

Charity registration number: 1056588

Wales Mobility Driving Assessment Service

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Wales Mobility Driving Assessment Service

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Wales Mobility Driving Assessment Service

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

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 Ty Enfys, Ysbyty Glan Clywd, Bodelwyddan, Denbighshire. Satellite services are operated in Mid Wales based at Montgomery Hospital, Newtown, Government Buildings Carmarthen, 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, an outreach centre at the Wirral has also been developed to meet the demand for the service. In Chester and the Wirral, 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 and Wirral services. In 2025 following a meeting with the CEO of Driving Mobility (DM) it was agreed that the Chester service would no longer be operated by the staff from the Welsh service and the Chester service ceased on March 31st 2025.

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 Ty Enfys building, 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 interviewed to assess their physical abilities and background information is gathered on daily living needs. This is followed by a cognitive assessment by one of the clinical assessment team followed by an assessment 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.

Wales Mobility Driving Assessment Service

Trustees' Report

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.

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. However in past years, we have managed to strengthen the links by several means. Due to lockdown, virtual meetings via 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 two 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 and North and South Wales staff. Centre Managers are present at Trustee meetings together with a different staff member from either south or north Wales centres.

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. However, the rollover grant funding for 2025-26 with no increase is a real terms decrease in our funding.

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

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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.

(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 which is reflected in the table below:

STATISTICS:

The overall numbers of clients assessed between 1 April 2024 and March 31 2025

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
2023/24	557	302	262	1121
2024/25	641	315	329	1285
Total	3736	1812	1255	6803

Of the 1285 assessments in 2024/25(including Chester/Wirral): **68** 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 2024/25: Self / family:819 DVLA:390 Motability MoMap: 145 NHS/Health Professionals: 111 Social Services:15: Fit to Drive 88

- 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 2024 to March 2025. However, in cases that had potential to cause distress to the client or client families, a decision was made to withdraw these

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Trustees' Report

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 2024/25 can be viewed on request. A summary of the data is contained in the Director of Services report. Clients are encouraged to review the service they have received on Google. WMDAS has received 5* ratings and clients comments can be viewed by typing in www.wmdas.co.uk and Google reviews on the right hand side on the screen.

(b) Chester Driveability

Following the successful establishment and development of Chester Driveability by WMDAS over the last few years, Driving Mobility concluded that it would be appropriate for them to absorb the full responsibility for the delivery and further development of Chester Driveability within their own organisation. This was implemented with effect from 1 April 2025 and WMDAS now has no role in the administration or management of Chester Driveability. 3 WMDAS assessment staff transferred to Driving Mobility from 1 April 2025 under the Transfer of Undertakings (Protection of Employment) Regulations arrangements and subsequently (following a Driving Mobility recruitment process), Gary Jones was successful in being appointed by Driving Mobility as the Chester Driveability Centre Manager.

(c) Adapted – Vehicle Driver Training Service

The driver training service has been expanded to service clients with mobility problems. 40 clients received this service with over 200 hours of driver training in a range of adapted vehicles during 2024/25. 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 Fitness to Drive pilot scheme.

This is a joint WMDAS / Police initiative 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 into 2022. Referrals resumed in 2022 from Dyfed Powys Police but have not reached the referral rate received prior to the Pandemic closure due to operational changes within the force. 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. After extensive negotiations North Wales Police have joined the scheme and are now referring to the North Wales centre. 88 Police Fit to Drive assessments were completed in 2024-25 over double the amount received and processed in 2023/24.

There were 19 training sessions for staff held during this financial year. This included First Aid/ Manual handling, / Disability Awareness/ Vehicle Adaptations/ Expert Witness/High Tech Training/HR/ Seating & Posture and Wheelchair Accessible training.

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- Open Days* – The Cardiff centre held an Open Day in July 2024 at the Maindy cycle track in Cardiff where adapted vehicles were available for those who thought they may never be able to drive. Visitors
- (a) were given the opportunity to try vehicles and speak to assessment staff. The event was held in conjunction with SHINE the Hydrocephalus charity and was very well attended, therefore another event is planned for 2025 following the success of the 2024 day.
 - (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, Dementia Awareness Group, World Stroke Day, National Brain Injury Conference(in the Liberty Stadium).

Both the North and South Wales centre hosted awareness and presentation sessions for clinical staff and medical advisors including the DVLA, Brain Injury teams, Occupational Therapists, Headway, Community Support workers, Psychologists.

Continuing Professional Development

One member of staff (North & South Wales) completed their final study module of the Driving Mobility Academic Programme Oxford Brookes University of Post Graduate *Certificate of Higher Education – Driving Assessment and Outdoor Mobility*, and graduated from Oxford Brookes University in May 2024. Two further staff members enrolled on the course in September 2024. Staff have also completed the following Continuing Professional Development.

- Bugzi Assessor Training
- Oxford Brookes Affiliate Lecture Training
- DM Education Programme – Assistive Technology
- Introduction of vehicle Adaptations
- Dementia Buis training
- AutoAdapt/Elap Vehicle Product Demonstration
- Supervision, Support & Appraisals
- HR training
- High Tech Training

Vehicle and Office Equipment Renewal.

Prior to the South Wales reaccreditation, office and assessment equipment and vehicles were updated and maintained in accordance with criteria set by Driving Mobility to maintain accreditation status. North Wales regained accreditation in 2022.

The South Wales Centre attained accreditation in December 2023. There is an ongoing vehicle replacement policy with vehicles sourced at half trade prices (to mobility centres only) from Motability.

Telecoms and office equipment were renewed/purchased in both centres as required with a networking system between North and South Wales completed. All staff have wmdas.co.uk email addresses.

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Financial Review

The principal funding source of the Charity in 2024-25 remained the Welsh Government under their 'stand-alone' grant funding arrangements. 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. 2024-25 was the final year of our current financial grant support from the Welsh Government.

At the end of 2024, the Welsh Government informed WMDAS that during 2025 they would be undertaking a review of the current grant scheme arrangements but were not at that time able to provide WMDAS with any clarification about the review's terms of reference, its timescale or how it would be undertaken. As a consequence of this review, the Welsh Government advised WMDAS that our 2025-26 grant would be maintained at the 2024-25 levels. Maintaining our Welsh Government grant at £360,000 into a fourth year does represent a substantial year on year real terms decrease in our funding.

The Welsh Government's review of their current grant funding arrangements does introduce uncertainty in terms of whether WMDAS will continue to be grant funded from 2026-27 and beyond and if so what level of grant funding we will receive. WMDAS will strive to present a compelling case to the Welsh Government which will fully justify our grant funding being continued from 2026-27.

All WMDAS staff are to be congratulated for maintaining the number of assessments being undertaken to over 1,000 for each of the last 3 years including 2024-25. The level of the Charity's assessment fee has been kept under critical review and the Executive Committee took the hard but necessary decision to increase our 2025-26 fee level to £175 including for review driving assessments. This decision was reached to mitigate the real terms decrease in our grant funding and the significant inflationary and other cost pressures we have faced over recent years. Even at this increased fee level, clients will still only meet a proportion of the real cost of an assessment which is estimated to be well over £600. There will continue to be ongoing pressures on both expenditure and income during 2024-25 as WMDAS seeks to rebalance our North Wales centre in response to the consequences arising from Driving Mobility taking over full responsibility for the delivery of assessment services at Chester from April 2025 and to seek to meet the continuing demand for our services in Wales.

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. At 31 March 2005, a slight increase to our cash in bank and in hand was achieved compared to the 31 March 2004 position, but securing greater organisational financial resilience remains one of our key aims. 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 2024-25 Welsh Government funding was used as agreed and budgeted as detailed in the Business Plan with some adjustments to meet unplanned events.

Reserves policy

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

Wales Mobility Driving Assessment Service

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Plans for future periods

As part of the accreditation process WMDAS was asked to produce a Strategic 3 Year Business Plan. A copy of this Plan is available on request.

Included in this Plan were proposals to open new outreach centres in Llanelli and in North-West Wales which were dependent on WMDAS being successful in receiving external grant funding from Motability. Unfortunately our bids for this grant funding were unsuccessful and our plans for these new outreach centres have had to be put in abeyance

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

Mr J Carter

Ms L Harrington

Mr P Brewer

Ms J McKinlay

Mr D Hughes

Ms S Miller (appointed 18 November 2024)

Ms T Palmer (appointed 18 November 2024)

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

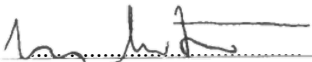
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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:

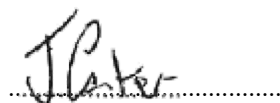
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed 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 3 June 2025 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 2025.

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

3 June 2025

Wales Mobility Driving Assessment Service

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies		132	-	132
Charitable activities		146,518	516,361	662,879
Investment income	4	<u>1,272</u>	<u>-</u>	<u>1,272</u>
Total income		<u>147,922</u>	<u>516,361</u>	<u>664,283</u>
Expenditure on:				
Charitable activities		<u>(161,670)</u>	<u>(488,803)</u>	<u>(650,473)</u>
Total expenditure		<u>(161,670)</u>	<u>(488,803)</u>	<u>(650,473)</u>
Net (expenditure)/income		<u>(13,748)</u>	<u>27,558</u>	<u>13,810</u>
Net movement in funds		(13,748)	27,558	13,810
Reconciliation of funds				
Total funds brought forward		<u>235,265</u>	<u>15,498</u>	<u>250,763</u>
Total funds carried forward	14	<u>221,517</u>	<u>43,056</u>	<u>264,573</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		9,706	-	9,706
Charitable activities		149,158	506,054	655,212
Investment income	4	<u>1,044</u>	<u>-</u>	<u>1,044</u>
Total income		<u>159,908</u>	<u>506,054</u>	<u>665,962</u>
Expenditure on:				
Charitable activities		<u>(125,428)</u>	<u>(490,556)</u>	<u>(615,984)</u>
Total expenditure		<u>(125,428)</u>	<u>(490,556)</u>	<u>(615,984)</u>
Net income		<u>34,480</u>	<u>15,498</u>	<u>49,978</u>
Net movement in funds		34,480	15,498	49,978
Reconciliation of funds				
Total funds brought forward		<u>200,785</u>	<u>-</u>	<u>200,785</u>
Total funds carried forward	14	<u>235,265</u>	<u>15,498</u>	<u>250,763</u>

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

The funds breakdown for 2024 is shown in note 14.

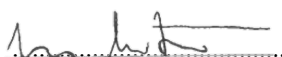
The notes on pages 13 to 20 form an integral part of these financial statements.

Wales Mobility Driving Assessment Service

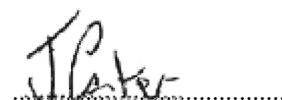
(Registration number: 1056588)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	117,516	107,456
Current assets			
Debtors	12	17,756	19,445
Cash at bank and in hand		<u>164,706</u>	<u>126,526</u>
		182,462	145,971
Creditors: Amounts falling due within one year	13	<u>(35,405)</u>	<u>(2,664)</u>
Net current assets		<u>147,057</u>	<u>143,307</u>
Net assets		<u>264,573</u>	<u>250,763</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		43,056	15,498
Unrestricted income funds			
Unrestricted funds		<u>221,517</u>	<u>235,265</u>
Total funds	14	<u>264,573</u>	<u>250,763</u>

The financial statements on pages 11 to 20 were approved by the trustees, and authorised for issue on 3 June 2025 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 2025

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 2025

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:

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.

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 2025

2 Income from donations and legacies

	Unrestricted General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donated assets and services	-	-	9,106
Donations from individuals	132	132	600
	<u>132</u>	<u>132</u>	<u>9,706</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Assessment and advice services	146,518	516,361	662,879	655,212

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Assessment fees - Wales	134,175	-	134,175	116,735
Assessment fees - Chester	-	144,594	144,594	136,072
Welsh Government	-	360,000	360,000	360,000
Lessons	12,343	-	12,343	32,423
Development Funds - Chester	-	11,767	11,767	9,982
	<u>146,518</u>	<u>516,361</u>	<u>662,879</u>	<u>655,212</u>

4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,272	1,272	1,044

Wales Mobility Driving Assessment Service

Notes to the Financial Statements for the Year Ended 31 March 2025

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Note				
Assessment and advice services	87,457	46,822	134,279	155,003
Staff costs	67,127	441,549	508,676	455,137
Governance costs	7,086	432	7,518	5,844
	<u>161,670</u>	<u>488,803</u>	<u>650,473</u>	<u>615,984</u>

6 Analysis of governance and support costs

Support costs allocated to charitable activities

	Information technology £	Staff costs £	Administration costs £	Total 2025 £
Basis of allocation				
Assessment and advice services	8,000	109,047	16,500	133,547
	Information technology £	Staff costs £	Administration costs £	Total 2024 £
Basis of allocation				
Assessment and advice services	5,000	136,500	34,000	175,500

Basis of allocation

Reference	Method of allocation
A	Calculated at a rate of 25% 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.

Wales Mobility Driving Assessment Service

Notes to the Financial Statements for the Year Ended 31 March 2025

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	462,137	414,024
Social security costs	38,405	33,937
Pension costs	8,134	7,176
	<u>508,676</u>	<u>455,137</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:

	2025 No	2024 No
Assessment services	<u>12</u>	<u>12</u>

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

9 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>3,194</u>	<u>2,514</u>

Wales Mobility Driving Assessment Service

Notes to the Financial Statements for the Year Ended 31 March 2025

10 Taxation

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

11 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2024	20,949	194,461	215,410
Additions	6,366	52,956	59,322
Disposals	-	(37,388)	(37,388)
At 31 March 2025	<u>27,315</u>	<u>210,029</u>	<u>237,344</u>
Depreciation			
At 1 April 2024	8,106	99,848	107,954
Charge for the year	3,302	23,839	27,141
Eliminated on disposals	-	(15,267)	(15,267)
At 31 March 2025	<u>11,408</u>	<u>108,420</u>	<u>119,828</u>
Net book value			
At 31 March 2025	<u>15,907</u>	<u>101,609</u>	<u>117,516</u>
At 31 March 2024	<u>12,843</u>	<u>94,613</u>	<u>107,456</u>

12 Debtors

	2025 £	2024 £
Prepayments	<u>17,756</u>	<u>19,445</u>

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Bank overdrafts	32,545	-
Other taxation and social security	136	-
Accruals	<u>2,724</u>	<u>2,664</u>
	<u>35,405</u>	<u>2,664</u>

Wales Mobility Driving Assessment Service

Notes to the Financial Statements for the Year Ended 31 March 2025

14 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
General fund	235,265	147,922	(161,670)	221,517
Restricted funds				
Welsh Government: Section 64	-	360,000	(360,000)	-
Chester	15,498	156,361	(128,803)	43,056
	<u>15,498</u>	<u>516,361</u>	<u>(488,803)</u>	<u>43,056</u>
Total funds	<u>250,763</u>	<u>664,283</u>	<u>(650,473)</u>	<u>264,573</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General fund	200,785	159,908	(125,428)	235,265
Restricted funds				
Welsh Government: Section 64	-	360,000	(360,000)	-
Chester	-	146,054	(130,556)	15,498
	<u>-</u>	<u>506,054</u>	<u>(490,556)</u>	<u>15,498</u>
Total funds	<u>200,785</u>	<u>665,962</u>	<u>(615,984)</u>	<u>250,763</u>

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	117,516	-	117,516
Current assets	139,406	43,056	182,462
Current liabilities	(35,405)	-	(35,405)
Total net assets	<u>221,517</u>	<u>43,056</u>	<u>264,573</u>

Wales Mobility Driving Assessment Service

Notes to the Financial Statements for the Year Ended 31 March 2025

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	107,456	-	107,456
Current assets	130,473	15,498	145,971
Current liabilities	(2,664)	-	(2,664)
Total net assets	<u>235,265</u>	<u>15,498</u>	<u>250,763</u>