

Charity registration number: 1056588

Wales Mobility Driving Assessment Service

Annual Report and Financial Statements

for the Year Ended 31 March 2021

HSJ Accountants Limited
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Wales Mobility Driving Assessment Service

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Wales Mobility Driving Assessment Service

Trustees' Report

The Trustees present their report and financial statements of the charity for the year ended 31st March 2021

Structure, Governance and Management

The Wales Mobility & Driving Assessment Service (WMDAS) is located in South Wales at Rookwood Hospital, Llandaff, Cardiff and in North Wales at the Disability Resource Centre, Ysbyty Glan Clywd, Bodelwyddan, Denbighshire. Satellite services are operated in Mid Wales based at Montgomery Hospital, Newtown and West Wales in South Pembrokeshire Community Hospital. Many people from the borders of England and Wales have traditionally been referred to the North Wales service because of geographical proximity. The North Wales Manager, Gary Jones, supported by Driving Mobility and financed by the Department for Transport (DfT) in England, developed and established a new centre in Chester to undertake assessments for the ever-increasing number of referrals from this area. In Chester, the DfT pays an amount to meet the near actual cost for each assessment in keeping with their policy for all other English centres. DfT also fully funded the setting up costs and other WMDAS resource costs needed to establish the Chester service

The WMDAS is a registered Charity No. 1056588 set up under a trust deed. The service is funded by a Welsh Government Grant under section 64 of the Health Services and Public Health Act 1968. However, as from April 2016, the format of the grant was changed from ongoing 'core' funding to 3 year 'project' funding that requires a fresh re-submission every three years as well as detailed interim reports on a half yearly basis. This funding is allocated on a yearly basis subject to the terms and conditions set by the Welsh Government (WG), one of which is attaining the targets that have been set year on year and includes a 5% reduction of grant funding year on year. Re-application for the grant is in competition with other charities in Wales. This format of funding makes the future of the charity less secure and will require alternative streams of funding, at best to supplement, and at worst to replace, this source of funding. The grant is for *all* Wales and the Director who is based at the South Wales Centre manages the budget for both Centres.

The South Wales Centre operates under a Service Level Agreement with Rookwood Hospital where accommodation and utilities are provided free of charge in exchange for the services of centre staff in helping with the assessment and rehabilitation of inpatients and providing teaching to staff. The entire in-patient hospital is due to move to Llandough Hospital in 2021/22 but new premises for the WMDAS have been guaranteed on the NHS retained part of the Rookwood site though in a different building. The North Wales centre, located in The Disability Resource Centre, pays an annual rent which includes their utilities. Both centres pay their own Telecom and other costs. Both the DVLA and Motability pay the cost for any referrals they make to either centre. In all other cases, clients are self-referring and pay a set fee towards the cost of the assessment.

The service offers both driver and passenger assessments to provide the client with a long-term mobility solution. The driving assessment is not a driving test. The aim of the assessment is to evaluate the current physical and cognitive ability of the individual to drive a motor vehicle in safety and comfort at the time of the assessment. Clients are sometimes assessed on a static assessment rig (SAR) for their reaction times, steering strengths and to determine what adaptations (if any) are required. Clients are then assessed in a vehicle with adaptations where necessary in off-road and on-road situations. A report and relevant leaflets and information are sent to the client within 10 days of the assessment.

Passenger assessments are undertaken for clients who experience difficulties with access to and from a vehicle. The centres have a wide range of equipment that may reduce or eliminate the physical effort involved during transfers.

The centres also provide a free information and advice service and can advise on a range of issues including DVLA, legislation, Motability schemes, driver tuition, vehicle adaptation firms, insurance companies, and much more. A WMDAS website provides access to booking and paying for assessments online.

Wales Mobility Driving Assessment Service

Trustees' Report

Objectives

To provide a high-quality mobility and driving assessment service, conveniently accessible to all communities and equipped to meet the present and future needs of elderly and disabled people living throughout Wales by enabling them to resume or remain independently mobile.

Trustees and organisational structure

The Wales Mobility & Driving Assessment Service has an Executive Committee of 7 members who meet quarterly or sooner if needed and are responsible for the strategic direction and policy of the charity. The Committee is comprised of members from a variety of backgrounds relevant to the work of the charity.

Communication between Centres. The geographical challenges of North and South Wales make road connections long and difficult and this had resulted in a degree of isolation of the centres. Over the past two years, we have managed to strengthen the links by several means. As it is now easy and cheap to travel by plane between Cardiff and Anglesey for a day visit, staff have been able to meet up and share practice on the ground, including shadowing. Due to lockdown Virtual Zoom and Teams have become the usual way to keep in touch and hold Trustee, Staff and Management meetings. This method has proved very beneficial and will form part of the future. Trustees, who are mostly based in South Wales, have also been able to visit North Wales and we now have one Trustee from North Wales, who has attended meetings in South Wales and can attend via telecommunications when travel is not possible. Furthermore, the Minutes of the Trustees' meetings are circulated to the North Wales Advisory committee, the North Wales Manager and North Wales staff. Centre Managers are present at Trustee meetings.

Funding the Service. The funding for the Charity is from the Welsh Government under section 64 and the grant is paid to the South Wales centre and the Director has the responsibility for the budget of the service in all Wales, implementing policies and procedures and organising Health & Safety, Manual Handling and First Aid courses for the staff. Centre Managers in North and South Wales are responsible for the day to day running of the centres and individual supervision of the staff team and ensuring the team continue to develop their skills and working practices.

Since the inception of the 3 year "project" format for WG funding the service has had to deal with an ever-changing set of WG officials. The ongoing 'churn' of officials has inevitably meant that contacts between the service and WG are mainly grant process driven rather than meaningful and constructive dialogue on the performance and future development of the service. WG are aware of our concerns, and meetings have been arranged with Ministers to highlight the concern prior to pandemic restrictions.

Links with Driving Mobility. Both centres are affiliated to and accredited by Driving Mobility (DM) and work in compliance with DM Governing Documents, as well as the grant requirements stipulated by the Welsh Government and the Charity Commission. The interlinks between the two centres and Driving Mobility (DM) have also become stronger. DM is the umbrella organisation for DfT to manage policy making for the UK centres and has also been proactive in making assessment results across the centres transparent and are continually working with centres towards better standardisation and comparable outcomes.

Increased complexity of rules and regulations: There has been increased demands for complex databases and explicit written policies and procedures for evolving aspects of the law from various departments of WG, the bank and the Charity Commission as well as the existing ones for audit from DM and DfT. These cover Privacy Policies and cyber security This has put further time demands on the managers and the Director.

Risk Management

The Board of Trustees has conducted a review of the major risks to which the charity is exposed and where appropriate, systems and procedures have been established to mitigate the risks the charity faces.

Wales Mobility Driving Assessment Service

Trustees' Report

(1). Age of Trustees: Many of the Trustees are long serving and there was a lack of new potential Trustees seeking election over a number of years. We are now fortunate to have elected new Trustees who have different backgrounds and skills to inform our considerations and are seeking to appointment a further two Trustees.

(2). Age of South Wales staff: The mean age of the staff in the Driving Assessment Centre in South Wales was at or above retirement age and has been ameliorated. Two staff members retired and following the employment of new staff across the service the staffing is now more representative of the working age population.

Achievements and Performance

1. Main Service Provision and Activity.
2. Awareness Training and Teaching: There were no training or teaching courses undertaken during 2020/2021 because of Coronavirus lockdown restrictions.

Coronavirus resulted in the centres' closure for 7 months during 2020/21. This affected the number of assessments that could be produced therefore targets understandably were not met.

STATISTICS: The overall numbers of clients assessed between 1st April 2020 and 30th March 2021 were.

South/West Wales 237 (615- 2019/20) (583 -2018/19) (565-2017/18)

North/Mid Wales 91 (290- 2019/20) (232 -2018/19) (310 in 2017/18)

Chester 44 (159- 2019/20) (152 -2018/19) (108 in 2017/18)

Total 372 (1064 2019/20) (967 -2018/19) (983 in 2017/18)

Of these, 11 were Review Driving Assessments and 36 were passenger assessments.

Referral sources were: self-referrals 136; DVLA104; Motability Map 59; NHS/ Health professionals 23; Social Services 10;

Customer Satisfaction Survey This year's Survey again shows WMDAS is fulfilling the expectations and needs of clients (with 98% of respondents marking satisfied and very satisfied with the service)

To ensure a representative view of service users, irrespective of the outcome of their assessment, a Customer Satisfaction Survey was sent to all clients who had attended between April 2020 to March 2021. However, in cases that had potential to cause distress to the client or client families, a decision was made to withdraw these

individuals from circulation of this survey. This refers to clients who have attended for assessment and who have no insight into their deficits caused by cognitive decline. It also refers to clients who have attended but have passed away. Clients who returned for review are not routinely sent a CSS as some attend at 6 monthly intervals. NW includes outcomes for Mid and North Wales, South Wales includes West Wales outcome.

The full set of data gathered during 2020/21 can be viewed on request. A summary of the data is contained in the Director of Services report.

(b) Chester Drivability

Gary Jones has successfully set up a thriving new driving assessment centre in Chester which has gone from strength to strength to meet an expanding demand that hitherto has been directed to the North Wales centre. Chester Drivability went live in April 2017, has a growing waiting list and assessments demands are likely to continue to grow year on year. The ongoing assessment demand growth will continue to be monitored by the Director and Trustees. WMDAS in partnership with DM and DfT will continue to identify and implement appropriate solutions to meet the operational and management needs of Chester as the service expands.

Wales Mobility Driving Assessment Service

Trustees' Report

(c) Adapted – Vehicle Driver Training Service

The driver training service has been expanded to service clients with mobility problems. 56 clients received this service with 431 hours of driver training in a range of adapted vehicles during 2020/21. This service has proved extremely popular and has provided a lifeline to those with disabilities as prior to WMDAS developing this service, there were almost no driving schools with the expertise or adapted cars to accommodate those who are unable or unsafe to drive in the conventional manner. This useful service is also a revenue raising activity for WMDAS.

(d) Older Driver Development Programme

The service developed with Denbighshire County Council and neighbouring counties was suspended in 2020/21 because of Covid and Government restrictions

(e) Older Driver Fitness to Drive pilot scheme.

This initiative is a joint WMDAS / Dyfed Police project that aims to assess fitness to drive in older drivers who have been reported for committing a road traffic offence. In 2020/21 The Older Driver Fitness to Drive scheme was suspended because of Coronavirus. However, during this period WMDAS has been approached by South Wales Police who wish to enter the same scheme during 2021 once lockdown restrictions allow.

(e) Welsh Rugby Union Charitable Fund. Links have been made between the South Wales Centre and the WRU Charitable Fund who now refer their clients to the centre for specialist help with mobility and driving needs.

(a) Open Days - Not organised due to Government Restrictions

(b) Clinical staff training.

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In South Wales, nurses, doctors, physiotherapists, occupational therapists (OTs), psychologists and medical advisors from the DVLA have had one-to-one observation and/or received talks on 15 separate days. In North Wales staff gave presentations to neuromuscular centres, OTs, GP surgeries, and clinical staff at various hospitals and centres. Unfortunately, due to Government restrictions there were no events during 2020/21.

(c) Awareness training for other individuals and organisations. These take the form of presentations and demonstrations and are given to Memory and Stroke services; support workers; OTs working in the community and Accredited Driving Instructors but again due to lockdown no events were organised in 2020/21

(d) Contribution to formal education courses in assessing driving mobility.

Gary Jones, North Wales Manager, continues to be significantly involved in the DM Education Modules in partnership with the University of Chester as an Associate Tutor and has taken part in numerous meetings via Teams with University Management staff.

Gary Jones has also been instrumental in the setting up of a new educational course at Oxford Brookes University which will replace studying at Chester University and continued his role as an Associate Tutor for Driving Mobility.

Continuing Professional Development

2 members of staff enrolled on the Post Graduate Diploma Chester University course. 2 other members of staff who are already enrolled on the course planned to achieve their Diplomas in 2021 but this has been deferred until 2022 due to Covid 19. 1 staff member attended Bond Salon report writing training and another attained level 2 in T2 Business Administration and enrolled on Chwarae Tag Agile Nation 2 – Institute of Leadership and Management.

Wales Mobility Driving Assessment Service

Trustees' Report

Vehicle and Office Equipment Renewal.

Following reaccreditation in 2017, office and assessment equipment and vehicles have been updated and maintained in accordance with criteria set by Driving Mobility to maintain accreditation status. The centres in Newtown and Pembroke Dock gained accreditation in 2019 with the centres at Cardiff due an inspection in 2020. The accreditation visit planned for 2020 was cancelled due to travelling restrictions and staff being furloughed but has been rescheduled for May 2021.

Due to staff having to work from home during this period, IT solutions were installed to allow for improved internet and telephone communication.

PPE and infection control systems were installed in accordance with Driving Mobility Standard Operational Policies. `

Financial Review

The principal funding source of the Charity remains the Welsh Government under their 'project' grant funding arrangements. Within the conditions of the grant, a 5% year on year reduction of funding was imposed by the Welsh Government over the years to 2018-19 and our 2019-20 and 2020-21 grant funding has been maintained at 2018-19 levels which represents further real term cuts. By comparison, centres in England financed by the DfT, have received an annual increase in funding over the same period. Salaries and earnings-related costs including the Government Pension Scheme introduced in January 2017 continue to represent the largest element of expenditure, details of which can be found in the Statement of Financial Activities.

The pressures on our financial stability and future sustainability as a consequence of the Welsh Government's grant funding regime arrangements have increased year by year and show no signs of abating. The NHS referral pathway remains closed and all clients continue to pay for their assessments apart from those who are in-patients at Rookwood Hospital. Clients are given the option of referral through Motability or DVLA if they feel unable to afford the cost of the assessment. The level of the Charity's assessment fee has been kept under critical review and was raised to £120 in April 2020. Even at this fee level, clients only meet a proportion of the real cost of an assessment which in 2018-19 was estimated to be well over £500. There will be ongoing pressures on both expenditure and income over future years as the demand for services continues to grow while the capacity for us to respond effectively to meet this growing demand remains constrained by our income position. The Director and Trustees will continue to monitor our income and expenditure across the range of our organisation's activities. Proposals for any new activity will need to be considered against our other service delivery priorities and also demonstrate that they are cost effective and affordable.

Covid and the Welsh Government responses have greatly impacted our 2020-21 financial position both in terms of the reduction in income with assessment numbers and the associated fees they generate down significantly and the additional costs incurred in meeting the Welsh Government requirements to ensure that our Centres are Covid safe for both staff and clients. The UK Government's furlough scheme arrangements have been a crucial financial lifeline for our organisation during 2020-21. For 2021-22 and beyond it is impossible to predict with any certainty what impacts Covid and the Welsh and UK Governments responses may have on our organisation. We can only respond in a considered and flexible way as issues emerge.

All the Welsh Government funding was used as agreed and budgeted as detailed in the Business Plan with some adjustments to meet unplanned for Covid costs.

The opening balance in the current account on April 1st, 2020 was £36,643.95 and the closing balance on March 31st 2021 was £20,711.

Wales Mobility Driving Assessment Service

Trustees' Report

Reserves policy

It is the general policy of the charity to work towards accumulating unrestricted funds not committed or invested in tangible fixed assets representing between three and six months of expenditure. At this level the Trustees consider that sufficient unrestricted reserves would be in place to cope with planned or emergency replacement of capital equipment, and the activities of the charity could continue in the event of a sudden drop in funding and/or increase in expenditure. At the end of March 2021, the Charity's unrestricted reserves stood at some £125,811 This represents an increase of £20,000 in our unrestricted reserves since 1 April 2020. Sustaining our unrestricted reserves at over £100,000 will be extremely difficult in future years given the increasing demand pressures for our services and the need to balance our income/expenditure position to ensure the ongoing and future viability of the Charity. The Trustees will continue to monitor our unrestricted reserves position.

Plans for future periods

Subject to the current Coronavirus pandemic restrictions and when we are allowed back to work, the charity will continue its activities in the forthcoming year and plans to meet the number of assessments in line with the business plan and targets set in the Welsh Government work-plan. This will include a plan to do weekend and overtime work to reach projected targets set in the WG Workplan for 2019-20 and to further develop the adapted-vehicle driver training service.

Wales Mobility Driving Assessment Service

Trustees' Report

Reference and Administrative Details

Trustees	Dr M Stevenson Dr P McKenna Mr J Carter Ms L Harrington Mr P Brewer Ms J McKinlay Ms C S Sowden-Taylor Mr G Starkey (resigned 17 December 2020)
Secretary	Dr P McKenna
Principal Office	Rookwood Hospital Fairwater Road Llandaff Cardiff CF5 2YN
Charity Registration Number	1056588
Bankers	Lloyds Bank 514 Cowbridge Road East Victoria Park Cardiff CF5 1BL
Independent Examiner	HSJ Accountants Limited Severn House Hazell Drive Newport NP10 8FY

Wales Mobility Driving Assessment Service

Trustees' Report

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity on 10 May 2021 and signed on its behalf by:

Dr Mary Stevenson

Dr M Stevenson
Chairman and Trustee

John Carter

Mr J Carter
Trustee

Wales Mobility Driving Assessment Service

Independent Examiner's Report to the trustees of Wales Mobility Driving Assessment Service

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 10 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of Wales Mobility Driving Assessment Service you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Wales Mobility Driving Assessment Service's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Wales Mobility Driving Assessment Service'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 FCCA DChA, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Wales Mobility Driving Assessment Service as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



.....
Andrew Hill
FCCA DChA

Severn House
Hazell Drive
Newport
NP10 8FY

Date: 09/06/2021

Wales Mobility Driving Assessment Service

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		7,100	-	7,100
Charitable activities		150,398	313,312	463,710
Total income		157,498	313,312	470,810
Expenditure on:				
Charitable activities		(158,536)	(313,312)	(471,848)
Total expenditure		(158,536)	(313,312)	(471,848)
Net movement in funds		(1,038)	-	(1,038)
Reconciliation of funds				
Total funds brought forward		262,590	-	262,590
Total funds carried forward	13	261,552	-	261,552
		Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		7,812	-	7,812
Charitable activities		125,503	345,435	470,938
Investment income	4	319	-	319
Total income		133,634	345,435	479,069
Expenditure on:				
Charitable activities		(171,071)	(345,435)	(516,506)
Total expenditure		(171,071)	(345,435)	(516,506)
Net movement in funds		(37,437)	-	(37,437)
Reconciliation of funds				
Total funds brought forward		300,027	-	300,027
Total funds carried forward	13	262,590	-	262,590

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 13.

Wales Mobility Driving Assessment Service

(Registration number: 1056588)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	96,937	106,411
Current assets			
Debtors	11	19,468	15,908
Cash at bank and in hand		<u>147,367</u>	<u>142,430</u>
		166,835	158,338
Creditors: Amounts falling due within one year	12	<u>(2,220)</u>	<u>(2,159)</u>
Net current assets		<u>164,615</u>	<u>156,179</u>
Net assets		<u>261,552</u>	<u>262,590</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>261,552</u>	<u>262,590</u>
Total funds	13	<u>261,552</u>	<u>262,590</u>

The financial statements on pages 10 to 17 were approved by the trustees, and authorised for issue on 10 May 2021 and signed on their behalf by:

Dr Mary Stevenson
.....
Dr M Stevenson
Chairman and Trustee

John Carter
.....
Mr J Carter
Trustee

Wales Mobility Driving Assessment Service

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Donations and legacies

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Wales Mobility Driving Assessment Service

Notes to the Financial Statements for the Year Ended 31 March 2021

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures & fittings	20% on reducing balance
Motor vehicles	25% on reducing balance
Computer equipment	25% on reducing balance

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Donations and legacies;			
Donated assets and services	6,500	6,500	6,712
Donations from individuals	600	600	1,100
	<u>7,100</u>	<u>7,100</u>	<u>7,812</u>

Wales Mobility Driving Assessment Service

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Income from charitable activities

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2021	2020
		£	£	£
Assessment fees - Wales	57,431	-	57,431	122,037
Assessment fees - Chester	-	48,312	48,312	79,980
Welsh Government	-	265,000	265,000	265,455
Lessons	11,158	-	11,158	3,466
Covid-19 Support - CJRS	81,809	-	81,809	-
	<u>150,398</u>	<u>313,312</u>	<u>463,710</u>	<u>470,938</u>

4 Investment income

	Total 2021 £	Total 2020 £
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>-</u>	<u>319</u>

5 Expenditure on charitable activities

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2021	2020
		£	£	£
Assessment and advice				
services	126,739	2,748	129,487	146,339
Staff costs	29,321	310,564	339,885	364,686
Governance costs	2,476	-	2,476	5,481
	<u>158,536</u>	<u>313,312</u>	<u>471,848</u>	<u>516,506</u>

Wales Mobility Driving Assessment Service

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Analysis of governance and support costs

Support costs allocated to charitable activities

	Basis of allocation	Staff costs £	Administration costs £	Premises costs including depreciation £	Total 2021 £	Total 2020 £
Assessment and advice services	A	<u>61,180</u>	<u>11,000</u>	<u>4,000</u>	<u>76,180</u>	<u>76,180</u>

Basis of allocation

Reference	Method of allocation
A	Calculated on a percentage of support time incurred

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	311,548	334,301
Social security costs	23,109	23,697
Pension costs	<u>5,228</u>	<u>6,688</u>
	<u>339,885</u>	<u>364,686</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Assessment services	<u>12</u>	<u>10</u>

No employee received emoluments of more than £60,000 during the year

Wales Mobility Driving Assessment Service

Notes to the Financial Statements for the Year Ended 31 March 2021

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2020	215,433	201,737	417,170
Additions	9,392	7,438	16,830
Disposals	-	(8,988)	(8,988)
At 31 March 2021	<u>224,825</u>	<u>200,187</u>	<u>425,012</u>
Depreciation			
At 1 April 2020	195,202	115,557	310,759
Charge for the year	4,933	18,203	23,136
Eliminated on disposals	-	(5,820)	(5,820)
At 31 March 2021	<u>200,135</u>	<u>127,940</u>	<u>328,075</u>
Net book value			
At 31 March 2021	<u>24,690</u>	<u>72,247</u>	<u>96,937</u>
At 31 March 2020	<u>20,231</u>	<u>86,180</u>	<u>106,411</u>

11 Debtors

	2021 £	2020 £
Prepayments	14,844	15,908
Other debtors	4,624	-
	<u>19,468</u>	<u>15,908</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	<u>2,220</u>	<u>2,159</u>

Wales Mobility Driving Assessment Service

Notes to the Financial Statements for the Year Ended 31 March 2021

13 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
General fund	262,590	157,498	(158,536)	261,552
Restricted funds				
Welsh Government: Section 64	-	265,000	(265,000)	-
Chester	-	48,312	(48,312)	-
Total restricted funds	-	313,312	(313,312)	-
Total funds	262,590	470,810	(471,848)	261,552
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
<i>General</i>				
General fund	300,027	133,634	(171,071)	262,590
Restricted funds				
Welsh Government: Section 64	-	265,455	(265,455)	-
Chester	-	79,980	(79,980)	-
Total restricted funds	-	345,435	(345,435)	-
Total funds	300,027	479,069	(516,506)	262,590

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	96,937	96,937
Current assets	166,835	166,835
Current liabilities	(2,220)	(2,220)
Total net assets	261,552	261,552