

GAS SAFE CHARITY

Company limited by Guarantee

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

Company Registration No: 7012694

Charity Registration No: 1131987

Gas Safe Charity

Company limited by Guarantee

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Trustees' Report for the period ended 30 September 2021

REFERENCE & ADMINISTRATIVE DETAILS

Gas Safe Charity is a company limited by guarantee without share capital governed by its Memorandum and Articles of Association, incorporated in England and Wales on 8 September 2009 (company registration number 7012694) and registered as a charity with the Charity Commission on 5 October 2009 (charity registration number 1131987). The period of account covered by this Report is from 1 October 2020 to 30 September 2021.

Board of Trustees

The members of the Board of Trustees are also Directors. Casual vacancies are filled as required by the Board of Trustees, in accordance with the Charity's Articles of Association. Members of the Board of Trustees who served during the period and up to the date of signature are listed below:

Chair: Gordon Lishman CBE

Other Members: Philip Buckle (Vice Chair) (resigned 16 March 2021)
Christopher Thomas Campbell
Christabell Helen Cates
Zoe Heidi Natasha Fenwick (appointed 16 March 2021)
Marnie Victoria Hayward (appointed 16 March 2021)
Nicholas Roy Anthony Ratty
Michael David Ridsen (appointed 16 March 2021)
Dr John Peter Rowe
Jonathan Samuel (Vice Chair)

Secretary: Maureen Patricia Nolan FCG

Registered Office: Viables 3, Viables Business Park, Jays Close, Basingstoke, Hampshire, RG22 4BS

Bankers: HSBC, City Branch, Dale Street, Liverpool L69 2BZ.

Auditors BMW Chartered Accountants, Tempest, Suite 5.1, 12 Tithebarn Street, Liverpool L2 2DT

Solicitors: Wrigleys, 19 Cookridge Street, Leeds, West Yorkshire LS2 3AG

The Trustees present their report and accounts for the year ended 30 September 2021.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1 January 2016)".

Objects and Activities

Charitable Objects

The objects are to promote and support gas safety in order to advance health and save lives by providing education in relation to gas safety and by promoting any purpose that is charitable according to the laws of England and Wales and which furthers gas safety as determined by the Trustees.

Activities

During the year, the Charity's abilities to carry out its programmes were impacted of Covid-19 and the restrictions implemented by government including lockdowns and social distancing. Despite this, the Charity continued to fund two of its existing major programmes during the reporting period, although with changes resulting from the pandemic.

During the period, the charity made the following substantial grants:

Think CO Programme

The programme focuses on promoting advisory and campaign material on carbon monoxide (CO) poisoning at workshops in locations across the UK. The target audience for the workshop events is "trusted intermediaries" in public and voluntary organisations and care providers. These are the people most trusted to advise service users and, as they visit people in their homes, they can look for symptoms and danger points. The materials include advisory leaflets, factsheets, posters and training materials. Supported by SGN, the gas distribution network, the programme is developing an App to support communication of Think CO messages.

The Charity agreed to continue and adapt the Think CO programme during the pandemic. The face to face workshops were put on hold due to restrictions on social distancing. In response to the pandemic, the content of the workshops was adapted to suit a one hour online offering and forty four online workshops were delivered during the period to 1421 participants. The workshops proved to be very popular; each session has been oversubscribed and there is a long waiting list.

The grant awarded for the extension of the programme for the year was £125,644. The Charity is planning to resume face to face workshops when possible but will continue with the online workshops and will consider running "hybrid" events.

The e-learning package developed to promote awareness of CO and CO poisoning continues to be popular. The course takes around 45 minutes to complete and covers the Programme's learning outcomes. A Certificate of Achievement is offered on completion, which can be

added to a training and development portfolio. The course has been accessed by around 1,000 people from a wide range of organisations. Thirteen local authorities/organisations have taken up the Shareable Content Object Reference Model (SCORM) version of the course, which enables them to host the course and offer it to their staff.

Building on the tailored e-learning package aimed at nurses (which was endorsed by the Royal College of Nurses), the Charity plans to develop other similar tailored packages. Progress has been slower than expected due to the pandemic.

A YouTube video targeted at BAME communities with English as a second language was developed during the year. It was developed in partnership with the Leicestershire Fire & Rescue Service and was launched to the public during the year. It received a high number of viewings in its first month, probably because of a tragic CO poisoning incident which happened shortly before the launch. There were a total of 771 viewings of the video in Hindi.

A series of short videos have been developed and posted on the Charity's YouTube page, which contain material adapted from the online workshops. The titles of the videos are: What is CO; Sources of CO; Signs and symptoms of CO; and How to help prevent CO poisoning.

A Review Group of Trustees monitored the programme and met the delivery agency at regular intervals during the year to review progress.

The Think CO programme produces a quarterly newsletter outlining the programme's work as well as information on CO safety and has a mailing list of 1,464 subscribers.

Foundations Independent Living Trust (FILT)

The Charity agreed to continue to fund the successful programme in collaboration with Foundations Independent Living Trust for a further year. The grant is spent via local Home Improvement Agencies on small grants to individuals and families in urgent need of a small amount of help to repair or replace gas systems and appliances. The grants facilitated by the Charity also help local HIAs to access further support; the funding levered in from other sources to supplement the support provided by the Charity during the period for gas safety related work was £1,138,541. This increases the total value of the Charity's contribution significantly. It does not include other interventions that often arise from HIA visits, including welfare benefit checks and other home safety projects.

The Programme has a significant impact on the lives of vulnerable people. Everyone who has benefitted from the scheme lives in privately owned accommodation and most are over 60 with low income and/or a disability; smaller numbers of clients are under 60 with low income and/or a disability; and others are considered by the HIA to be exceptionally vulnerable.

The grant awarded for the period was £275,000 plus a Service Delivery charge of £33,757 (including VAT).

During the period, 1,600 households were identified and helped with gas safety intervention work. A total of 2,944 different measures were undertaken to improve gas safety and the average cost per intervention was £164.53. The most frequently requested works were 648 gas boiler repairs and 665 gas servicing measures. The next measures were then gas safety

checks and gas boiler replacements. Funds were distributed to a total of 53 delivery partners across the UK. The pandemic created difficulties for the HIAs in delivering the service, partly because of the extreme vulnerability of some clients, but they were able to meet the needs of clients, working within the formal restrictions and with considerable care.

In addition, FILT manages a small national grant pot of £5,000, to enable HIAs in England and Scotland which are not amongst the selected local delivery partners to apply for and access the fund, subject to the usual criteria.

A Review Group of Trustees monitored the programme and met the delivery agency on a regular basis during the year to review progress. Due to the pandemic it was not possible to visit agencies to carry out the usual audits. Discussions with FILT are considering the management of future audits.

Safety Centres

The Safety Centres programme was put on hold as all the Centres were closed during the pandemic. The Trustees continue to discuss the possibility of investing in Safety Centres and the Board is investigating ways of achieving this now the Centres have reopened, including the possibility of providing funding for an initiative that would assist all the Centres.

Financial Review

Total income to the charitable company for the period was £480,140. Expenditure totalled £486,312, with net deficit of £6,172. All funds are unrestricted.

Reserves and Investment Policies

The General Fund is the accumulated revenue reserve and is available to be spent at the discretion of the Trustees. The Trustees have agreed that the Charity will not build substantial reserves and will use its income to meet the needs of beneficiaries and as opportunities arise to maximise the charity's effectiveness in meeting its objects. As the charity has no continuing obligations to set against its income, it has no formal reserves policy. The Charity's main income is received in the May of each calendar year and it manages its expenditure over the financial year (October – September).

The continuing objective of the charity's investment policy is to maximise income in the medium term to spend for the benefit of the charity's beneficiaries. It is managed on behalf of the Board by the Investment Committee which meets as required. The Investment Committee is advised as necessary on the prudent stewardship of resources and takes decisions from time to time on the management of accumulated reserves.

At 30 September 2021 total reserves were £621,737 (2020: £627,909).

Plans for the Future

As part of the Concession Agreement between the Health & Safety Executive (HSE) on behalf of Government and CGRAS Ltd to provide engineer registration services for the period 2019-2024, it has been agreed that the Charity will receive £480,000 each year, paid at the end of each operating year under the Concession Agreement. The payment arising from the financial year 2020/21 was received in May 2021. The level of continuing expenditure by the Charity is therefore guaranteed until the end of 2024/25.

The Charity continues to focus on its successful and proven core programmes, developing and expanding these where possible into new and related areas. The Think CO e-learning module provides an opportunity to provide a large number of people with CO safety messages. As above, the Charity is in discussion with the Safety Centres Alliance about how best to support their work with children in relation to messages about gas safety and to ensure that messages are conveyed to parents and grand-parents.

Decisions on whether to continue to fund individual projects are based on outcomes presented to the Board in regular reports during the project. There is a full review annually when the Board decides on the basis of an application from each delivery body whether to continue that grant.

Structure, Governance and Management

The Board met on seven occasions during the year to transact the business of the charity.

Phil Buckle resigned in March 2021 following a long period as a Trustee. A search agency was contracted to search for additional Trustees and three Trustees were appointed in March 2021: Zoe Fenwick; Marnie Hayward; and Mike Risdén.

Each of the Charity's major projects is overseen by a Review Group of Trustees who meet regularly with project managers and provide scrutiny.

New Trustees are asked to sign a declaration of willingness to serve and participate in an induction session shortly after appointment. A pack of background reading and reference material is provided in a Trustee Handbook and important documents are available to all Trustees on SharePoint. Trustees are asked periodically to identify any individual or group training needs, which are addressed at an Awayday session or as appropriate.

Risk Management

The Trustees review the full Risk Register each year and in addition, the top risks are reviewed half way through the year. Apart from the risks associated with COVID-19, the overall level of risk is assessed as low.

During the year, the charity reviewed its financial and banking arrangements and is satisfied that they continue to be secure.

The charity has also increased its scrutiny of grants and is assured the grants have been properly spent on their designated purposes in the interests of the charity's beneficiaries.

Public Benefit

The Trustees have considered the Charity Commission's guidance on public benefit and are satisfied that the activities of the charity are wholly appropriate in that context. The Charity's activities are for the benefit of the public, via the major grant programmes. These programmes target people who are most vulnerable and hard to reach, with tailored messages about carbon monoxide and gas safety. The Think CO programme helps to ensure that the 'trusted intermediaries' (people who work directly with those potentially at risk) know the symptoms and danger signals of carbon monoxide poisoning and also that they communicate those to older and disabled people, those with long term medical conditions and others who are vulnerable. The Charity works in partnership with Foundations Independent Living Trust (FILT) on its programme aimed at improving gas safety in the homes of older, disabled and vulnerable people in cases of hardship and urgency. The Safety Centres project aims to spread messages about CO safety to a large number of school children visiting participating Safety Centres.

Small Company Provision

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Statement of Trustees' responsibilities

The Trustees, who are also the Directors of Gas Safe Charity for the purposes of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

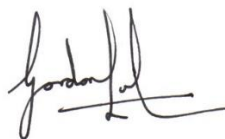
Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts 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 accounts comply with the Companies Act 2006. They are also responsible for the assets safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board

A handwritten signature in black ink, appearing to read 'Gordon Lishman', with a horizontal line extending from the end of the signature.

**Gordon Lishman CBE
Chair**

Date: 17 May 2022

**Gas Safe Charity
Independent Examiner's Report
To the Trustees of Gas Safe Charity**

I report to the trustees on my examination of the financial statements of Gas Safe Charity (the charity) for the year ended 30 September 2021

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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 in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the 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
- 4 the financial statements 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 financial statements to be reached.



Peter Taaffe FCA CTA DChA

BWM Chartered Accountants
Tempest
Suite 5.1
12 Tithebarn Street
Liverpool
L2 2DT

Date: 21 June 2022

Statement of Financial Activities for the year Ended 30th September 2021, Including Income and Expenditure Account

Income and Expenditure	Notes	Total 2021 £	Total 2020 £
INCOME FROM:			
Voluntary Income	3	480,000	480,000
Investment Income	4	140	1,187
Total Income		<u>480,140</u>	<u>481,187</u>
EXPENDITURE ON:			
Charitable Activities	5	486,312	112,228
Total Expenditure		<u>486,312</u>	<u>112,228</u>
Net (Deficit)/Income for the year/Net movement in funds		<u>(6,172)</u>	<u>368,959</u>
RECONCILIATION OF FUNDS:			
Fund Balances at 30 September 2021	15	627,909	258,950
Fund Balances carried forward		<u><u>621,737</u></u>	<u><u>627,909</u></u>

The notes on pages 11-20 form part of these accounts.

All movements are in unrestricted funds. The net movement in resources for the period was derived from the continuing activities of the company. The Statement of Financial Activities includes all gains and losses in the period. The Statement of financial activities also complies with the requirement for an income and expenditure account under the Companies Act 2006.

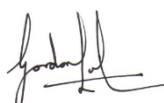
Balance Sheet as at 30th September 2021

	Notes	As at 30 Sept 2021	As at 30 Sept 2020
Fixed Assets			
Investments	10	0	81,375
Current Assets			
Debtors	12	240,000	240,000
Cash at bank and in hand		<u>465,794</u>	<u>357,435</u>
		705,794	597,435
Current Liabilities			
Creditors: amounts falling due within one year	13	(84,058)	(50,901)
Net Current Assets		<u>621,737</u>	<u>546,534</u>
Total Assets less Current Liabilities		621,737	627,909
Net Assets	14	<u>621,737</u>	<u>627,909</u>
The funds of the Charity:			
Unrestricted Funds	15	<u>621,737</u>	<u>627,909</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2021. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts. The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the directors and authorised for the issue on the 17 May 2022 and are signed on their behalf by

Gordon Lishman (Chair)
 Company Registration no: 7012694



Notes to the Financial Statements for the Year Ended 30th September 2021

1. Charity Information

The Charity is a company limited by guarantee incorporated in England & Wales. The registered office is Viables 3, Viables Business Park, Jays Close, Basingstoke, Hampshire, RG22 4BS.

2. Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below:

Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum & Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS102."

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, except for fixed asset investments which are valued at fair value.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 update Bulletin 1 not to prepare a Statement of Cash Flows.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Notes to the Financial Statements for the Year Ended 30th September 2021

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Notes to the Financial Statements for the Year Ended 30th September 2021

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Going Concern

As set out in the Trustees Report and on the basis of the Concession Agreement, the Trustees have a reasonable expectation that the charitable company will be able to continue in operational existence for the foreseeable future. Thus the going concern basis of accounting in preparing the annual financial statements has been used.

Income

Voluntary Income comprises donations & sundry grants which are recognised in the accounts on an accruals basis.

Investment income is also recognised on an accruals basis. Any realised gains and losses are dealt with through movements in the appropriate funds.

Notes to the Financial Statements for the Year Ended 30th September 2021

Expenditure

Expenditure is allocated directly to the appropriate heading and reflects all amounts paid and accrued during the period.

Governance Costs relate solely to the general running of the charity as opposed to management of charitable activity. They comprise independent examination costs, company secretarial costs and expenses incurred in relation to Trustee meetings and activities of a governance nature.

Grants Payable are charged to the Statement of Financial Activities when they have been approved by the Board of Trustees. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

Investments

Fixed assets investments are stated at market value. Investments are valued at mid-market price at the close of business on the valuation date.

Other Accruals & Prepayments

Amounts are stated at the amounts becoming due or receivable.

Funds Structure

All funds of the charity are unrestricted and detailed in note 14.

Notes to the Financial Statements for the Year Ended 30th September 2021

3. Voluntary Income

	Unrestricted Funds £	Total 2021 £	Total 2020 £
Donations & Sundry grants	<u>480,000</u>	<u>480,000</u>	<u>480,000</u>

4. Investment income

	Unrestricted Funds £	Total 2021 £	Total 2020 £
Interest on Deposit	0	0	1
Interest on Virgin	<u>140</u>	<u>140</u>	<u>1,186</u>
	<u>140</u>	<u>140</u>	<u>1,187</u>

5. Expenditure on Charitable Activities

	Grant expenditure £	Grant related support costs £	Total 2021 £	Total 2020 £
Grant funding of activities (see note 6)	437,655		437,655	72,262
Share of support costs (see note 7)		(302)	(302)	6,532
Share of governance costs (see note 7)		48,959	48,959	33,433
	<u>437,655</u>	<u>48,657</u>	<u>486,312</u>	<u>112,227</u>
Analysis by fund				
Unrestricted funds	437,655	48,657	486,312	112,227
	<u>437,655</u>	<u>48,657</u>	<u>486,312</u>	<u>112,227</u>
For the year ended 30 Sept 2020				
Unrestricted funds	72,262	39,965		112,227
	<u>72,262</u>	<u>39,965</u>		<u>112,227</u>

Notes to the Financial Statements for the Year Ended 30th September 2021

6. Grants Payable

Grants to institutions:	Total 2021	Total 2020
	£	£
Foundations (FILT)	308,757	(34,219)
Think CO	128,898	106,481
Schools Project	0	0
Safety Centre	0	0
	<u>437,655</u>	<u>72,262</u>

Safety Centre Grants paid from accruals during the year amounted to £10,000.

2020 Filt Grants paid from accruals during the **prior year** amounted to £128,598. Funding was reduced in the year to 30 Sept 20 by £34,219 as a result of the Covid 19 pandemic.

7. Support Costs

	Support Costs	Governance	2021	2020
	£	£	£	£
Travel & Expenses	(302)		(302)	6,532
Independent examiners Fees		3,546	3,546	3,708
Professional Fees		41,125	41,125	23,467
Other		4,288	4,288	6,258
	<u>(302)</u>	<u>48,959</u>	<u>48,657</u>	<u>39,965</u>

Note: (£302) negative travel expenses in 2021 is due to an over accrual in 2020
All support and governance costs have been recharged to charitable activities.

Notes to the Financial Statements for the Year Ended 30th September 2021

8. Net Incoming Resources / Net Income for the period

This is stated after charging:

	Total 2021	Total 2020
	£	£
Independent Examiners Fees	3,546	3,708
	<u>3,546</u>	<u>3,708</u>

9. Staff Costs and Numbers

The Charity had no employees during the year (2020: none). There are 9 Trustees (2020: 7), being also the Directors of the company, who are not remunerated for their services and have claimed a total of £57 paid to 2 trustees, expenses, such as travel, subsistence and accommodation (2020: £6,532 paid to 5 trustees).

10. Fixed Asset Investments

The fixed asset investment is represented by bank balances on term deposit

Investments:	Total 2021	Total 2020
	£	£
Market Value at 30 th Sept 2020	81,375	180,219
Cash Movement	<u>(81,375)</u>	<u>(98,844)</u>
Market Value at 30th Sept 2021	<u>0</u>	<u>81,375</u>
Historic cost at 30th Sept 2021	<u>0</u>	<u>81,375</u>

Notes to the Financial Statements for the Year Ended 30th September 2021

11. Financial Instruments

	Total 2021	Total 2020
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	705,794	597,435
Instruments measured at fair value through SOFA	0	81,375
	<u>705,794</u>	<u>678,810</u>
Carrying amount of financial liabilities		
Measured at amortised cost	<u>84,058</u>	<u>50,901</u>

12. Debtors

	Total 2021	Total 2020
	£	£
Accrued Income	240,000	240,000
	<u>240,000</u>	<u>240,000</u>

13. Creditors: Amounts falling due within one year

	Total 2021	Total 2020
	£	£
Accruals	83,712	50,526
Trade Creditors	345	375
	<u>84,058</u>	<u>50,901</u>

Notes to the Financial Statements for the Year Ended 30th September 2021

14. Analysis of Net Assets between Funds

	Fixed Assets Investments £	Net Current Assets (Liabilities) £	Total 2021 £	Total 2020 £
Unrestricted Funds				
General Fund		621,737	621,737	546,534
Capital Fund	<u>0</u>		<u>0</u>	<u>81,375</u>
Total	<u>0</u>	<u>621,737</u>	<u>621,737</u>	<u>627,909</u>

15. Unrestricted Funds

These are monies given to the charitable company to be spent at the discretion of the Trustees in accordance with the objects. Both the General and Capital funds are used to finance the charitable company's activities as outlined in the Trustees' Report.

Movements in the period

	Resources as at 30 Sept 2020 £	(Deficit)/Surplus for period £	Interest on Investments Assets £	Transfer £	Resources as at 30 Sept 2021 £
General Fund	546,534	(6,312)	0	81,515	621,737
Capital Fund	81,375	0	140	(81,515)	0
Totals	<u>627,909</u>	<u>(6,312)</u>	<u>140</u>	<u>0</u>	<u>621,737</u>

Movements in Comparative Year

	Resources as at 30 Sept 2019 £	(Deficit)/Surplus for period £	Interest on Investments Assets £	Transfer £	Resources as at 30 Sept 2020 £
General Fund	78,731	467,802	1		546,534
Capital Fund	180,219	(99,630)	1,186		81,375
Totals	<u>258,950</u>	<u>368,172</u>	<u>1,187</u>	<u>0</u>	<u>627,909</u>

Notes to the Financial Statements for the Year Ended 30th September 2021

16. Guarantees and Other Financial Commitments

There are no financial commitments under non-cancellable operating leases.

17. Related Parties & Connected Person

The provision of financial services was provided by Capita Gas Registration and Ancillary Services Ltd and the total costs charges in period are £1,125 (3 x £375). The Health and Safety Executive (HSE) and the Provider under the Gas Safe Register contract – Capita Gas Registration & Ancillary Services Ltd (CGRAS) are each entitled to be a member of Gas Safe Charity but have not taken up their membership. In accordance with the Articles of Association, as far as practicable, each of HSE and CGRAS appoint at least one Trustee. The Trustee for CGRAS is Jonathan Samuel. The HSE Trustee is John Rowe. Arising from the Concession Agreement between the HSE and CGRAS, £480,000 was received from CGRAS during this year.

18. Related party transactions

Remuneration of key management personnel

The remuneration relates to a consultant that performs a key management.

	2021	2020
	£	£
Aggregate Remuneration	<u>31,525</u>	<u>23,467</u>