenditure and outcomes in line with funding agreements, and stakeholders receive a termly newsletter. GASP has rigorous safeguarding policies and procedures, and staff and volunteers have child protection and Prevent training. All staff adhere to Keeping Children Safe in Education.

This report looks at the activities the Charity has undertaken in the last academic year, and the outcomes our young people have achieved.

Operational delivery is varied, according to the needs of our students. We have worked with our partners, stakeholders and young people to ensure we are reflecting their needs

Workshop

Fixed Cohorts:

From our purpose-built workshop in Albury, just outside of Guildford, we host groups of up to six young people from a specific referring organisation. This may be one school, an alternative provider or third sector partner. Delivered to a ratio of 1:3, our instructors are all qualified engineers or motor mechanics who impart their knowledge and passion through innovative and engaging learning. The young people will often be on the periphery of mainstream education and have been identified as in need of additional support by their school. The majority of those attending will receive free school meals and have an Educational and Health Care Plan in place. Our curriculum is constantly being reviewed and updated to ensure active participation and buy-in. Course lengths vary from 6 weeks to a full academic year according to the needs of the young people.

Mixed Courses:

Introduced in direct response to requests from our stakeholders, our mixed groups consist of six young people who are referred from different organisations. These young people have significant disadvantages, with many living in the county's most deprived areas. Referrals for these courses are dominated by Pupil Referral Units, Surrey CC and the Youth Justice Team. We have the same 1:3 minimum ratio, however we can increase this to 1:2 if the group has particular challenges. Mixed groups allow students to step out of their established peer groups and reset. Coming away from their established place of learning allows for a new perspective and opportunity to engage with a different learning environment. The students follow

the same curriculum as the fixed groups. These courses run for a full academic year, although the students may change as they re-integrate back into mainstream provision.

Mobile Classrooms

GASP has two mobile classrooms which deliver at a stakeholder site across Surrey and north Hampshire. The mobile classrooms significantly increase accessibility to GASP, especially for those organisations in the north of the county where the transportation of students to Albury can be prohibitively expensive. The mobile classrooms also give additional flexibility for session times as they can be on site for the beginning of the school day, eliminating the loss of time travelling. The mobile classrooms follow a similar curriculum to the workshop sessions, although some are modified for practical reasons. Course lengths also mirror the workshop sessions, with some being 6 weeks, and others a full year.

Engineering Youth Clubs

Thanks to the commitment of incredible volunteers, the Charity runs two evening youth clubs for young people who have a keen interest in motor mechanics and engineering. The youth clubs are a natural next step for those who attend the daytime sessions and wish to further develop their knowledge and skills. A higher level of engineering is introduced which adds significant value to higher and further education applications.

Summary of achievements 2021/22

This academic year, the Trustees and management have focussed on the growth and development of the Charity following two very challenging years. Demand from schools and referring organisations increased significantly, with new schools approaching us following peer recommendations. GASP also reviewed the income generated by charitable activities to better recover costs where possible and reduce the pressure on the fundraising function.

Following the pilot in the previous academic year, the mixed cohort groups were significantly oversubscribed by the beginning of the year. Thus, GASP created an additional mixed course running on a Friday. This was for year 9 students only, leaving Wednesday and Thursday for Years 10 and 11. The Charity maximised facilities and ran double sessions where feasible and utilised both Mobile classrooms to meet demand as far as possible. Recruitment challenges inhibited some operational growth, however the existing staff offered additional sessions and flexibility.

Thanks to funding from the Community Foundation for Surrey, GASP entered a partnership with the MATRIX trust, to offer mental health support to the young people attending our courses. The impact of the pandemic and periods of lockdown had well reported negative impacts on young people. Identifying that our student cohort were even more vulnerable to mental health challenges, and the exacerbation of existing disadvantages than their mainstream peers initiated this partnership and

provision. By supporting positive mental health, learning outcomes from our engagement are better. Additionally, resilience is being built for future mental health challenges. Further fundraising has been initiated to allow continuation of this work once the current funding is exhausted.

GASP was delighted to receive funding from the British Motor Trade Association Trust and Office of the Police and Crime Commissioner to install a new classroom and wellbeing space. The new portacabin replaced a very old unit which was not fit for purpose. The new addition further extends the operational and physical capacity on the Albury site and creates a safe space for the extension of the holistic approach to learning.

After an extended period of recruitment, GASP employed Lucy Weber as Operations Manager in June 2022. The appointment brought stability to the team and focussed the operational and curriculum development.

In total, 315 young people attended GASP provision during the year. 80% of the students were male and 20% female. 1 student identified as non-binary. GASP delivered 544 teaching sessions which equates to almost 1,700 teaching hours. This is an increase of 117% from the previous year. Of the sessions delivered, 56% were funded by the referring organisation, and 44% were funded via grants and trusts. GASP issued over 400 AQAs to the students, whose achievements ranged from 1 certificate to an incredible 12 for one of our mixed group students.

As noted above, communication between GASP, referring organisations and students is essential to ensure the Charity continues to meet the changing needs of our stakeholders. Formal and informal feedback is sought and reviewed. Recommendations are considered and all comments noted.

Of the students who completed the feedback forms, 100% said they enjoyed the course and 98% would recommend the GASP course to a friend. 95% stated that the GASP course had improved their teamworking and the same number confirmed an improvement in problem solving skills.

The voices of the students have also reflected these positive statistics:

"I enjoy GASP cos its calm"

"The people at GASP are lovely, and I learnt a lot"

"I did not think I was going to like it but GASP was great as we got to fix quad bikes."

"It was really good fun and well worth doing."

"GASP has made me want to come to school on a Wednesday morning, the instructors are great."

"I really liked being able to get my hands on the motorbikes and quad bikes."

"I enjoyed all of the sessions"

100% of our referring organisations stated that they would recommend GASP to other schools and organisations.

Here the Youth Justice team tell of the impact of GASP on one of their young people:

"F had a fractured education story having been out of full time education since year 7. He was completely disengaged from learning and had been permanently excluded from school. F has Special Educational Needs and it was difficult to find a suitable provision for him that he could successfully engage with. He started to come to police attention and his behaviour was making it difficult to place him in an education setting. F had expressed an interest in motor mechanics and a referral was made to GASP Motor Project when he started year 10. Our concern was that his behaviour may result in this being another unsuccessful placement for F but the staff did not judge, they showed patience and let him find his own way. He quickly became very engaged in the projects they were undertaking and showed a real interest and natural ability. Such was his interest in GASP that at one point it was the only provision he was attending regularly.

GASP took the group on a trip to Brooklands College, and this opened up F's eyes to the possibility that he could pursue an interest in mechanics. The college actively encouraged him to apply based on the interest and ability he showed that day. Since then, he has become more engaged in learning, has achieved AQA units, became a key member of a Motor Cycle Trials Project, sat exams for functional skills, is working towards his D of E and has applied to study mechanics at college in September. F has started to mature and make better choices as he recognises there is something he is good at and that further education is something within his grasp. This seed was sown when he was at GASP."

Youth Justice Education Lead West

22nd June 2022

Fundraising responsibilities

To reflect the Trustees planned strategic growth, investment was made to extend the hours of the dedicated fundraiser. This enabled the post holder to further diversify funding sources, whilst also facilitating better stewardship with existing supporters. The Charity registered with the Fundraising Regulator and all fundraising strategies and activities reflect their Code of Fundraising Practice and the rules set out in the Charities Act 2016.

Public Benefit Statement

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

The primary purpose of GASP is to provide an alternative practical learning facility that predominantly helps 14 to 19 year olds – most of whom are disaffected,

disadvantaged and under-achieving – to achieve and contribute more than anyone thought possible through positive personal development. We teach basic motor mechanics and practical engineering skills with a holistic approach, empowering these vulnerable young people to take positive action and laying the foundations for further vocational training and realistic employment opportunities. It is a local initiative that reaches out to young people countywide. By helping to tackle anti-social and offending behaviour, GASP contributes considerable public benefit to local communities across Surrey, in accordance with the Charity Commission Guidelines on the provision of public benefit.

Reserves

The Trustees wish to maintain Unrestricted Reserves to a level to cope with financial contingencies. Our target for Net Free Reserves (i.e. Unrestricted General Reserves after the removal of the net book value of Fixed Assets) should reflect six months costs, to ensure GASP is able to fulfil our obligation to our young people and their referring organisations, whilst putting in place alternative arrangements to support them, if we are suddenly faced with a permanent reduction in our funding or other financial challenge. In financial terms, for the 22/23 budget year, this equates to approximately £165,000.

At £165,799 our Net Free Reserves are almost exactly in line with this target. The Trustees have also designated £32,000 for future capital expenditure and development of our offering to further enhance the learning experience that can be provided. It is intended that these funds will be utilised in the 22/23 budget year. Further details can be found in Note 14 to the Accounts.

The Trustees will continue to review the level of reserves to ensure the target figure continues to reflect the associated funds required to put in place alternative arrangements for our students should this be needed.

Financial Results

The attached financial statements show that the Charity recorded a surplus of £79,821. This figure reflects the receipt of additional funds in the year for covering future support costs as well as a substantial increase in the number of courses provided.

Donations and grants received in the year amounted to £151,810. Further details are shown in the notes to the financial statements. The Trustees wish to record their thanks to all donors for their support. We expect demand for the Charity's activities to continue to grow; resulting in more sessions being provided to more young people, with a resulting increase in operating costs. As forecast, we have increased the proportion of income generated by charitable activities; however, it is anticipated that the organisation will continue to need to raise funds through fundraising to cover the remaining significant proportion of support costs.

None of the Trustees received any remuneration from the Charity.

Investment policy

The Trustees now invest any surplus cash in an instant access deposit account at the bank. Interest income for the period was £127.

Risk review

The Trustees have conducted their own review of the major risks, including health and safety and safeguarding, to which the Charity is exposed, and systems have been established to mitigate those risks. This includes assessing the specific risks arising from Covid-19. The Charity's governance arrangements surrounding risk and key applicable policies are reviewed regularly to ensure that they still meet the needs of the Charity. The Board has allocated responsibility for health and safety and safeguarding to specific Board members to ensure relevance and compliance. checks are conducted for both workshop and mobile operations.

Statement of responsibilities of the Trustees / Directors

The Trustees (who are also directors of GASP for the purposes of company law) are responsible for preparing the Charity's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

In so far as the Trustees are aware:


- There is no relevant information of which the Charity's independent examiner is unaware
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Basis of preparation

This report and the financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. The Trustees have not required the financial statements to be audited.

Approved by the Board of Trustees of the Charity on 12th December 2022 and signed on its behalf
by



Ian Watson, Chair of Trustees.

Independent examiner's report to the Trustees of GASP Motor Project ('the Company')

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Responsibilities and basis of report

As the Charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the relevant accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: David Wilson FCMA

Address: Pincott Cottage, Pincotts Lane, West Horsley, Surrey KT24 6JH

Date: 20/01/2023

Statement of Financial Activities

For the year ended 31 August 2022

	Notes	General		Designated		Total Unrestricted		Restricted		Total 2022		Total 2021	
		£	£	£	£	£	£	£	£	£	£	£	£
Income and endowments from:													
Donations and legacies	2	701	32,000	32,701	119,109	151,810	113,466						
Charitable activities	3	97,892		97,892	74,482	172,374	87,771						
Other trading activities						0	0						
Other	4	3,023		3,023		3,023	5,757						
TOTAL		101,616	32,000	133,616	193,591	327,207	206,994						
Expenditure on:													
Employment Costs	5	57,876		57,876	124,512	182,388	134,254						
Other Running Costs	5	19,813		19,813	45,185	64,998	51,641						
TOTAL		77,689		77,689	169,697	247,386	185,895						
NET INCOME/(EXPENDITURE)													
Transfer between Funds	17	20,232	32,000	55,927	23,894	79,821	21,099						
				20,232	(20,232)	0	0						
NET MOVEMENT IN FUNDS													
TOTAL FUNDS AT 31 AUGUST 2021	13	156,335	32,000	156,335	53,061	209,396	188,297						
TOTAL FUNDS AT 31 AUGUST 2022	13	200,494	32,000	232,494	56,723	289,217	209,396						

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Balance Sheet - as at 31 August 2022

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible Assets	9		34,695		18,476
CURRENT ASSETS					
Debtors & prepaid expenses	10	7,690		7,363	
Cash at Bank and in hand			349,950	255,097	
CREDITORS					
Deferred Income	11	(91,527)		(64,452)	
Accrued Expenses		(11,591)		(7,088)	
NET CURRENT ASSETS			<u>254,522</u>		<u>190,920</u>
NET ASSETS			<u>289,217</u>		<u>209,396</u>
FUNDS					
General funds			200,494		156,335
Designated Funds	14		32,000		
Restricted funds	13		<u>56,723</u>		<u>53,061</u>
			<u>289,217</u>		<u>209,396</u>


For the year ended 31 August 2022, the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The Trustees have not required the Charity to obtain an audit of its financial statements for the period in question in accordance with section 476:

- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements;
- These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and the Statement of Recommended Practice for registered charities.

Approved by the Directors on 12th December 2022 and signed on their behalf by



Ian Watson – Chair of Trustees

Notes to the Financial Statements for the year ended 31 August 2022

1. Accounting Policies

General

These financial statements have been prepared under the historic cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities SORP (FRS102) effective 1st January 2019, the Companies Act 2006, and the Charities Act 2011, as applicable for smaller entities.

Going Concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

Charitable Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the Charity without further specified purpose, or with a specified purpose but not repayable if not used in full and are therefore available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor or grant provider or refunded if not so used. Expenditure which meets these criteria is charged to the respective fund, together with a fair allocation of management and support costs.

Designated funds are funds set aside by the trustees out of unrestricted funds for specific purposes.

Income

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Grants are recognised in full in the Statement of Financial Activities in the period in which they are receivable unless they are time related or contain unfulfilled conditions in which case unutilised grants are carried forward in the Balance Sheet.

Volunteer Time is not included in income, as per the Charities SORP

Fixed Assets

Fixed assets are stated at cost and depreciation is provided at rates calculated to write off each asset over its expected useful life as follows:

- Workshop equipment and motor vehicles are depreciated over a 4 year period and buildings over a 10 year period.
- Assets purchased in the year costing in excess of £500 are included in the balance sheet
- All other assets are written off in the year of purchase.

Donated Assets

Donated Assets are included in income at fair value and are capitalized if the value is greater than £500

Governance Costs

These include any Trustee expenses and any Independent Examiner's Fee.

Operating Commitments

The Charity operates from the Sandpit and pays rental for this usage.

2. Donations, Legacies and other charitable donations

Donations and Legacies income includes grants received for the general activities of the Charity, as opposed to specific courses. The Trustees are extremely grateful to all of those who have provided support. The charities and other organisations which supported us in the period are listed below.

Paul Hamlyn Foundation	Donors via Local Giving
Coleman Trust	The Borrows Charitable Trust
Schutz Engel Trust	The Community Foundation for Surrey
The Hadley Trust	J Chaplin Esq.
David Williamson Trust	The James Wise Charitable Trust
The Richard Davies Charitable Trust	The Mrs Smith and Mount Trust
McLaren Ascot	The East Clandon Classic Car Tour
No Fear Bridge	The Office of the Police and Crime Commissioner
Anonymous	The Peter Harrison Foundation

3. Charitable Activities

Charitable Activity income represents sums received from schools for specific courses and sums received from grants with performance conditions. The Trustees are extremely grateful to all of those who have provided support. The charities and other organisations which supported us in the period are listed below.

The February Foundation	The Netherby Trust
The Geoff Herrington Foundation	The Red Hill Trust
The Masonic Charitable Foundation	St Faiths Trust
Blue Spark Foundation	The Hargreaves Charitable Trust
Schutz Engel	High Sheriff Youth Awards
Rebecca Cannon Vitality Fund	John Coates Charitable Trust
Chapman Charitable Trust	The Kelsey Trust
Chartered Accountants' Livery Charity	Rowan Bentall Charitable Trust

4. Other Income

Other income represents miscellaneous sums received including bank interest of £127 (£12 in 2021) and income from the disposal of workshop materials no longer in use.

5. Costs

Overhead, Support and Delivery Costs were incurred as follows

	2022	2021
	£	£
Employment Costs	182,388	134,254
Other Running Costs		
Rent and premises costs	15,969	12,418
Insurances	6,089	4,824
Consumables	5,927	3,748
Marketing	832	468
Vehicle maintenance and fuel	4,144	1,951
Depreciation	7,791	4,987
Other costs	24,246	23,245
Total other running costs	64,998	51,641
Total resources expended	247,386	185,895

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year and there were no expenses re-imbursed. There were no related party transactions except as shown in Note 16.

7. Employees

The average monthly number of employees during the year was

	2022	2021
	Number	Number
Operational	6	5
Admin & Management	4	4
Total	10	9

No employee received more than £60, 000 in salary and benefits during the year.

8. Future commitments

There is no contingent or committed expenditure (2021 Nil).

9. Tangible Fixed Assets

	Buildings	Workshop Equipment	Workshop vehicles	Total
	£	£	£	£
Cost				
Balance 31 August 2021	11,708	7,550	38,403	57,661
Additions	20,579	3,432	0	24,011
Disposals	0	(1,713)	(1,515)	(3,228)
Balance 31 August 2022	32,287	9,269	36,888	78,444
Depreciation				
Balance 31 August 2021	4,000	7,406	27,779	39,185
Charge for the year	3,228	1,002	3,561	7,791
Disposals	0	(1,713)	(1,515)	(3,228)
Balance 31 August 2022	7,228	6,695	29,825	43,748
Net book value 31 August 2022	25,059	2,574	7,063	34,696
Net book value 31 August 2021	7,708	144	10,624	18,476

10. Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
School Debtors	5,595	5,100
Prepaid Expenses	2,095	2,263

11. Creditors

	2022	2021
	£	£
Amounts falling due within one year:		
Deferred Income - Restricted grants (see Note 12)	(88,527)	(63,627)
Deferred Income - Others	(3,000)	(825)
Other Creditors	(11,591)	(7,088)

12. Operating Grants

The charitable activities of the Charity include the following restricted income, some of which has been deferred. The Trustees consider that it is not appropriate to show individual amounts by donor because this may be disclosing publicly sensitive information

	Deferred Income at 1/9/21	Income Received in the Year	Less Deferred Income at 31/8/22	Less Transfers Out	Net Income taken in the Year
	£	£	£	£	£
Total	63,627	99,382	88,527	0	74,482

The Trustees consider that Operational grants for specific courses are performance-related grants and should have income deferred in proportion to the number of courses undelivered at year end. These courses are similar in nature to those provided to schools which can be deferred as unrestricted income.

13. Movement in Restricted Funds

The trustees consider that it is not appropriate to show individual amounts by donor because this may be disclosing publicly sensitive information.

	Movement in Funds				
	Balance at 1/9/21	Incoming Resources	Less Resources Expended	Less Transfers Out	Balance at 31/8/22
	£	£	£	£	£
Donations and Legacies	53,061	98,877	95,215		56,723
Operating Grants (see Note 12)		74,482	74,482		
Total	53,061	173,359	169,697		56,723

14. Designated Funds

During the period the Trustees designated the following amounts:

£15, 000	for future workshop/mobile facility costs in the 22/23 year
£12, 000	for curriculum development costs in the 22/23 year
£5, 000	for energy saving expenditure in the 22/23 year

15. Taxation

The Company is exempt from Corporation Tax on its charitable activities.

16. Related party transactions

During the period the following related party transactions occurred.

Mr Nicholas Elliott - North East Surrey Short Stay School (of which Mr Nicholas Elliott is the Head Teacher) paid £9, 900 in fees for courses.

17. Transfer between Funds

During the year £20, 232 of Restricted Funds was expended on Capital items, and so the corresponding funds are transferred to Unrestricted funds.