

Charity registration number: 1056588

# Wales Mobility Driving Assessment Service

Annual Report and Financial Statements

for the Year Ended 31 March 2023

# **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 2023

### **Structure, Governance and Management**

The Wales Mobility & Driving Assessment Service (WMDAS) is located in South Wales at Rookwood, 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 centre in Chester, Chester Driveability (CDA) 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 part 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. 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 the University Health Board 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 relocated to Llandough Hospital during 2021/22 and new premises for the WMDAS have been refurbished 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 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 9 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. However in past years, we have managed to strengthen the links by several means. Due to lockdown, Virtual Zoom and Teams have become the usual way to keep in touch and to hold Trustee, Staff and Management meetings. This method has proved very beneficial and now a regular occurrence. Trustees, who are mostly based in South Wales, have also been able to visit North Wales and we now have three Trustees from North Wales, who have attended meetings via Zoom. Furthermore, the Minutes of the Trustees' meetings are circulated to the North Wales Advisory committee, the North Wales Manager and North Wales and South Wales staff. Centre Managers are present at Trustee meetings.

Funding the Service. For over 30 continuous years until the end of 2018/2019, the WMDAS main source of funding for its activities in Wales was via a (recurrent) 3-year Welsh Government grant scheme. When the focus of this 3-year grant scheme was then changed from core funding to project funding, the WMDAS was unsuccessful in its funding bid. However, the Welsh Government did decide to maintain a grant.

During 2021, the Welsh Government reviewed its overall grant funding approach to WMDAS and made a three-year funding award to WMDAS with an increased funding allocation of £360k for each of the years 2022/23, 2023/2024, 2024/25. This much welcomed and needed 3-year grant award together with the uplift in grant funding now provide WMDAS with greater stability as we move forward in developing and delivering our service provision in Wales.

The Welsh Government's grant is administered through the South Wales Centre and the Director has the overall responsibility for managing the utilisation of these grant resources throughout the WMDAS and liaising with the Welsh Government on all grant matters. In undertaking this task, the Director also ensures (on an ongoing basis) that the Trustees are kept fully and properly informed of the WMDAS' financial position.

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 continues to put further time demands on the managers and the Director.

# Wales Mobility Driving Assessment Service

## Trustees' Report

### 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.

(1). Age of Trustees: Many of the Trustees were 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 consideration. A further two Trustees have been voted on the Executive Committee in 2022 who bring additional skills and expertise to the existing Board.

(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:

Coronavirus resulted in the centres' closure for 6 weeks at the beginning 2021/22. Nevertheless, all targets were met

#### STATISTICS:

The overall numbers of clients assessed between 1 April 2021 and March 31 2022

No of Assessments	South/West Wales	North/Mid Wales	Chester	Total
2017/18	565	310	108	983
2018/19	583	232	152	967
2019/20	615	290	159	1064
2020/21	237	91	44	371
2022/23	538	272	201	1011
<b>Total</b>	<b>2538</b>	<b>1195</b>	<b>664</b>	<b>4396</b>

Of the 1011 assessments in 2022/23: **92** were review driving assessments who are assessed to ascertain their ability to remain driving in safety and so preserve their independence for as long as possible.

Referral sources in 2022/23: Self / family:444 DVLA:258Motability MoMap: 129 NHS/Health Professionals: 102 Social Services:19: Fit to Drive 10

# Wales Mobility Driving Assessment Service

## Trustees' Report

### a) 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 2022 to March 2023. 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 2022/23 can be viewed on request. A summary of the data is contained in the Director of Services report.

### (b) Chester Driveability

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 from this part of England that hitherto has been directed to the North Wales centre. During 2021, Gary prepared a Chester Driveability Business Plan for the 3 years 2022/23 to 2024/25 which set out how the service provided at Chester could be further developed and expanded to meet client demand. This Plan was agreed by WMDAS, Driving Mobility and the Department for Transport and its implementation is now proceeding.

### (c) Adapted – Vehicle Driver Training Service

The driver training service has been expanded to service clients with mobility problems. **142** clients received this service with **970** hours of driver training in a range of adapted vehicles during 2022/23. 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 2021/22 because of Covid and Government restrictions and to date has not been resumed.

### (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. The Older Driver Fitness to Drive scheme was suspended because of Coronavirus during 2020/21 and remained suspended for some months in to the 2021/22 period. Referrals resumed in 2022 from Dyfed Powys Police but have not reached the referral rate received prior to the Pandemic closure. Following a recommendation from the Coroner at Swansea Crown Court, South Wales Police expressed a wish to use our service followed by enquiries from Gwent Police. Negotiations have been completed and WMDAS began accepting referrals from South Wales Police from January 2023.

(f) Welsh Rugby Union Charitable Fund. Links were made between the South Wales Centre and the WRU Charitable Fund who referred their clients to the centre for specialist help with mobility and driving needs but there have been no referrals during 2022-2023.

## Wales Mobility Driving Assessment Service

### Trustees' Report

There were 16 training /awareness sessions held during this financial year. It was a slow start and the relocation of the Cardiff Centre was a major upheaval followed by 6 weeks of intermittent internet and telecom issues but as soon as restrictions regarding Covid were relaxed, the centres resumed providing training and awareness days.

- (a) Open Days – These have not been resumed but are planned for 2023/2024
- (b) Clinical staff training.  
Awareness training for other individuals and organisations. These take the form of presentations and demonstrations and have been given to memory clinic staff, neuromuscular clinics, Driving Instructors and those working in the Community for example Care Homes.
- (c)

In South Wales, clinical staff and medical advisors from the DVLA have had one-to-one observation sessions. Numerous clinical staff from Brain Injury teams, Occupational Therapists, Headway, Community Support workers, Psychologists have attended.

#### Continuing Professional Development

Three members of staff (North & South Wales) completed their final modules of study Driving Mobility Academic Programme Oxford Brookes University towards the award of *Certificate of Higher Education – Driving Assessment and Outdoor Mobility*. Each student will graduate from Oxford Brookes University late May 2023. Staff have also completed the following Continuing Professional Development.

- Bugzi Assessor Training
- Oxford Brookes Affiliate Lecture Training
- DM Education Programme – Assistive Technology
- Hubs Information Provider Training
- Electric Vehicle On-Line Training
- AutoAdapt/Elap Vehicle Product Demonstration

#### Vehicle and Office Equipment Renewal.

Prior to the South Wales reaccreditation in 2021, office and assessment equipment and vehicles were 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 and therefore due for re accreditation in 2023. North Wales regained accreditation in 2022.

South Wales were informed that although their accreditation was completed in 2021 it had been delayed because of Covid and has therefore been scheduled for a return visit and reaccreditation in 2023.

Telecoms and office equipment were renewed/purchased in both centres. South Wales in particular had extensive telecom work / equipment renewals due to its relocation.

# **Wales Mobility Driving Assessment Service**

## **Trustees' Report**

### **Financial Review**

The principal funding source of the Charity in 2020-21 remained the Welsh Government under their 'project' grant funding arrangements. Within the conditions of the grant, for the 3 years 2016-17 to 2018-19 our overall grant was reduced by 5% each year and our 2019-20, 2020-21 and 2021-22 grant funding was maintained at the 2018-19 level of £265,000 per annum 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 have acted as a constraint on meeting client demand for our services. The free assessment through the NHS referral pathway remains closed and all clients continue to pay for their assessments apart from those who are in-patients and are assessed and as part of their care package.

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 increased in 2022 to £125. At this fee level, clients still only meet a proportion of the real cost of an assessment which is estimated to be well over £500. There will be ongoing pressures on both expenditure and income over future years as the demand for our services continues to grow. As an organisation we have strived to employ the necessary staff resources to meet our assessment demand. As necessary, we have utilised our reserves to fill any funding gaps for employing staff. This had led to our end year reserves reducing over the last few years to a level that, while still being in surplus, need addressing. To increase our reserves, we need stability and certainty on our annual costs and not the inflationary and other cost pressures that we encountered during 2022-23. Our hope is that such cost stability and certainty will improve over the next two years so that during 2025-26 the position with our reserves will improve. 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.

All the 2022-23 Welsh Government funding was used as agreed and budgeted as detailed in the Business Plan with some adjustments to meet unplanned events.

The opening balance in the current account on April 1st, 2022 was £66,502 and the closing balance on March 31st 2023 was £16,915

During 2021, the Welsh Government reviewed its overall grant funding approach to WMDAS and made a 3-year grant award to WMDAS with an increased funding level of £360,000 for each of the years 2022-23 to 2024-25. WMDAS were delighted with this news and the additional resources were used to employ additional staff and to mitigate inflation and other cost pressures.

### **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. Further information on our reserves position is outlined in the Financial Review section above.



# **Wales Mobility Driving Assessment Service**

## **Trustees' Report**

### **Plans for future periods**

Welsh Government funding was allocated for three years to allow the option to employ additional staff to process additional assessments forecast to be generated by referrals from South Wales and Gwent Police forces. Service Level Agreement with South Wales Police was not finalised until December 2022 and referrals from this source to date has not reached the levels expected. It was also planned that once trained additional staff would allow the waiting list of currently 10 weeks to be decreased in South Wales but it remains at a 10 week waiting list because demand for driving assessment has increased and also due to late cancellations because of Covid affecting both clients and staff.

The new premises in Cardiff has provided much improved facilities and space for assessment teams and admin staff.

The new premises provide electric points for the use of electric vehicles which the Cardiff centre hopes to obtain once funds allow.

In North Wales, the present premises are not able to offer electrical outlets for electric vehicles and the car parking situation presents accessing difficulties for visitors and clients. During 2022/23 alternative premises will be explored and costed.

Driver Training for those who have been assessed and need practise of driving in a new way using adaptations has been developed and proved extremely popular. There are few driving schools who have vehicles with adaptations therefore the centres use their vehicles and their experienced driving instructors to provide this essential service.

This provides a small additional revenue for WMDAS.

### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

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 D Hughes
	Mrs A Duckworth

Chairman:	Dr M Stevenson
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Secretary:	Dr P McKenna
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## **Wales Mobility Driving Assessment Service**

### **Trustees' Report**

#### **Reference and Administrative Details**

Charity Registration Number:	1056588
Principal Office:	Rookwood Hospital Fairwater Road Llandaff Cardiff CF5 2YN
Independent Examiner:	HSJ Accountants Limited Severn House Hazell Drive Newport NP10 8FY
Bankers:	Lloyds Bank 514 Cowbridge Road East Victoria Park Cardiff CF5 1BL

## Wales Mobility Driving Assessment Service

### Trustees' Report

#### Statement of Trustees' Responsibilities

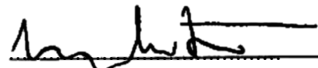
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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:

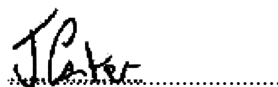
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed 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 12 June 2023 and signed on its behalf by:



Dr M Stevenson  
Chairman and trustee



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 trustees on my examination of the accounts of Wales Mobility Driving Assessment Service for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the charity 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.

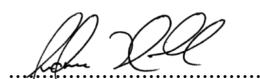
#### **Independent examiner's statement**

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 ACA DChA BFP, 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.



Mr Andrew Hill  
FCCA ACA DChA BFP

Severn House  
Hazell Drive  
Newport  
NP10 8FY

13 June 2023

## Wales Mobility Driving Assessment Service

### Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies		6,360	-	6,360
Charitable activities		149,661	437,966	587,627
Investment income	4	584	-	584
Total income		156,605	437,966	594,571
<b>Expenditure on:</b>				
Charitable activities		(155,645)	(437,966)	(593,611)
Total expenditure		(155,645)	(437,966)	(593,611)
Net income		960	-	960
Net movement in funds		960	-	960
<b>Reconciliation of funds</b>				
Total funds brought forward		199,825	-	199,825
Total funds carried forward	13	200,785	-	200,785
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies		7,643	-	7,643
Charitable activities		147,475	339,532	487,007
Investment income	4	55	-	55
Total income		155,173	339,532	494,705
<b>Expenditure on:</b>				
Charitable activities		(216,900)	(339,532)	(556,432)
Total expenditure		(216,900)	(339,532)	(556,432)
Net expenditure		(61,727)	-	(61,727)
Net movement in funds		(61,727)	-	(61,727)
<b>Reconciliation of funds</b>				
Total funds brought forward		261,552	-	261,552
Total funds carried forward	13	199,825	-	199,825

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

The funds breakdown for 2022 is shown in note 13.

The notes on pages 13 to 21 form an integral part of these financial statements.

## Wales Mobility Driving Assessment Service

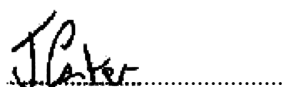
(Registration number: 1056588)  
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	105,823	97,856
<b>Current assets</b>			
Debtors	11	14,685	15,713
Cash at bank and in hand		<u>82,941</u>	<u>88,650</u>
		97,626	104,363
<b>Creditors: Amounts falling due within one year</b>	12	<u>(2,664)</u>	<u>(2,394)</u>
<b>Net current assets</b>		<u>94,962</u>	<u>101,969</u>
<b>Net assets</b>		<u><u>200,785</u></u>	<u><u>199,825</u></u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>200,785</u>	<u>199,825</u>
<b>Total funds</b>	13	<u><u>200,785</u></u>	<u><u>199,825</u></u>

The financial statements on pages 11 to 21 were approved by the trustees, and authorised for issue on 12 June 2023 and signed on their behalf by:



Dr M Stevenson  
Chairman and trustee



Mr J Carter  
Trustee

# **Wales Mobility Driving Assessment Service**

## **Notes to the Financial Statements for the Year Ended 31 March 2023**

### **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.

##### ***Gifts in kind***

Donated goods and services are recognised in both income and expenditure at fair value at the date on which the benefit is received.

##### ***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.

## **Wales Mobility Driving Assessment Service**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **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.

#### **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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.



## Wales Mobility Driving Assessment Service

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 2 Income from donations and legacies

	Unrestricted General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donated assets and services	4,620	4,620	6,500
Donations from individuals	1,740	1,740	1,143
	6,360	6,360	7,643

#### 3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Assessment and advice services	149,661	437,966	587,627	487,007
	149,661	437,966	587,627	487,007

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Assessment fees - Wales	115,489	-	115,489	102,638
Assessment fees - Chester	-	77,966	77,966	74,532
Welsh Government	-	360,000	360,000	265,000
Lessons	34,172	-	34,172	40,212
Covid-19 Support - CJRS	-	-	-	4,625
	149,661	437,966	587,627	487,007

#### 4 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	584	584	55
	584	584	55

## Wales Mobility Driving Assessment Service

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Assessment and advice services		110,627	40,106	150,733	148,515
Staff costs		40,885	397,860	438,745	403,813
Governance costs		4,133	-	4,133	4,104
		<u>155,645</u>	<u>437,966</u>	<u>593,611</u>	<u>556,432</u>

## Wales Mobility Driving Assessment Service

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 6 Analysis of governance and support costs

##### Support costs allocated to charitable activities

		<b>Staff costs</b>	<b>Administration costs</b>	<b>Premises costs including depreciation</b>	<b>Total</b>
	<b>Basis of allocation</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>2023</b>
Assessment and advice services	A	<u>109,688</u>	<u>3,942</u>	<u>9,105</u>	<u>122,735</u>
				<b>Premises costs including depreciation</b>	<b>Total</b>
	<b>Basis of allocation</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>2022</b>
Assessment and advice services	A	<u>95,000</u>	<u>9,223</u>	<u>4,000</u>	<u>108,223</u>

##### Basis of allocation

Reference	Method of allocation
A	Caluclated at a rate of 25% support time incurred

## Wales Mobility Driving Assessment Service

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 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:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	397,860	366,403
Social security costs	33,618	30,987
Pension costs	7,267	6,423
	<u>438,745</u>	<u>403,813</u>

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

	2023 No	2022 No
Assessment services	<u>13</u>	<u>12</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 2023

#### 9 Taxation

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

#### 10 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2022	231,187	185,928	417,115
Additions	-	28,810	28,810
Disposals	-	(19,000)	(19,000)
At 31 March 2023	<u>231,187</u>	<u>195,738</u>	<u>426,925</u>
<b>Depreciation</b>			
At 1 April 2022	205,956	113,303	319,259
Charge for the year	3,950	11,908	15,858
Eliminated on disposals	-	(14,015)	(14,015)
At 31 March 2023	<u>209,906</u>	<u>111,196</u>	<u>321,102</u>
<b>Net book value</b>			
At 31 March 2023	<u>21,281</u>	<u>84,542</u>	<u>105,823</u>
At 31 March 2022	<u>25,231</u>	<u>72,625</u>	<u>97,856</u>

#### 11 Debtors

	2023 £	2022 £
Prepayments	<u>14,685</u>	<u>15,713</u>

#### 12 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	<u>2,664</u>	<u>2,394</u>

## Wales Mobility Driving Assessment Service

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 13 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General fund	199,825	156,605	(155,645)	200,785
<b>Restricted funds</b>				
Welsh Government: Section 64	-	360,000	(360,000)	-
Chester	-	77,966	(77,966)	-
<b>Total restricted funds</b>	-	437,966	(437,966)	-
<b>Total funds</b>	199,825	594,571	(593,611)	200,785
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
General fund	261,552	155,173	(216,900)	199,825
<b>Restricted</b>				
Welsh Government: Section 64	-	265,000	(265,000)	-
Chester	-	74,532	(74,532)	-
<b>Total restricted funds</b>	-	339,532	(339,532)	-
<b>Total funds</b>	261,552	494,705	(556,432)	199,825

#### 14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	105,823	105,823
Current assets	97,626	97,626
Current liabilities	(2,664)	(2,664)
<b>Total net assets</b>	<b>200,785</b>	<b>200,785</b>

## **Wales Mobility Driving Assessment Service**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 March 2022 £</b>
Tangible fixed assets	97,856	97,856
Current assets	104,363	104,363
Current liabilities	<u>(2,394)</u>	<u>(2,394)</u>
Total net assets	<u>199,825</u>	<u>199,825</u>