

CORNWALL MOBILITY CENTRE LIMITED

England & Wales · Charity number 1096745

Details

Status	Registered
Legal form	Charitable company
Company number	04713856
Registered	2003-03-28
Register	View on the Charity Commission register

Contact

Address	Cornwall Mobility North BUILDINGS Royal Cornwall Hospital Penventinnie Lane Truro TR1 3LQ
Phone	01872 672318
Email	info@cornwallmobility.co.uk
Website	www.cornwallmobility.co.uk

Activities

Objects: 1) THE RELIEF OF POVERTY AND DISTRESS AMONG DISABLED PERSONS IN PARTICULAR BY PROVIDING OR ASSISTING IN THE PROVISION OF MOBILITY AIDS AND AIDS TO DAILY LIVING.2) THE PROVISION TO SUCH PERSONS OF EQUIPMENT FOR THE PURPOSE OF INCREASING THEIR MOBILITY AND INDEPENDENT LIVING AND THE PROVISION OF TRAINING IN THE USE OF SUCH EQUIPMENT.

Activities: (1) The relief of poverty and distress among disabled persons in particular by providing or assisting in the provision of mobility aids.(2) The provision to such persons of equipment for the purpose of increasing their mobility and the provision of training in the use of such equipment.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE CORNWALL AND DEVON
- Cornwall
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,229,903	£1,176,639	£1,595,590	26
2024-03-31	£1,254,991	£1,308,879	£1,255,480	29
2023-03-31	£1,223,973	£1,213,336	£1,278,940	29
2022-03-31	£999,191	£1,082,168	£1,300,575	27
2021-03-31	£887,099	£854,298	£1,386,830	27

Trustees

Name	Role	Appointed
Professor Philip Ronald Moore	Chair	2017-11-28
ANTHONY JOHN FRY		
Anne O'Shea		2015-07-24
Carolyn Anne Gilmore		2024-12-04
Dr Christine Bryden Johnson Hunter		2019-08-21
Leonard John Croney		2019-08-21
TRACIE KAREN NORTH		2024-06-27

CORNWALL MOBILITY CENTRE LIMITED

England & Wales - Charity number 1096745

Accounts

Company registration number: 4713856

Charity registration number: 1096745

Cornwall Mobility Centre Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

RRL LLP
Peat House
Newham Road
Truro
Cornwall
TR1 2DP

Cornwall Mobility Centre Limited

Contents

Reference and Administrative Details	1 to 2
Chairman's Report	3
Trustees' Report	4 to 21
Independent Auditors' Report	22 to 25
Statement of Financial Activities	26 to 27
Balance Sheet	28
Statement of Cash Flows	29
Notes to the Financial Statements	30 to 44

Cornwall Mobility Centre Limited
Reference and Administrative Details

Chairman

Prof Philip Ronald Moore BTech Phd CEng

Chief Executive Officer

Simon Blamey

Trustees

Mr Anthony John Fry, Treasurer

Dr Margaret Christine Abban – Resigned 4 December 2024

Mrs Carolyn Anne Gilmore – Appointed 4 December 2024

Mrs Anne O'Shea

Prof Philip Ronald Moore BTech Phd CEng

Mr Leonard John Croney

Dr Christine Hunter

Mrs Tracie North – Appointed 19 July 2024

Dr Patric Tony Eriksson – Appointed 18 April 2024

Ms Jen Robertson – Appointed 18 April 2024. Resigned 3 October 2024.

**Senior Management /
Leadership Team**

Simon Blamey, CEO

Charity Registration Number

1096745

Company Registration Number

4713856

Registered and Principal Office

Cornwall Mobility Centre
Tehidy House
Royal Cornwall Hospital
Truro
TR1 3LJ

Auditor

RRL LLP
Peat House
Newham Road
Truro
Cornwall
TR1 2DP

Cornwall Mobility Centre Limited
Reference and Administrative Details

Investment Advisors

Charles Stanley & Co. Charles Stanley & Co.
Southernhay West
Southernhay West Broadwalk House
Broadwalk House EX1 1TS
Exeter
EX1 1TS

Solicitors:

Foot Anstey
High Water House
Malpas Road
Truro
TR1 1QH

Bankers

Natwest
2/4 St Nicholas Street
Truro
TR1 2RN

Cornwall Mobility Centre Limited

Chairman's Report for the Year Ended 31 March 2025

As before our main site is on the Treliske Hospital campus in Truro but we also have successful and permanently staffed Satellite Centres in Exeter and Plymouth. We also provide a service from an outreach location near Launceston. There is full interaction between all sites and cover for driving assessment and vehicle adaptations extends over a wide geographical area.

We continue to provide DfT and DVLA driving assessments, vehicle adaptations and advanced mobility aids for the whole of Cornwall and much of Devon and are compliant with Driving Mobility staffing requirements for driving assessments.

Our HUBS Mobility Services Project, which provides impartial advice on accessible transport and services, continued to flourish and make a real difference to individual's lives.

Some of the notable elements delivered during 2024/25 include:

- Delivery of PWMS Retailer Training to help improve the 'safety assessment' aspects of mobility equipment retailers.
- Continued provision of our Beach Wheelchair Fleet consisting of 21 units, financed via a grant that was secured via our membership of, and collaboration with, the Cornwall Disability Alliance.
- A continued increase in Adaptations work as the supply of new vehicles returned to 'normal' levels.
- Delivery of a successful open day in Truro.
- Recruitment of new Trustees to bring new ideas and experience to the Board.
- Successful award of a grant from Motability Grants which will enable us to provide more tuition opportunities to our clients from 2025 – 2028

The Board of Trustees continues to be involved in the development of the strategy and direction of the organisation.

Simon Blamey CEO continued to provide expert leadership and clarity of purpose for the organisation. The organisation remains in a healthy financial state with significant reserves from which to make strategic investments and cover emergencies if they arrive.

The Chairman's report was approved by the trustees of the charity on and signed on its behalf by:

Professor Philip Moore Btech Phd CEng
Chair of Cornwall Mobility

Cornwall Mobility Centre Limited

Trustees' Report Continued

The Trustees, who are directors for the purposes of company law and trustees for the purpose of charity law, have pleasure in submitting their report and the audited financial statements for the year to 31 March 2025.

Objectives and activities

Objects and aims

The Trustees shall hold the Trust Fund on trust for the following objects:

- The relief of poverty and distress among disabled persons in particular by providing or assisting in the provision of mobility aids.
- The provision to such persons of equipment for the purpose of increasing their mobility and the provision of training in the use of such equipment.

The Trustees review the aims, objectives and activities each year with the aim of ensuring that they remain focused on the stated purposes. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set, keeping in mind the Charity Commission guidance on public benefit.

Background

The Cornwall Mobility Centre, serving the South West Peninsula, was set up in 1987 at the Tehidy Hospital Site, in Camborne. In 1994 the Centre was relocated to the Royal Cornwall Hospital campus, where it is accommodated in the first purpose-built unit of its kind in the United Kingdom. It was incorporated into a Company Limited by Guarantee with no share capital on 27 March 2003 but retaining its legal status as a registered charity.

All the facilities and accommodation are totally accessible for people with mobility impairments. Through a series of expansion projects, the Centre now has showrooms for Independent Living Equipment, wheelchairs, and scooters as well as a dedicated space for comfort seating. We offer Paediatric assessments and advice on child car seats, wheelchairs and mobility equipment. Also on site are purpose-built workshops to accommodate both mobility equipment repairs and servicing and the fitting and servicing of vehicle adaptations.

The Centre strives to respond to the needs of our clients with regards to the expansion of the services it provides. Staff at the Centre are passionate about serving the best interests of their client-base and are committed to making the world, and specifically Cornwall, a better, safer and, above all, an inclusive place.

In addition to the main Truro Centre, we also have a permanently staffed satellite Centre in Plymouth and in Exeter. We also enjoy the use of some rented accommodation in Launceston which we use as an outreach location.

Impact on Beneficiaries

Cornwall Mobility exists to improve independence, choice, and quality of life for people living with disabilities or reduced mobility across Cornwall and the Isles of Scilly. Our work directly benefits children, adults, and older people by helping them access essential mobility equipment, driving adaptations, and expert assessments that support greater freedom and participation in everyday life. Over the reporting year, Cornwall Mobility's services have had a tangible and lasting impact on the lives of our beneficiaries. Key areas of impact include:

Cornwall Mobility Centre Limited

Trustees' Report Continued

- **Enhanced Personal Independence:** Through the provision and maintenance of mobility scooters, powered and manual wheelchairs, and other daily living aids, we have enabled hundreds of
- Individuals to move more freely within their homes and communities, reducing social isolation and increasing confidence.
- **Access to Driving and Vehicle Adaptation Services:** Our driving assessments and vehicle adaptation services have supported people with a range of physical and neurological conditions to either begin or continue driving safely. This has been vital for those in rural areas, where public transport is limited, helping them retain access to employment, education, and healthcare.
- **Clinical Mobility Assessments:** Working closely with healthcare professionals, our team has delivered personalised assessments to ensure beneficiaries receive the most appropriate mobility solutions. These services promote dignity, safety, and greater health outcomes for users and their carers.
- **Responsive Repair and Maintenance:** Our mobile technicians and workshop team provide timely servicing and repairs, reducing downtime and ensuring that vital mobility aids remain in safe working order. This has been especially crucial for those reliant on equipment for their daily routines.
- **Equity of Access:** By offering impartial advice and assessments regardless of financial means, and by working in partnership with the NHS, local authorities, and other charitable organisations, we have ensured that those most in need - particularly older adults, people with long-term conditions, and those living in rural or economically deprived areas - receive support without undue barriers.

Overall, our work contributes to greater social inclusion, emotional wellbeing, and improved physical health for our beneficiaries. We continue to adapt and respond to changing needs, with a strong focus on accessibility, dignity, and user empowerment.

Objectives, strategies and activities

Partnerships

Adopting a collaborative approach with other similar-minded organisations enables us to leverage our slender resources to help us aspire to achieve our mission. The following is a non-exhaustive list of organisations we normally work with:

- Active Plus
- Cornwall Airport
- Devon and Cornwall Police
- RCHT
- Access Cornwall
- Kernow CCG
- Cornwall Council
- Driving Mobility
- Living Well project
- Age UK
- Volunteer Cornwall
- Disability Cornwall & Isles of Scilly
- Cornwall VSF
- Cornwall Carers Service
- St Austell Brewery Charitable Foundation
- Clare Milne Trust
- The Saturday Fund
- BHTA

Cornwall Mobility Centre Limited

Trustees' Report Continued

- MNDA
- AdSurf
- SSAFA
- Cornwall Disability Alliance
- Coodes Solicitors
- Motability Operations
- The Motability Foundation

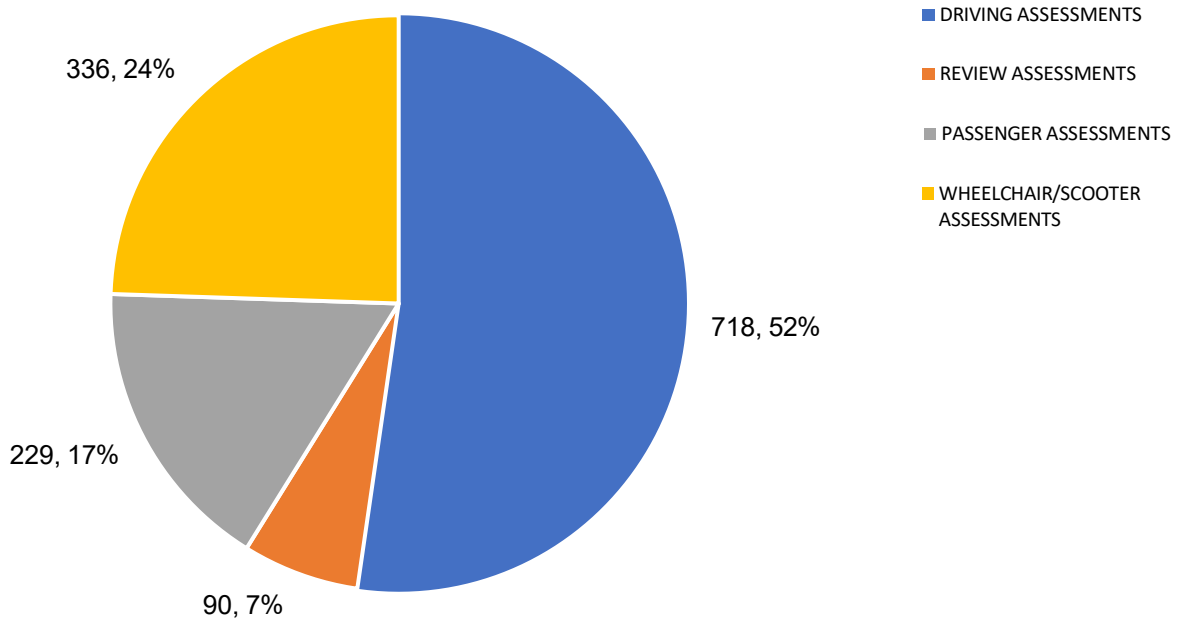
General Service Achievements

	Total 2023/24	Total 2024/25
Driver Assessments		
Driving Ability / Adaptations	839	718
Review	81	90
Sub Total	920	808
Access Assessments	109	229
Wheelchair / Scooter assessments	281	336
Other		
Total Number of Assessments	1,310	1,373

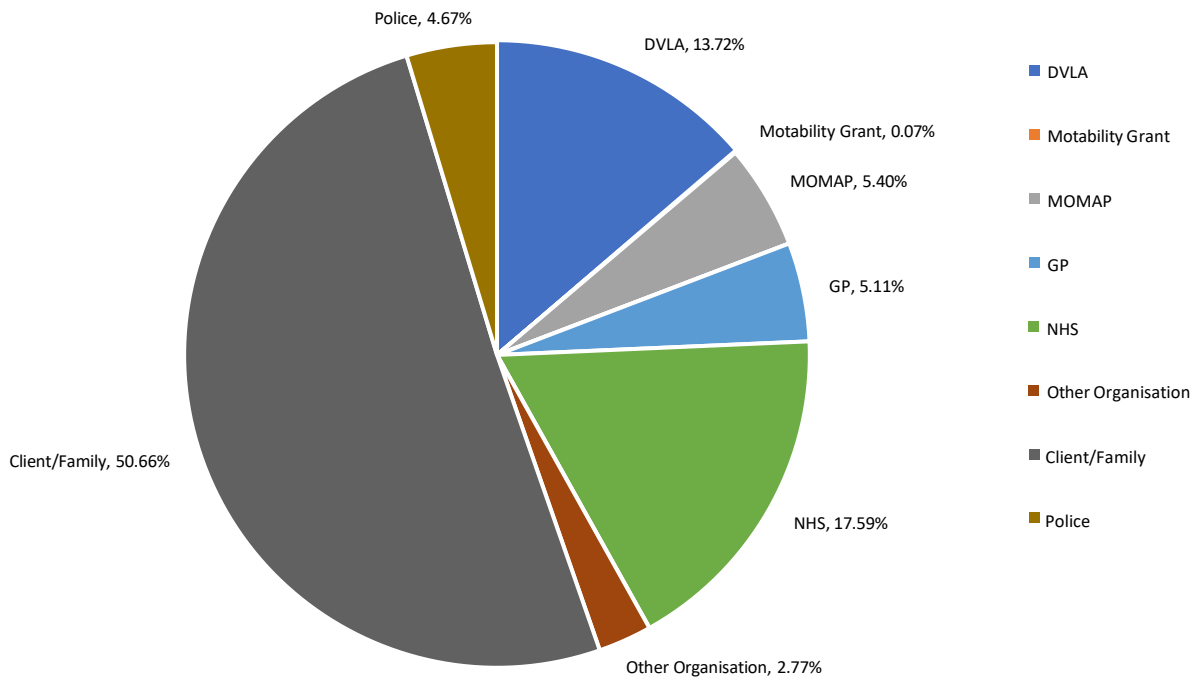
Cornwall Mobility Centre Limited

Trustees' Report Continued

Cornwall Mobility DfT Assessments 2024/25 (exc. cancellations)

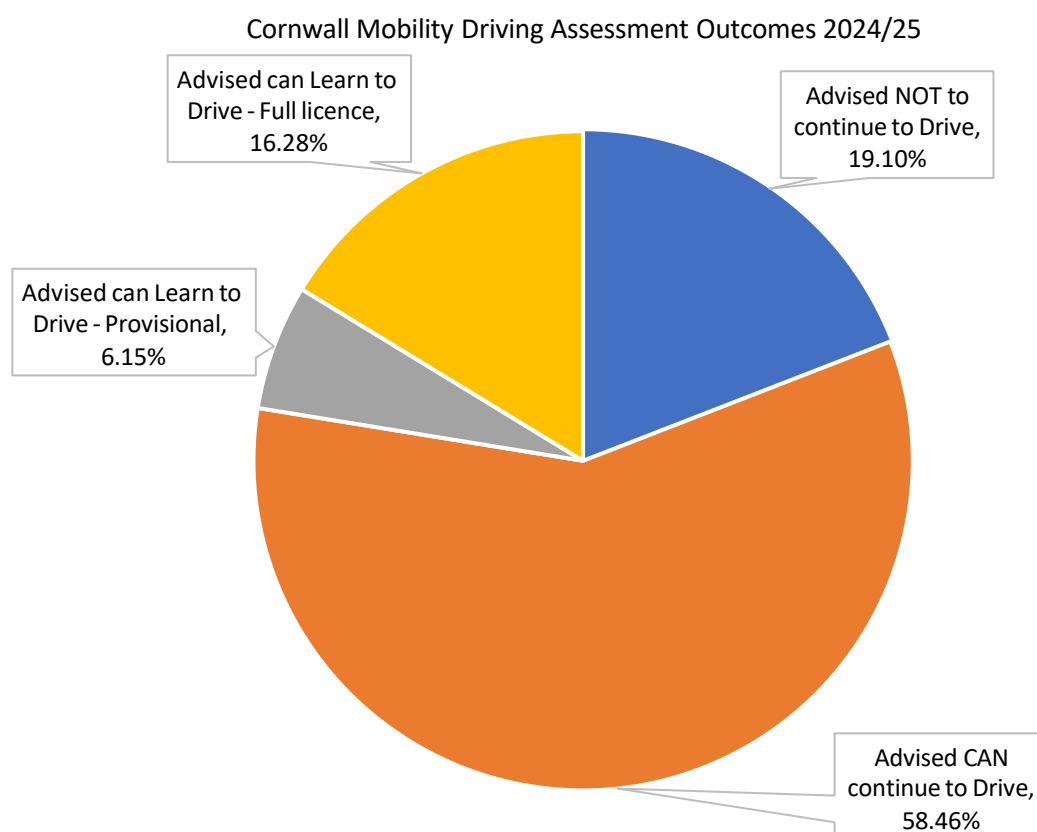


Cornwall Mobility DfT Assessments 2024/25 - Client Referral Route



Cornwall Mobility Centre Limited

Trustees' Report Continued



During 2024/25, we observed a slight decline in referrals from statutory sources including the DVLA, GPs, NHS, and Devon & Cornwall Police, compared to the previous year. However, this reduction was offset by a notable increase in self-referrals and referrals from clients' families - up by 173 compared to 2023/24. This route now accounts for just over 50% of our completed driving-related assessments, reflecting growing public awareness and engagement with our service.

When examining assessment outcomes, we have seen a continuation of trends from 2023/24. Approximately 1 in 5 drivers assessed were found to be unsafe to continue driving. In real terms, this meant that in 2024/25, 149 drivers were removed from the road due to safety concerns.

This raises a powerful question:

How many lives and how many millions of pounds have been saved by preventing potentially serious road traffic incidents?

These figures underline the critical role our service plays in promoting road safety and protecting the public

Cornwall Mobility Centre Limited

Trustees' Report Continued

Review of the Year

A number of Clinicians left the charity during the 2024/25 financial year which provided a challenge around productivity. This impacted upon the number of DfT fundable assessments we could deliver (as the majority of driving related assessments have to be double teamed) which in turn effects our financial performance for the year.

In addition, an exercise undertaken across all of the DfT funded Centres resulted in a recognition that additional funding was required to help balance the books for the assessment delivery organisations. A growth in expenditure had been experienced by all (utilities, wages, rates, other overheads etc.) but there had been no growth in the assessment grant for a number of years. The result was a lump sum payment from the DfT for 2024/25 which was very welcome. It has been agreed that a similar sum will be made available for the Charity for 2025/26. A full review of the service offered by the centres has been undertaken by the DfT during 2024/25 to assess value for money, effectiveness of the service offer. It is anticipated that this will lead to a re-evaluation of the grant value and award methodology which will be communicated during 2025 for implementation for the 2026/27 financial year.

A review of the year by Department:

Driving Mobility (DfT funded assessments)

This department provides specialist assessments to support safe and independent mobility, covering driving ability, vehicle access, adaptations, in-vehicle hoists, wheelchairs, and scooters.

The 2024/25 financial year began with strong momentum, supported by a full staffing complement. In Q1, we delivered 298 driving-related assessments, a significant increase of 38.6% compared to 215 in the same period the previous year. We also completed 72 Powered Wheelchair and Mobility Scooter (PWMS) assessments, maintaining a consistent level of activity year-on-year.

However, staffing challenges emerged towards the end of Q2 with the departure of both a Clinician and a Driving Assessor. This inevitably affected our output, with 249 driving assessments completed compared to 266 in Q2 of the previous year - a 6.4% decrease. Despite this, our PWMS activity grew, with 84 assessments delivered (up 20.0% from 70 the previous year), reflecting a positive trend in this service area.

In Q3, we successfully recruited a new Driving Assessor but unfortunately lost another Clinician. This created continued pressure on the remaining team. During this period, 222 driving assessments were delivered - a 13.95% drop compared to 258 in Q3 of

the previous year. Despite reduced capacity, the team showed commendable resilience and collaboration.

Under new leadership, our PWMS service thrived in Q3, delivering 79 assessments, a notable 27.4% increase from 62 the previous year.

Recruitment challenges continued into Q4, compounded by long-term sickness absence within the clinical team. Nevertheless, the team demonstrated exceptional flexibility and commitment. A focus on promoting passenger assessments and maintaining operational coverage enabled us to deliver 268 driving assessments, just 7.6% below the previous year's Q4 total of 290 - a remarkable achievement given staffing limitations. Meanwhile, PWMS assessments rose significantly to 101, a 38.4% increase from 73 in the same period the year before.

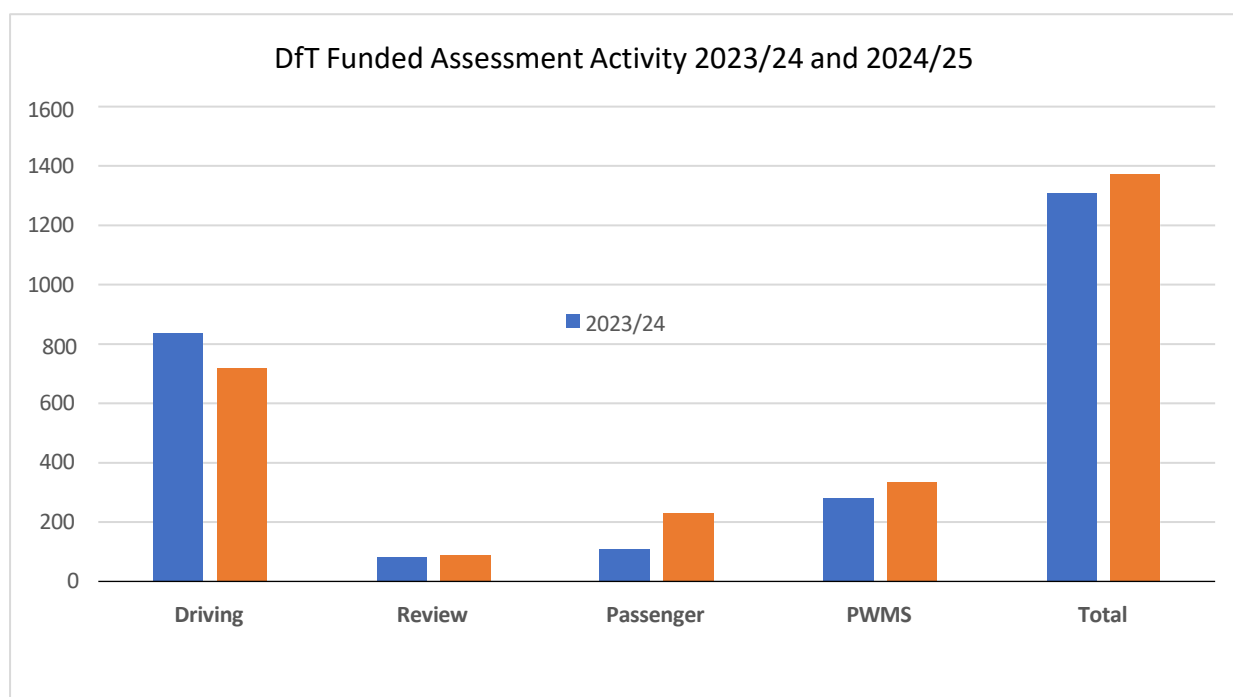
Cornwall Mobility Centre Limited

Trustees' Report Continued

Despite considerable staffing disruption, the team's dedication and adaptability ensured service continuity and even modest growth.

- Driving-related assessments: 1,037 (compared to 1,029 in 2023/24) - an increase of 0.78%
- PWMS assessments: 336 (compared to 281 in 2023/24) - an increase of 19.57%

These results highlight the team's unwavering focus on productivity, flexibility, and maintaining high service standards throughout a challenging year.



Late notice cancellations continued to be a difficult conundrum to manage and, for 2024/25 we experienced 105 occasions when we had staff, vehicles and ancillaries set aside ready for assessment, only to receive a cancellation within 48 hours of the appointment which we were subsequently unable to fill. There were other cancellations on top of this number which our Administration team were able to fill – but for their efforts the cancellation impact could have been even worse. Unfillable cancellations have a huge impact upon financial stability and productivity.

We are grateful for DfT support for all of our activities in this department.

The statistics above demonstrate the sensitivity of the business model in relation to the DfT funded activity as most of the grant assisted assessments are double teamed. The lack of either of the professional delivery disciplines really affects our ability to deliver efficiently. In essence, we are always one step away from a long-term absence and /or resignation negatively impacting our ability to deliver and, in turn, our financial performance / sustainability. Performance during 2024/25 showed clear improvement; however, a clawback of £32,041.34 has been applied due to underperformance against the DfT target set at the start of the year.

The review being undertaken in 2024/2025 by the DfT, through Ipsos, is welcomed and we hope that the future funding model is less susceptible to cancellations and staff absence / turnover.

Cornwall Mobility Centre Limited

Trustees' Report Continued

Workshops

The Workshops continue to underpin much of what the Centre does and is an intrinsic part of all aspects of our operations. The team have supported clients with Vehicle Adaptations both private and via the Motability scheme. The Workshops have also supported independent living equipment sales, seating and hoist servicing and repair, hospital work in terms of wheelchairs and resuscitation equipment.

The traditional offer of the beach wheelchairs, placed in multiple locations around the Cornish coast, was repeated for 2024/25.

Independent Living

The Independent Living team provide advice, consultation and assessments on mobility products and services to our client base.

Our activities, involving the assessment for and the supply of mobility equipment, have been supported by our membership of the British Healthcare Trades Association (BHTA), and accreditation to their codes of practice enable us to remain at the forefront of developments in this fast-moving field.

We have continued to cement our relationship with many of the local and national charitable providers to the area, including BLESMA (The military charity for limbless veterans), SSAFA (The armed forces charity), Age UK and Parkinson's UK.

During the latter half of 2024/25 we undertook a significant amount of work and process improvements to meet the thresholds for the FCA to secure accreditation to act as a 'secondary credit broker'. This enabled us to recommence our PWMS Motability offer.

Staffing

Staff numbers have fluctuated throughout during the year. As part of good governance and management, we have taken the opportunity of reviewing the staffing structure as and when individuals have left the organisation.

Public Awareness

We have been able to continue with some of the engagement activity with external groups, some of whom have been able to meet face to face and receive presentations from our team members about the work that we do. Our social media presence has continued to grow with attention being given to this by our Business Support Manager.

The Truro Centre's conference room has been made available to external charities and groups to utilise as a meeting space which provides us with the opportunity to tour them around the facility and raise awareness of what we offer to our beneficiaries.

Marketing

A marketing plan is developed for each year of operation, and this year included the following major items:

- Events programme
- Website
- Social media
- Advertising

Cornwall Mobility Centre Limited

Trustees' Report Continued

2025/26 - Looking Forward, A Summary

The Strategic Plan for the forthcoming period focuses very much on our core offer. The headline areas of focus are as follows:

Our relationship with the Department for Transport (DfT) and DVLA continues to be crucial to the maintenance of our income stream supporting driving and passenger

assessments which leads to adaptation sales. We need to continue to work through Driving Mobility and to maintain the positive relationships that have been developed over recent years.

In terms of financial performance, the overriding objectives are to increase sales turnover, whilst retaining profitability, and deliver our agreed DfT assessment targets (Driving, Passenger / Access, Powered Wheelchair & Mobility Scooters, Adaptations). We need to consider other income streams which are less sensitive to staffing turnover, as is the case for the assessment-related income.

Sustaining and/or increasing client/visitor numbers to the Centre and thereby increasing the potential for sales revenue from equipment is a key objective which needs to be supported by our website, events, promotions and raising awareness with potential and existing referrers.

We are looking forward to developing the driving school and building capacity and knowledge with local driving instructors.

The key differentiating approach for Cornwall Mobility is that the needs of the client are established via a DfT / DM-approved assessment process before any conversation (which may or may not follow) about equipment supply. We also recognise that, at times, clients will not be able to afford the equipment that we have on offer. In this instance, we would seek funding sources to support their purchase or look to our small stock of high-quality pre-loved equipment which we may be able to provide at an affordable level.

Our relationship with Motability both in terms of Adaptations work as well as their Powered Wheelchair and Mobility Scooter scheme is key to several parts of the business. We need to continue to strengthen this relationship.

We will continue to seek grants and charity funds in support of specific projects that are aligned with our vision and strategic objectives.

2025/26 – Our Focus

'Live' our mission, vision & values

Our goal is to communicate and embed the mission, vision and values of Cornwall Mobility with our employees and key stakeholders.

What are we striving to achieve?

- *Further develop a skilled and empowered management team, which can deliver exceptional operational performance and secure new business opportunities that support the charity's objectives.*
- *Recruit new Trustees and employees with the appropriate knowledge, skills and motivation to enable them to actively contribute to the organisation and its objectives.*
- *Strengthen the desired culture in the organisation that reflects our mission, vision and values.*

Sustain and expand the business

Our goal is to move the charity to a sustainable position which includes seeking opportunities for expansion and diversification.

Cornwall Mobility Centre Limited

Trustees' Report Continued

What are we striving to achieve?

- *Continue to invest in / improve our service delivery to meet the expectations of customers, commissioners and other stakeholders.*
- *Pursue opportunities to diversify business to become more sustainable.*
- *Support business growth/expansion through reinvestment and inward investment.*

Improve the financial position

Our goal is to secure the long-term financial position of the company, enabling sustained delivery of our charitable objectives. The immediate goal is to recover lost ground caused by recent staff turnover.

What are we striving to achieve?

- *Be in a strong financial position (that aligns with our mission, vision and values of the Charity)*
- *Be more efficient and effective.*
- *Retain and grow current business.*
- *Secure investment and/or external funding for our assets and services.*

Develop collaborative arrangements and raise profile/credibility.

Our goal is to increase credibility and enable the penetration into health sector and related markets in Cornwall through the development of appropriate partnerships/collaborations.

What are we striving to achieve?

- *Raise awareness of Cornwall Mobility with the public, business and commissioning sector*
- *Further grow our potential as a credible provider of mobility and health-related services*
- *Develop collaborative arrangements with other providers which add value to our service offer / proposed new ventures.*

In addition to these objectives, we also need to pay attention to the following activities:

DfT/DVLA and Adaptations to Vehicles

The key to maintaining and developing this income stream is through relationship building with the DfT. Primarily this will be via Driving Mobility. Therefore, we need to be proactive in our membership with Driving Mobility via:

- continued engagement with their Board
- continued involvement in working groups
- contribution to the DMis management group
- ongoing engagement with the Educational Programme

We need to maintain our accreditation with the organisation and look for new business opportunities which may result from our networking with other member organisations.

The DfT assessment targets for 2025/26, agreed by the Departmental Leads, need to be monitored on a regular basis to ensure we are on track to deliver them at year-end. If performance starts to drift below target it is expected that Departmental Leads will work proactively with their teams to bring performance back on track.

Independent Living

The DfT assessment targets for 2025/26, agreed by the Departmental Lead, need to be monitored regularly to ensure we are on track to deliver them at year-end. If performance starts to drift below target it is expected that the Departmental Lead will work proactively with their team to bring performance back on track.

Cornwall Mobility Centre Limited

Trustees' Report Continued

The 'Customer Journey' must be communicated to all of the team so that we have a clear, timebound process which supports communication and engagement with our clients and will help raise service levels from 'good' to 'excellent'.

Pricing for supply will be continually monitored, given the changing external market and costs which are being passed on to us from our main suppliers. We need to ensure a balance of profitability, competitiveness, and affordability for our clients.

Grants and Charity

As mentioned, we have had some recent success in attracting funding for several projects. We will continue to look to secure additional funding for projects aligned to the organisation's vision, mission and objectives. In 2025/26 we will introduce our Motability Grants funded Driving School, beginning in Exeter as our first-year pilot site. This new service will enable external Approved Driving Instructors (ADIs) to provide high-quality tuition to disabled learners, supported by access to our adapted vehicles and a financial top-up to ensure the model is commercially viable.

Income Generation

We need to consider other methods of income generation, harnessing enthusiasm and ideas generated by team members.

We have continued to engage with Vision Zero a collaborative project between Devon & Cornwall Police, Devon & Somerset Fire and Rescue Service, Cornwall Fire and Rescue Service, South Western Ambulance Service NHS Trust, National Highways, Devon Air Ambulance, Cornwall Air Ambulance, The Office of the Police and Crime Commissioner, Devon County Council, Cornwall

Council, Plymouth City Council, Torbay Council, Royal Cornwall Hospitals NHS Trust, University Hospitals Plymouth NHS Trust and the Parliamentary Advisory Council for Transport Safety (PACTS).

The one thing they all share is a commitment to cut the number of deaths and serious injuries in the region to zero. We have been commissioned to work on their behalf delivering Drive Safer For Longer presentations and practical assessments.

There is some potential for a mobile adaptation fitting service that needs to be developed into a business case.

The additional Independent Living Assessor will provide increased capacity for assessments and potential sales. We need to ensure that this additional resource is used productively.

Cornwall Mobility Centre Limited

Trustees' Report Continued

Financial Review

The Charity's policy on investments

The Trustees have set an investment policy to provide a mix between income and capital growth in accordance with a report prepared by Charles Stanley Group, Private Client Services. The Trustees will accept a medium level of risk and consider the performance of the investments at 6.4% Capital gain and 2.6% income to be satisfactory with respect to the volatility in the stock market.

The Charity's policy on reserves

The reserves are held to fund potential deficits caused by adverse economic conditions and changes in Government funding. A reserve of £909,831 - equal to twelve months of the Charity's Day to day running costs, measured upon the last annual accounts, plus potential closing down costs is considered prudent and appropriate. Our current total funds of £844,183 (excluding fixed assets) represents 92.7% of this total.

Appreciation

The Trustees and staff record their thanks and appreciation to the following organisations for their continued support for our work at the Centre:

DRIVING MOBILITY

For their continued support.

DfT

For their continued support of our work.

The many other local giving charities to which we are indebted.

The Royal Cornwall Hospital Trust which has supported the Centre with many reciprocal services during the past 20+ years.

Simon Blamey
Chief Executive

Future Development

Clients

The strategic action plan 2025/26 and associated targets within each team member's 'personal development review' will continue to be monitored.

Horizon scanning will continue to seek to identify new growth areas for the charity that are aligned with our objects. As ever, we will take an opportunistic approach to new business prospects that could support our ongoing sustainability and impact upon clients. We will also reinvigorate our efforts to identify and secure external grant funding to help sustain and grow the charity.

The charity remains a going concern and the Trustees, leadership team and staff cohort are committed to ensuring that the medium- and long-term future of the charity is sound.

Partnerships

Much of our work relies on establishing strong and effective partnerships. This year, our long-standing relationships with Driving Mobility, BHTA, the Department for Transport, Disability Cornwall & Isles of

Cornwall Mobility Centre Limited

Trustees' Report Continued

Scilly, Devon and Cornwall Police, Motability Operations, and The Motability Foundation have been particularly valuable.

We have continued our successful collaboration with Cornwall Airport, supplying a new fleet of wheelchairs for passengers requiring assistance. Cornwall Mobility also provides ongoing servicing and maintenance of this fleet. In addition, our Chief Operating Officer is an active member of the Cornwall Airport Accessibility Group, which focuses on improving access for people with disabilities or long-term health conditions who use the airport.

Our work with Access Cornwall has also been especially beneficial this year. We have provided their charity with accessibility ramps to help make shops in Truro more accessible, and we have supported their outreach efforts by attending events to speak about accessibility and its connection to the services Cornwall Mobility provides.

This year we intend to work/continue to work closely with the Cornwall Disability Alliance, Cornwall Foundation Trust (Wheelchair Services), RCHT, Cornwall Integrated Care Board and Cornwall Council.

Management

The 2024/25 year has demonstrated the outstanding commitment, flexibility and adaptability of our staff cohort, all of whom should be commended for their efforts in exceeding the performance achieved in 2023/24, despite ongoing challenges surrounding staff recruitment and retention.

The organisational structure has continued to evolve, with a deliberate strategic decision to reduce the number of managerial posts and reinvest resources into frontline delivery teams in order to strengthen direct service provision.

There remains a strong focus on improving productivity, enhancing the efficiency of processes and maximising the effective use of resources, with the aim of achieving a surplus-making position. It is recognised that the cultural shift required to support this transformation is not easily achieved in the short term; however, it is expected to deliver significant long-term benefits for the organisation.

We will also continue to take a prominent and active role within Driving Mobility, the Cornwall Disability Alliance and the BHTA, reinforcing our position as a key contributor within the sector.

Cornwall Mobility Centre Limited

Trustees' Report Continued

Vehicles plus Adaptations (including vehicles available for use by the charity, but not legally owned by the charity)

Vehicle	Adaptations	Ownership
Citroen Berlingo Manual WF59 CZL	▪ Brig-Ayd 150kg 4-way boot hoist / Autochair 150 kg 4-way boot hoist (interchangeable) ▪ Autochair Milford Person hoist front passenger position ▪ Can be fitted with Joey Lifting Platform as and when required ▪ EZ instructor brake ▪ Push / pull hand controls ▪ Removable passenger swivel seat	Owned
Fiat Ducato Panel Van Manual WF12 OXM	▪ Wheelchair Platform Lift	Owned
Vauxhall Corsa Automatic FJ18 TKA	▪ Dual brake ▪ Twin flip accelerator system ▪ Push/pull hand controls with pin indicator switch. Secondary switching unit	Owned
Vauxhall Mokka Automatic WJ19 WKY	Kivi under-ring accelerator and brake Dual controls.	On Loan from Driving Mobility
Mazda 2 Manual DK69 HVE	▪ Dual brake and clutch	
Peugeot Boxer LWB Panel Van Manual MW15 WXO		Owned
Peugeot Expert Tepee WAV Manual GX61 DZS	▪ 2-piece Wheelchair access ramp ▪ 4-point wheelchair restraints ▪ Wheelchair winch assist ▪ Turney Evo powered swivel seat and Carony wheelchair system	Owned
Renault Traffic Panel Van Manual WX59 DXM	Wheelchair access ramp	Owned
Nissan Juke Automatic BT70 JXA	Twin flip accelerator system Push/pull hand controls with pin indicator switch. Secondary switching unit. Dual controls.	On Loan from Driving Mobility

Cornwall Mobility Centre Limited

Trustees' Report Continued

Vehicle	Adaptations	Ownership
Ford Puma Automatic YA21 UNK	Twin flip accelerator system Push/pull hand controls with pin indicator switch. Secondary switching unit Dual controls.	On Loan from Driving Mobility
Vauxhall Astra Manual RA19 PYZ	Dual brake and clutch	On Loan from Driving Mobility
Hyundai i10 Manual FG71 UWW	Dual brake and clutch	On Loan from Driving Mobility
Nissan Leaf Electric Automatic DK21 JKU	Push/pull hand controls with secondary switching unit (dummy). Dual controls.	On Loan from Driving Mobility
MG ZS Electric Automatic CX21 LPJ	Dual brake	On Loan from Driving Mobility
Audi A1 Manual YC21 MWO	Dual brake and clutch	

Cornwall Mobility Centre Limited

Trustees' Report Continued

Corporate Governance

The organisation is a charitable company limited by guarantee governed by its Memorandum and Articles of Association dated 25 March 2003. It is registered as a charity with the Charity Commission.

Recruitment and Appointment of New Trustees

Skills Audits of the existing Trustees are carried out to identify gaps, taking account of the skills required by the Board to perform its duties effectively. New Trustees have been, and will continue to be, recruited based on the skills, knowledge and experience

the Board needs to ensure that the charity is well governed. The Centre uses its standard recruitment methods to attract new Trustees who fulfil these requirements. Trustees are elected by the members of the charitable company attending the Annual General Meeting.

Induction and Training of New Trustee

The Centre uses its standard induction process for all new Trustees which includes;

- An introduction to all staff, management and Board members.
- Receipt of the Trustees' Handbook which covers the roles and responsibilities of Trustees and details and explanations of the Centre's Policies and Objectives
- A face-to-face discussion with the Chief Executive about the charity, the services provided and its beneficiaries.

New Trustees receive in-house training as required and are expected to attend any courses which are deemed necessary for the fulfilment of their role by the Board.

Organisational Structure

The day to day running of the Centre has been delegated to the Chief Executive Mr Simon Blamey who in turn delegates through the management structure. All policy and financial decisions, that are beyond the parameters defined within the adopted Scheme of Delegation, are made by the Trustees at their quarterly meetings. Where appropriate, sub-committees and / or task and finish groups are established which report back to the Board for decisions to be discussed and ratified. The Board has a formal Scheme of Delegation which clearly identifies the responsibilities of the Board, the Chief Executive and the Company Secretary.

The Charity's risk management strategy

The Trustees of the Cornwall Mobility Centre Ltd confirm that they have identified the major risks to which the Charity is exposed. The charity has an agreed risk appetite statement which is considered and updated each year. It is utilised to make subjective judgments about risks within the corporate risk register. Mitigating action is also recorded within the risk register. The register is reviewed by the Executive monthly and by the Board / relevant Board sub-Committees on a quarterly basis. These systems and forms of practice have been endorsed by the Trustees.

Cornwall Mobility Centre Limited

Trustees' Report Continued

Staffing

Reviews

The Cornwall Mobility Centre is committed to a Personal Development Review system as an effective means of improving performance, morale and communication within the Centre by:

- Demonstrating an interest in its employees
- Clarifying roles, responsibilities and expected standards of work
- Improving communication both ways
- Providing constructive feedback on performance
- Achieving realistic goals and objectives
- Improving job satisfaction
- Identifying individual development needs.

The Personal Development Review focuses on the strengths of the individuals and their role in the Centre. It shapes individual development needs as a contribution to future performance. The formal review meeting takes place in February/March with progress being reviewed in August/September.

The Personal Development Review is centred on the charity's business plan and associated strategic action plan. SMART objectives are agreed for each team member.

Risk Assessments

These are carried out / reviewed for all work areas on a regular basis. Implementation of changes are agreed to comply with the latest legislative requirements as necessary.

Staff Training

The Centre continues to strive to provide in-house training to ensure its compliance with legislation and enhance staff safety and understanding.

A training matrix defines which mandatory training courses are required to be completed for each role within the charity.

The Charity also strongly supports Continuing Professional Development (CPD) to ensure that all staff maintain and develop the knowledge and skills required to ensure that clients receive a high level of service.

Training undertaken by staff is a blend of face-to-face and online assessment modules which are provided by iHASCO.

Staff are encouraged, together with their line manager and through the annual review system, to seek individual courses that will contribute to their own CPD and ultimately benefit the Centre and its clients.

Cornwall Mobility Centre Limited

Trustees' Report Continued

Statement of trustees' responsibilities

Company and charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any 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 have overall responsibility for ensuring that the charity has appropriate systems of control, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

Statement of disclosure to auditors

- a) So far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware; and
- b) We have taken all reasonable steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Small company exemptions

This report has been prepared in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' (revised 2011) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

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

.....
Prof Philip Ronald Moore BTech Phd CEng
Chairman and trustee

Cornwall Mobility Centre Limited

Independent Auditor's Report to the Members of Cornwall Mobility Centre Limited

Opinion

We have audited the financial statements of Cornwall Mobility Centre Limited (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Cornwall Mobility Centre Limited

Independent Auditor's Report to the Members of Cornwall Mobility Centre Limited

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies act 2006 requires us to report to you if in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime, take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 21), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Cornwall Mobility Centre Limited

Independent Auditor's Report to the Members of Cornwall Mobility Centre Limited

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

As part of our audit work, we obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the laws and regulations most significant to the charity include continued accreditation by and compliance with bye-laws of Driving Mobility and compliance with Health & Safety and GDPR, as well as the laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011, the Companies Act 2006 and compliance with the Charities Statement of Recommended Practice.

The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Discussion with management as to how compliance with these laws and regulations is monitored;
- Review of the disclosures in the financial statements and testing to supporting documentation.
- Enquiries of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing minutes of trustee meetings and correspondence with regulators;
- Performing audit work in connection with the risk of management override of controls, including testing journal entries for reasonableness and evaluating the business rationale of significant transactions outside the normal course of business.

We also communicate relevant identified laws and regulations and potential fraud risk to all engagement team members and remain alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit approach also considered the opportunities and incentives that may exist within the charity for fraud and identified the greatest potential for fraud being in respect of cut off and completion risk around revenue recognition. Under ISA(UK) we are also required to undertake procedures to respond to the risk of management override of controls. Our procedures included the following:

- Undertaking transactional testing on revenue, including cash sales and performing grant reconciliation work.
- Performing cut off testing
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale for significant transactions outside the normal course of business.

Cornwall Mobility Centre Limited

Independent Auditor's Report to the Members of Cornwall Mobility Centre Limited

- Reviewing estimates and judgements made in the accounts for any indication of bias and challenged assumptions used by management in making estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:

<https://www.frc.org.uk/auditorsresponsibilities>.

This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Josh Stevens ACA
(Senior Statutory Auditor)
For and on behalf of RRL LLP, Statutory Auditor

Peat House
Newham Road
Truro
Cornwall
TR1 2DP

Date:.....

Cornwall Mobility Centre Limited

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2025 £
Income and Endowments from:					
Donations and legacies	3	2,502	-	-	2,502
Charitable activities	4	1,094,044	98,818	-	1,192,862
Investment income	5	22,892	-	-	22,892
Other income	6	11,647	-	-	11,647
Total income		1,131,085	98,818	-	1,229,903
Expenditure on:					
Charitable activities	7	(1,005,048)	(82,752)	-	(1,087,800)
Support costs	8	(48,149)	(40,690)	-	(88,839)
Total expenditure		(1,053,197)	(123,442)	-	(1,176,639)
Gains/losses on investment assets		-	-	1,846	1,846
Gains/losses on reversal of impairment of assets		-	285,000	-	285,000
Net income/(expenditure)		77,888	260,376	1,846	340,110
Net movement in funds		77,888	260,376	1,846	340,110
Reconciliation of funds					
Total funds brought forward		633,341	255,357	366,782	1,255,480
Total funds carried forward	20	711,229	515,733	368,628	1,595,590
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	3,268	-	-	3,268
Charitable activities	4	1,130,012	103,068	-	1,233,080
Investment income	5	16,567	-	-	16,567
Other income	6	2,076	-	-	2,076
Total income		1,151,923	103,068	-	1,254,991
Expenditure on:					
Charitable activities	7	(1,129,464)	(88,534)	-	(1,217,998)
Support costs	8	(44,824)	(46,057)	-	(90,881)
Total expenditure		(1,174,288)	(134,591)	-	(1,308,879)
Gains/losses on investment assets		-	-	30,428	30,428
Net (expenditure)/income		(22,365)	(31,523)	30,428	(23,460)
Net movement in funds		(22,365)	(31,523)	30,428	(23,460)

The notes on pages 30 to 44 form an integral part of these financial statements.

Cornwall Mobility Centre Limited

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £
Reconciliation of funds					
Total funds brought forward		655,706	286,880	336,354	1,278,940
Total funds carried forward	20	633,341	255,357	366,782	1,255,480

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

The funds breakdown for 2024 is shown in note 20.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 30 to 44 form an integral part of these financial statements.

Cornwall Mobility Centre Limited

(Registration number: 4713856)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	751,407	498,402
Investments	14	552,344	555,626
		<u>1,303,751</u>	<u>1,054,028</u>
Current assets			
Stocks	15	110,397	92,603
Debtors	16	71,696	68,652
Cash at bank and in hand	17	219,250	206,851
		<u>401,343</u>	<u>368,106</u>
Creditors: Amounts falling due within one year	18	<u>(109,504)</u>	<u>(166,654)</u>
Net current assets		<u>291,839</u>	<u>201,452</u>
Net assets		<u>1,595,590</u>	<u>1,255,480</u>
Funds of the charity:			
Endowment funds		368,628	366,782
Restricted income funds			
Restricted funds	20	515,733	255,357
Unrestricted income funds			
Unrestricted funds		<u>711,229</u>	<u>633,341</u>
Total funds	20	<u>1,595,590</u>	<u>1,255,480</u>

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 26 to 44 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Prof Philip Ronald Moore BTech Phd CEng
Chairman and trustee

The notes on pages 30 to 44 form an integral part of these financial statements.

Cornwall Mobility Centre Limited

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income/(expenditure)		340,110	(23,460)
Adjustments to cash flows from non-cash items			
Depreciation		40,690	46,057
Investment income		(22,892)	(16,567)
Profit on disposal of tangible fixed assets		(10,577)	-
Revaluation of investments		(1,291)	(30,357)
Other revaluations		(285,000)	-
		61,040	(24,327)
Working capital adjustments			
Increase in stocks	15	(17,794)	(8,060)
(Increase)/decrease in debtors	16	(3,044)	106,771
(Decrease)/increase in creditors	18	(57,150)	70,845
Net cash flows from operating activities		(16,948)	145,229
Cash flows from investing activities			
Acquisitions of tangible assets		(10,453)	(62,553)
Proceeds from sale of tangible assets		12,334	-
Acquisitions of investments		(45,323)	(36,966)
Proceeds from sale of investments		49,897	35,956
Dividend income		22,892	16,567
Net cash flows from investing activities		29,347	(46,996)
Net increase in cash and cash equivalents		12,399	98,233
Cash and cash equivalents at 1 April		206,851	108,618
Cash and cash equivalents at 31 March		219,250	206,851

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 30 to 44 form an integral part of these financial statements.

Cornwall Mobility Centre Limited

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

1 Charity status

The charity is a company limited by guarantee, incorporated in England and Wales and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Cornwall Mobility Centre
Tehidy House
Royal Cornwall Hospital
Truro
TR1 3LJ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) and the Companies Act 2006.

Basis of preparation

Cornwall Mobility Centre Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Cornwall Mobility Centre Limited

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants including government grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability on the balance sheet as deferred income to be released.

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.

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 £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Cornwall Mobility Centre Limited

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

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Leasehold properties	2% per annum
Computer equipment	33% per annum
Other equipment and fixtures	15% per annum
Motor vehicles	25% per annum
Loan and hire equipment	33% per annum
Leasehold property improvements	5% per annum

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock and work in progress are valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

Cornwall Mobility Centre Limited

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees 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.

The charity has an expendable endowment fund which was initiated when the charity was set up. The capital is mainly held as investments and the income is expended as necessary to support the deficit on driving tuition and assessments.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Cornwall Mobility Centre Limited

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

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Employee Benefits

Short-term employee benefits are those due to be settled within 12 months of the year-end. They include such benefits as wages and salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits (e.g. cars) for current employees and are recognised as an expense for services in the year in which employees render service to the Charity. An accrual is made for the cost of holiday entitlements (or any form of leave, e.g. time off in lieu) earned by employees but not taken before the year-end which employees can carry forward into the next financial year. The accrual is made at the salary rates applicable in the following accounting year, being the period in which the employee takes the benefit.

Retirement Benefits

In relation to retirement benefits, statutory provisions require the Charity to comply with the pension auto enrolment legislation. Pensions are provided for all employees and are deducted from their salaries, unless they have opted out of the pension scheme. The pension scheme is operated through Aviva.

Critical Judgements and key sources of estimation uncertainty

In applying the Charity's accounting policies certain judgements about transactions or those involving uncertainty about future events are made. No critical judgements were made during this period of accounts.

The Statement of Accounts contains estimated figures that are based on assumptions made by the trustees about the future or that are otherwise uncertain. Estimates are made considering historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty actual results could be different from the assumptions and estimates.

Cornwall Mobility Centre Limited

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

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies; Donations from individuals	2,502	2,502
Total for 2025	2,502	2,502
Total for 2024	3,268	3,268

4 Income from charitable activities

	Unrestricted funds General £	Restricted Funds £	Total 2025 £
Assessments and tuition	641,150	85,365	726,515
Equipment supply, repair and adaptation	450,231	10,000	460,231
Other trading activities	2,663	3,453	6,116
	1,094,044	98,818	1,192,862

	Unrestricted funds General £	Restricted Funds £	Total 2024 £
Assessments and tuition	601,345	103,068	704,413
Equipment supply, repair and adaptation	524,970	-	524,970
Other trading activities	3,697	-	3,697
	1,130,012	103,068	1,233,080

5 Investment income

	Unrestricted funds General £	Total Funds £
Other income from fixed asset investments	22,892	22,892
Total for 2025	22,892	22,892
Total for 2024	16,567	16,567

Cornwall Mobility Centre Limited

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

6 Other income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Rental income	300	300	350
Gains on sale of tangible fixed assets for charity's own use	10,577	10,577	-
Sundry income	770	770	1,726
	<u>11,647</u>	<u>11,647</u>	<u>2,076</u>

Cornwall Mobility Centre Limited

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

7 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	2025 £
Assessments and tuition	700,877	78,219	779,096
Equipment supply, repair and adaptation	304,171	4,533	308,704
	<u>1,005,048</u>	<u>82,752</u>	<u>1,087,800</u>
	Unrestricted funds £	Restricted funds £	2024 £
Assessments and tuition	541,674	88,534	630,208
Equipment supply, repair and adaptation	587,790	-	587,790
	<u>1,129,464</u>	<u>88,534</u>	<u>1,217,998</u>

8 Other expenditure

Note	Unrestricted funds General £	Restricted Funds £	Total 2025 £
Audit fees			
Audit of the financial statements	7,150	-	7,150
Legal and professional fees	40,999	-	40,999
Depreciation, amortisation and other similar costs	-	40,690	40,690
	<u>48,149</u>	<u>40,690</u>	<u>88,839</u>

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025 £	2024 £
Audit fees	7,150	6,825
Other non-audit services	357	1,175
Depreciation of fixed assets	40,690	46,057
Operating lease expenses	<u>26,231</u>	<u>28,404</u>

10 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.

Cornwall Mobility Centre Limited

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

11 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	593,012	582,044
Social security costs	47,709	44,323
Pension costs	12,007	11,578
	652,728	637,945

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

	2025 No	2024 No
Management	2	2
Administration	5	4
Other	19	23
	26	29

The number of employees whose emoluments fell within the following bands was:

	2025 No	2024 No
£60,001 - £70,000	-	1
£70,001 - £80,000	1	-
	1	-

The total employee benefits of the key management personnel of the charity were £82,143 (2024 - £78,959).

Cornwall Mobility Centre Limited

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

12 Taxation

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

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Leasehold property improvements £	Total £
Cost					
At 1 April 2024	465,000	205,591	55,181	96,258	822,030
Reversal of impairment	285,000	-	-	-	285,000
Additions	-	1,303	9,150	-	10,453
Disposals	-	-	(22,809)	-	(22,809)
At 31 March 2025	750,000	206,894	41,522	96,258	1,094,674
Depreciation					
At 1 April 2024	102,300	158,994	53,298	9,036	323,628
Charge for the year	9,300	25,114	1,464	4,812	40,690
Eliminated on disposals	-	-	(21,052)	-	(21,052)
At 31 March 2025	111,600	184,108	33,710	13,849	343,267
Net book value					
At 31 March 2025	638,400	22,786	7,812	82,409	751,407
At 31 March 2024	362,700	46,597	1,883	87,222	498,402

Included within the net book value of land and buildings above is £Nil (2024 - £Nil) in respect of freehold land and buildings and £638,400 (2024 - £362,700) in respect of leaseholds.

Impairment

Property

A valuation carried out in the year indicates an improvement in the market conditions and as such previous impairments have been reversed. The amount of impairment recognized in profit or loss is £285,000 (2024 - £Nil). The reversal of impairments is included in gains/losses on reversal of impairment of assets.

Assets with a restriction on title

A driving assessment rig that cost £47,000 (2024 - £47,000) has the following restriction on title: The asset is made available to the charity by Driving Mobility. Driving Mobility retain the legal ownership of the asset and significant obligations of ownership. It is therefore not recognised in the tangible fixed assets of the charity.

Cornwall Mobility Centre Limited

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

14 Fixed asset investments

	2025 £	2024 £
Other investments	<u>552,344</u>	<u>555,626</u>

Other investments

	Listed investments £	Total £
Valuation		
At 1 April 2024	555,626	555,626
Additions	45,324	45,324
Disposals	<u>(49,897)</u>	<u>(49,897)</u>
At 31 March 2025	<u>551,053</u>	<u>551,053</u>
Increase in unrealised appreciation		
Movement in year	<u>1,291</u>	<u>1,291</u>
At 31 March 2025	<u>1,291</u>	<u>1,291</u>
Net book value		
At 31 March 2025	<u>552,344</u>	<u>552,344</u>
At 31 March 2024	<u>555,626</u>	<u>555,626</u>

The book cost of the investments at the year end amounted to £523,148.

15 Stock

	2025 £	2024 £
Stocks	<u>110,397</u>	<u>92,603</u>

Cornwall Mobility Centre Limited

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

16 Debtors

	2025 £	2024 £
Trade debtors	49,140	36,584
Prepayments	7,700	12,888
Other debtors	14,856	19,180
	<u>71,696</u>	<u>68,652</u>

17 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	1,332	5,067
Cash at bank	217,918	201,784
	<u>219,250</u>	<u>206,851</u>

18 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	50,628	99,429
Other taxation and social security	11,456	10,238
Other creditors	6,928	2,793
Accruals	40,492	54,194
	<u>109,504</u>	<u>166,654</u>

19 Commitments

At the reporting date the charity had outstanding commitment for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	2025 £	2024 £
Within one year	19,250	15,614
Between two and five years	77,000	56,000
Over five years	77,000	66,500
	<u>173,250</u>	<u>124,114</u>

Cornwall Mobility Centre Limited

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

20 Funds	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
General Funds	633,341	1,131,085	(1,053,197)	711,229
	633,341	1,131,085	(1,053,197)	711,229
Restricted funds				
DFT Capital Grant	138,928		(17,848)	121,080
HUBS fund	-	59,096	(30,100)	28,996
University of Exeter Med school	-	3,453	(3,453)	-
HSG Fund	10,000	10,000	(4,533)	15,467
Forum	1,934	-	(215)	1,719
St Mawgan Eccentric Gentlemans Association	1,236	-	(46)	1,190
Sand Chairs	58,403	-	(22,461)	35,942
Driving Mobility	360	-	(120)	240
Exeter Relocation Grant	19,563	-	(18,040)	1,523
DFT Revenue Grant	24,933	26,269	(26,626)	24,576
Reversal of impairment of fixed assets	-	285,000	-	285,000
	255,357	383,818	(123,442)	515,733
Endowment funds				
<i>Expendable</i>				
Expendable	366,782	1,846	-	368,628
	366,782	1,846	-	368,628
Total funds	1,255,480	1,516,749	(1,176,639)	1,595,590

Cornwall Mobility Centre Limited

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

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	655,706	1,151,923	(1,174,288)	633,341
<i>Restricted</i>				
Restricted funds	287,850	103,068	(135,561)	255,357
Revaluation reserve	(970)	-	970	-
Total restricted funds	286,880	103,068	(134,591)	255,357
Endowment funds				
<i>Expendable</i>				
Endowment funds	336,354	30,428	-	366,782
	336,354	30,428	-	366,782
Total funds	1,278,940	1,285,419	(1,308,879)	1,255,480

The specific purposes for which the funds are to be applied are as follows:

DFT – funding provided by the Department for Transport to fund the running of the centre and satellite offices for the purposes of the provision, expansion and development of outdoor mobility services for the benefit of disabled and older people.

HUBS funding – provided by the DFT to fund a range of services helping to increase client independence and reduce isolation and loneliness for older and disabled people.

Exeter Medical School Funding – provided for the funding of placements for Exeter Medical School Students to learn about dealing with disabled patients and their mobility.

HSG Fund – funding used to provide care packs and dementia packs for people leaving hospital.

Sand chairs fund – funds the provision of sand wheelchairs around Cornwall to provide access to beaches for disabled people.

Exeter relocation grant – funding provided by DFT/Driving Mobility to fund the relocation of the Exeter office for the provision of tuition and assessments for disabled and older people.

DFT Revenue Grant – funding provided by the Department for Transport specifically to fund activities relating to staff training to ensure competent staff members, activities that contribute to the education of others and support development as part of the Forum of Mobility Centres.

The remaining funds, Forum, St Mawgan Eccentric Gentlemen's Association and Driving Mobility are released via depreciation during the year and relate to assets purchased in earlier accounting periods. The endowment funds are held for the purposes of providing income to support the deficit on tuition and assessments. No such transfer has been made in the year.

Cornwall Mobility Centre Limited

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

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Endowment funds Expendable £	Total funds at 31 March 2025 £
Tangible fixed assets	329,071	422,336	-	751,407
Fixed asset investments	183,716	-	368,628	552,344
Current assets	307,946	93,397	-	401,343
Current liabilities	(109,504)	-	-	(109,504)
Total net assets	711,229	515,733	368,628	1,595,590
	Unrestricted funds General £	Restricted funds £	Endowment funds Expendable £	Total funds at 31 March 2024 £
Tangible fixed assets	320,376	178,026	-	498,402
Fixed asset investments	188,844	-	366,782	555,626
Current assets	290,775	77,331	-	368,106
Current liabilities	(166,654)	-	-	(166,654)
Total net assets	633,341	255,357	366,782	1,255,480

22 Related party transactions

There were no related party transactions in the year.

23. Auditors' liability limitation agreement

For the year ended 31 March 2025, the charity entered into a liability limitation agreement with its auditors, the principal terms of which limit the liability of the auditors to £1,500,000 in relation to their responsibilities as auditors of the charity. The date this was agreed by the charity was 26 September 2025.

CORNWALL MOBILITY CENTRE LIMITED

England & Wales - Charity number 1096745

Accounts

Company registration number: 4713856

Charity registration number: 1096745

Cornwall Mobility Centre Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

RRL LLP
Peat House
Newham Road
Truro
Cornwall
TR1 2DP

Cornwall Mobility Centre Limited

Contents

Reference and Administrative Details	1
Chairman's Report	2
Trustees' Report	3 to 20
Independent Auditors' Report	21 to 24
Statement of Financial Activities	25 to 26
Balance Sheet	27
Statement of Cash Flows	28
Notes to the Financial Statements	29 to 44

Cornwall Mobility Centre Limited

Reference and Administrative Details

Chairman

Prof Philip Ronald Moore BTech Phd CEng

Other Officers

Lord St Levan, President

Trustees

Mr Anthony John Fry, Treasurer

Dr Margaret Christine Abban (resigned 4 December 2024)

Mrs Anne O'Shea

Prof Philip Ronald Moore BTech Phd CEng

Mr Leonard John Croney

Dr Christine Hunter

Mrs Tracie North (appointed 19 July 2024)

Dr Patric Tony Eriksson (appointed 18 April 2024)

Jen Robertson (appointed 18 April 2024 and resigned 3 October 2024)

Senior Management / Leadership Team

Simon Blamey, CEO

Charity Registration Number

1096745

Company Registration Number

4713856

Registered Office and Principal trading address

Cornwall Mobility Centre

Tehidy House

Royal Cornwall Hospital

Truro

TR1 3LJ

Auditor

RRL LLP

Peat House

Newham Road

Truro

Cornwall

TR1 2DP

Investment Advisors

Charles Stanley & Co.

Southernay West

Boardwalk House

Exeter

EX1 1TS

Solicitors

Foot Anstey

High Water House

Malpas Road

Truro

TR1 1QH

Bankers

Natwest

2/4 Nicholas Street

Truro

TR1 2RN

Cornwall Mobility Centre Limited

Chairman's Report for the Year Ended 31 March 2024

As before our main site is on the Treliske Hospital campus in Truro but we also have successful and permanently staffed Satellite Centres in Exeter and Plymouth. We also provide a service from an outreach location near Launceston. There is full interaction between all sites and cover for driving assessment and vehicle adaptations extends over a wide geographical area.

We continue to provide DfT and DVLA driving assessments, vehicle adaptations and advanced mobility aids for the whole of Cornwall and much of Devon and are compliant with Driving Mobility staffing requirements for driving assessments.

Our HUBS Mobility Services Project, which provides impartial advice on accessible transport and services, continued to flourish and make a real difference to individual's lives.

Some of the notable elements delivered during 2023/24 include:

- Powered Wheelchair & Mobility Scooter (PWMS) Upgrade whereby we continued to procure and provide equipment to other Driving Mobility accredited centres to enable them to provide PWMS assessments.
- Delivery of PWMS Retailer Training to help improve the 'safety assessment' aspects of mobility equipment retailers.
- Provision of a new Beach Wheelchair Fleet consisting of 21 units, financed via a grant that was secured via our membership of, and collaboration with, the Cornwall Disability Alliance.
- A slow increase in Adaptations work as the supply of new vehicles started to return to pre-COVID levels.
- Delivery of two highly successful open days in our Truro and Exeter locations
- A significant change within our IT systems including a move from Sage to Xero (financial management systems) and the replacement of the defunct emobility software with Evopos which is now used to manage our Workshop and Independent Living activity.
- Recruitment of new Trustees to bring new ideas and experience to the Board.
- Submission of a bid to Motability Grants which will enable us to provide more tuition opportunities to our clients
- Driving Mobility accreditation for our Exeter site
- We eventually managed to recruit a full complement of staff for driving assessments

The Board of Trustees continues to be involved in the development of the strategy and direction of the organisation.

Simon Blamey CEO continued to provide expert leadership and clarity of purpose for the organisation. The organisation remains in a healthy financial state with significant reserves from which to make strategic investments and cover emergencies if they arrive.

The Chairman's report was approved by the trustees of the charity on and signed on its behalf by:

Professor Philip Ronald Moore Btech Phd CEng
Chair of Cornwall Mobility

Cornwall Mobility Centre Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The Trustees shall hold the Trust Fund on trust for the following objects:

- The relief of poverty and distress among disabled persons in particular by providing or assisting in the provision of mobility aids.
- The provision to such persons of equipment for the purpose of increasing their mobility and the provision of training in the use of such equipment.

The Trustees review the aims, objectives and activities each year with the aim of ensuring that they remain focused on the stated purposes. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set, keeping in mind the Charity Commission guidance on public benefit.

Background

The Cornwall Mobility Centre, serving the South West Peninsula, was set up in 1987 at the Tehidy Hospital Site, in Camborne. In 1994 the Centre was relocated to the Royal Cornwall Hospital campus, where it is accommodated in the first purpose-built unit of its kind in the United Kingdom. It was incorporated into a Company Limited by Guarantee with no share capital on 27 March 2003 but retaining its legal status as a registered charity.

All the facilities and accommodation are totally accessible for people with mobility impairments. Through a series of expansion projects, the Centre now has showrooms for Independent Living Equipment, wheelchairs, and scooters as well as a dedicated space for comfort seating. We offer Paediatric assessments and advice on child car seats, wheelchairs and mobility equipment. Also on site are purpose-built workshops to accommodate both mobility equipment repairs and servicing and the fitting and servicing of vehicle adaptations.

Cornwall Mobility Centre Limited

Trustees' Report

The Centre strives to respond to the needs of our clients with regards to the expansion of the services it provides. Staff at the Centre are passionate about serving the best interests of their client-base and are committed to making the world, and specifically Cornwall, a better, safer and, above all, an inclusive place.

In addition to the main Truro Centre, we also have a permanently staffed satellite Centre in Plymouth and in Exeter. We also enjoy the use of some rented accommodation in Launceston which we use as an outreach location.

Objectives, strategies and activities

Partnerships

Adopting a collaborative approach with other similar-minded organisations enables us to leverage our slender resources to help us aspire to achieve our mission. The following is a non-exhaustive list of organisations we normally work with although opportunities during 2023/24 were more limited: The following is a non-exhaustive list of organisations we normally work with:

- Active Plus
- Cornwall Rural Communities Charity
- Devon and Cornwall Police
- RCHT
- Isles of Scilly Council
- Kernow CCG
- Cornwall Council
- Driving Mobility
- Living Well project
- Age UK
- Volunteer Cornwall
- Disability Cornwall & Isles of Scilly
- Cornwall VSF
- Cornwall Carers Service
- Quinnian Trust
- Clare Milne Trust
- Tanner Trust
- BHTA
- MNDA
- ADAPT programme
- Cornwall Disability Alliance

Cornwall Mobility Centre Limited

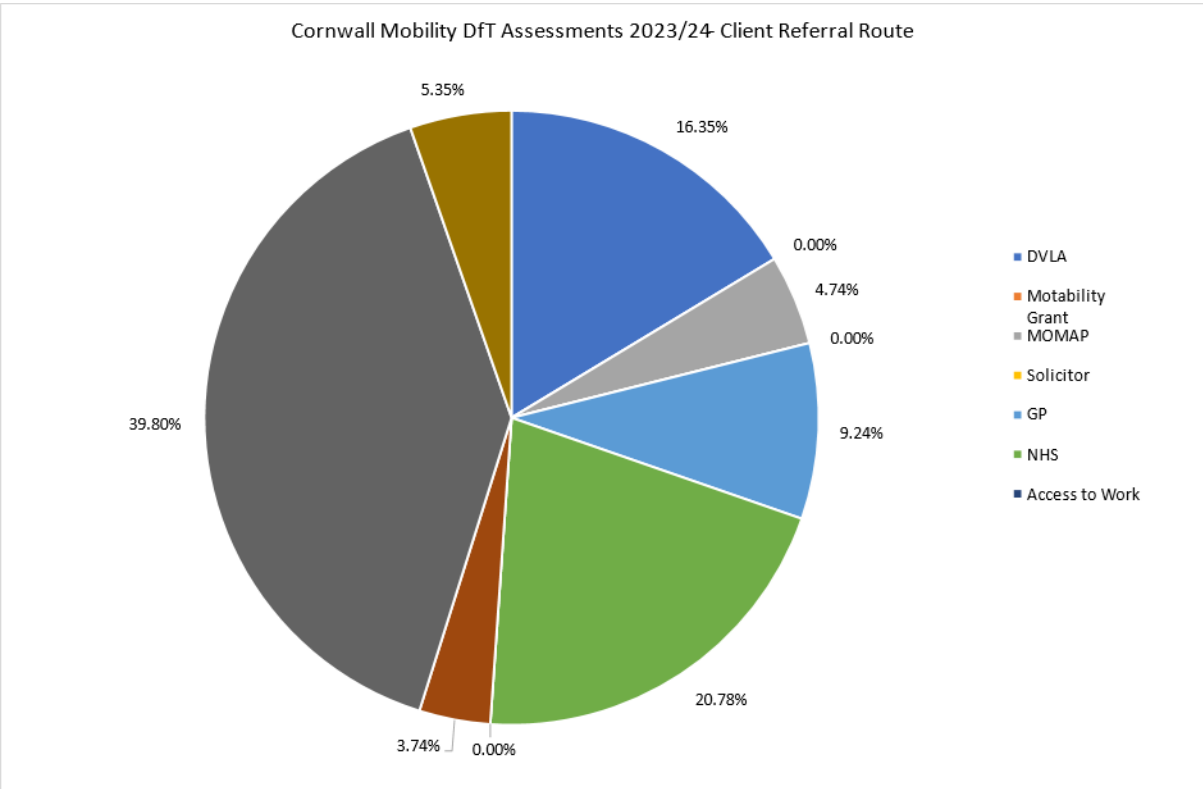
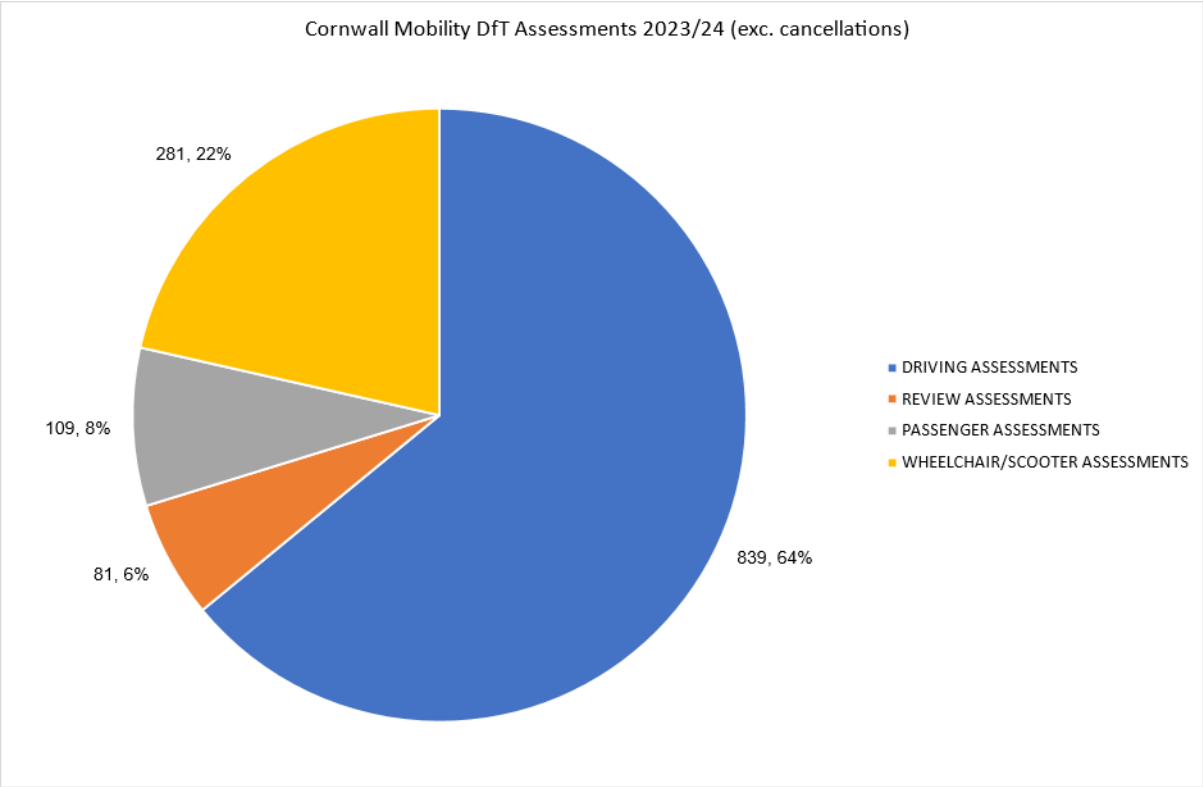
Trustees' Report

Achievements and performance

	Total 2022/23	Total 2023/24
Driver Assessments		
Driving Ability	561	839
Adaptations	88	
Review	72	81
Sub Total	721	920
Access Assessments	67	109
Wheelchair / Scooter assessments	230	281
Other		
Total Number of Assessments	1018	1310

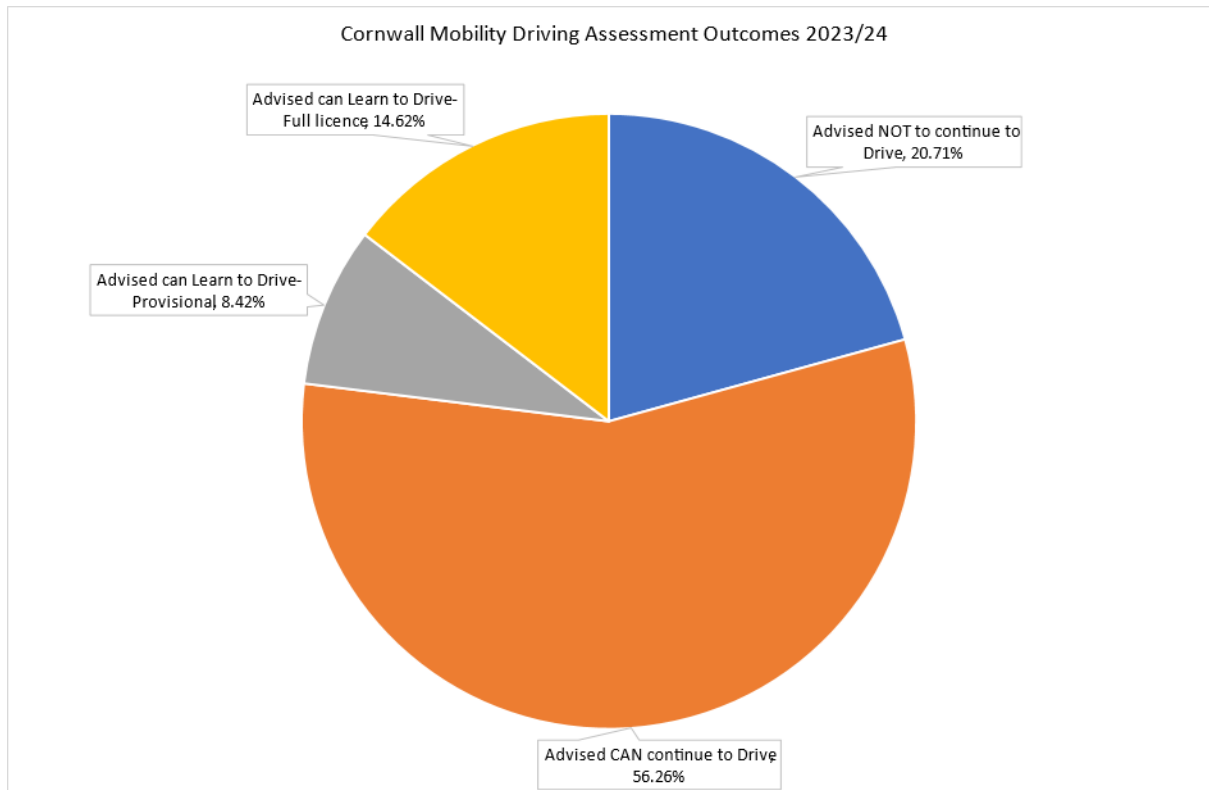
Cornwall Mobility Centre Limited

Trustees' Report



Cornwall Mobility Centre Limited

Trustees' Report



Cornwall Mobility Centre Limited

Trustees' Report

As a proportion of our overall numbers, we have seen a slight increase during 2023/24, when compared with the previous year, in referrals from the DVLA, GPs, NHS and Client/Family and a significant decrease in referrals via Devon & Cornwall Police.

The latter being due to a change in personnel within that police force who is unconvinced that government legislation allows our Fitness to Drive assessment to be offered as an alternative to prosecution scheme. They have not questioned the quality and professionalism of our offer; it is about the legislative framework that exists. We continue to have dialogue about this issue.

In terms of outcomes, we have seen an increase in clients being advised that they are no longer safe to drive from circa 15% (22/23) to almost 21% (23/24) This is accompanied by a reduction in the 'reverse statistic' of clients being advised they are safe to continue to drive from 66% (22/23) to 56% (23/24). This is important as it indicates we are seeing a growth in potentially unsafe drivers on our roads and reinforces the importance of the DfT funded programme to assess them and advise them not to drive if deemed unsafe. In 2023/24 this equated to 187 unsafe drivers being removed from the road – how many lives and millions of pounds has that potentially saved in avoiding serious road traffic incidents?

Review of the Year

A number of Clinicians were recruited to the charity during the 2023/24 financial year to move us to a position where we had matched clinician / ADI staffing resource. The recruitment process took time to deliver, and the full team was not really established (whereby the new recruits were operating efficiently and independently) until Oct / Nov '23. This naturally impacted upon the number of DfT fundable assessments we could deliver (as the majority of driving related assessments have to be double teamed) which in turn effects our financial performance for the year.

The number of new cars that were being manufactured remained low until Dec '23 / Jan '24 when we saw the green shoots of recovery in terms of adaptation fitting for new cars. This directly impacted on our income generation and a reduction in assessment numbers.

The DfT have demonstrated a real understanding and compassion for the challenging position we were experiencing and, following a detailed submission for the Chief Executive, they agreed to waive any clawback during 2023/24 for underperformance in 2022/23.

In addition, an exercise undertaken across all of the DfT funded Centres resulted in a recognition that additional funding was required to help balance the books for the assessment delivery organisations. A growth in expenditure had been experienced by all (utilities, wages, rates, other overheads etc.) but there had been no growth in the assessment grant for a number of years. The result was a lump sum payment from the DfT for 2023/24 and a potential sum for 2024/25. In addition, a full review of the service offered by the centres will be undertaken by the DfT during 2024 to assess value for money, effectiveness of the service offer and a re-evaluation of the grant value and award methodology.

A review of the year by Department:

Driving Mobility

This department specialises in driving, vehicle access and adaptations assessments as well as in-vehicle hoists, wheelchairs and scooters. As mentioned above we were lacking Clinicians at the start of the year which reflected in our assessment performance for Q1, 215 compared with 247 for the same period in the previous year ((12.95%). In addition, we delivered 76 wheelchair and mobility scooter (PWMS) assessments which was similar to the previous year.

Cornwall Mobility Centre Limited

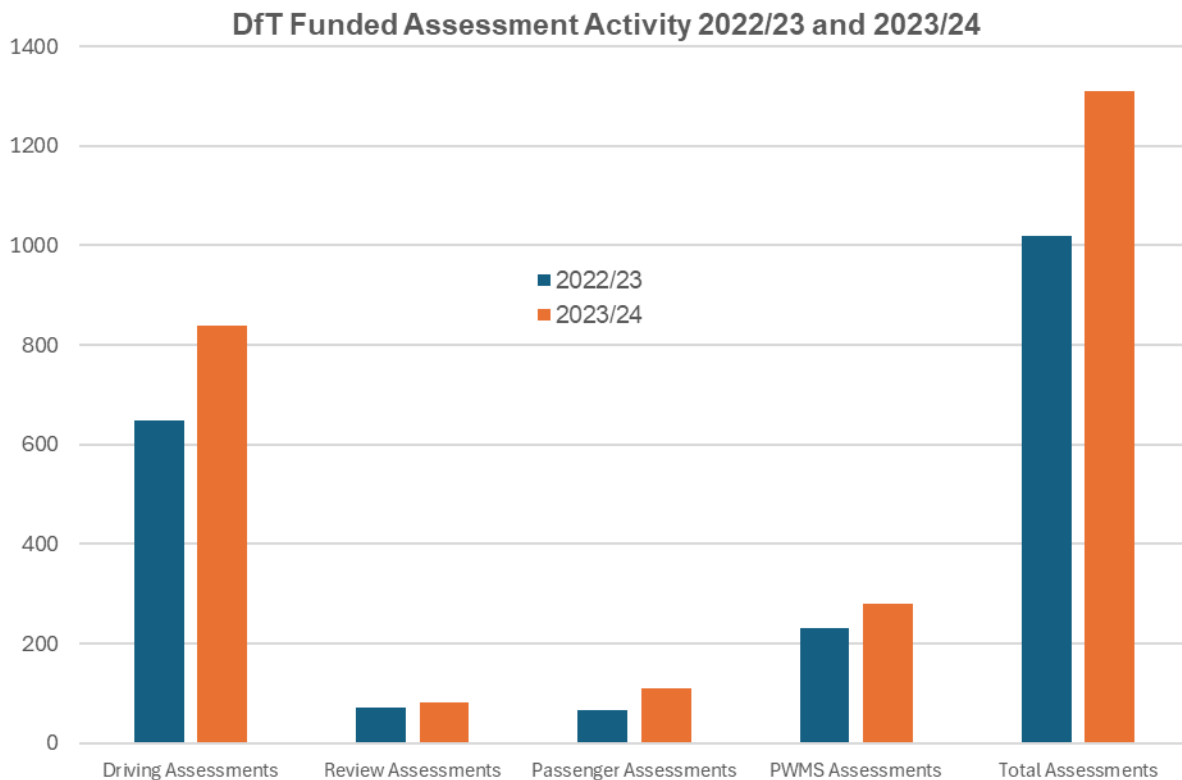
Trustees' Report

The recruitment of Clinicians allowed us to improve our Q2 performance which saw us deliver 266 driving related assessments – a growth of 51 from Q1 and 73 more than the same period for the previous year (a 38% improvement). Similarly, we improved our Q2 PWMS assessment performance from 52 (22/23) to 70 (23/24), a 34.6% increase.

Q3 performance continued this improved trend with 258 driving related assessments (161 in 22/23) and 62 PWMS assessments (34 in 22/23). This equates to an improvement of 60.24% and 82.35% respectively.

Q4 was very pleasing. 290 driving related assessments (187 in 22/23) and 73 PWMS assessments (65 in 22/23) meant that we witnessed our most productive quarter of the year. The increase in Q4 compared with 2022/23 was 55.08% and 12.30% respectively.

So, in summary, 2023/24 was much better than 2022/23 due to the fact that we were able to recruit additional clinicians, and the team really focused on productivity and efficiency. Overall performance for driving related assessments was 1,029 (788 for 22/23) and for PWMS assessments 281 (230 for 22/23). This equates to an improvement of 30.58% and 22.17% respectively.



Cornwall Mobility Centre Limited

Trustees' Report

Late notice cancellations continued to be a difficult conundrum to manage and, for 2023/24 we experienced 144 occasions when we had staff, vehicles and ancillaries set aside ready for assessment, only to receive a cancellation within 48 hours of the appointment which we were subsequently unable to fill. There were other cancellations on top of this number which our Administration team were able to fill – but for their efforts the cancellation impact could have been even worse. Unfillable cancellations have a huge impact upon financial stability and productivity.

We are grateful for DfT support for all of our activities in this department.

The department was also involved in undertaking training on behalf of Cornwall Council. We have continued with our mandatory CPD programme at Oxford Brookes University for our staff at levels 4 and 7.

The statistics above demonstrate the sensitivity of the business model in relation to the DfT funded activity as most of the grant assisted assessments are double teamed. The lack of either of the professional delivery disciplines really affects our ability to deliver efficiently. In essence, we are always one step away from a long-term absence and/or resignation negatively impacting our ability to deliver and, in turn, our financial performance / sustainability.

The review being undertaken in 2024 by the DfT, through Ipsos, is welcomed and we hope that the future funding model is less susceptible to cancellations and staff absence / turnover.

Workshops

The Workshops continue to underpin much of what the Centre does and is an intrinsic part of all aspects of our operations. The team have supported clients with Vehicle Adaptations both private and via the Motability scheme. The Workshops have also supported independent living equipment sales, seating and hoist servicing and repair, hospital work in terms of wheelchairs and resuscitation equipment.

The traditional offer of the beach wheelchairs, placed in multiple locations around the Cornish coast, was repeated for 2023/24. Through a collaborative bid via the Disability Alliance (Cornwall) we accessed a significant grant to replace the beach wheelchair fleet with new models for the 2023 season.

Independent Living

The Independent Living team provide advice, consultation and assessments on mobility products and services to our client base.

Our activities, involving the assessment for and the supply of mobility equipment, have been supported by our membership of the British Healthcare Trades Association (BHTA), and accreditation to their codes of practice enable us to remain at the forefront of developments in this fast-moving field.

We have continued to cement our relationship with many of the local and national charitable providers to the area, including BLESMA (The military charity for limbless veterans), SSAFA (The armed forces charity), Age UK and Parkinson's UK.

Staffing

Staff numbers have fluctuated throughout during the year. As part of good governance and management, we have taken the opportunity of reviewing the staffing structure as and when individuals have left the organisation.

Cornwall Mobility Centre Limited

Trustees' Report

Public Awareness

We have been able to continue with some of the engagement activity with external groups, some of whom have been able to meet face to face and receive presentations from our team members about the work that we do. Our social media presence has continued to grow with attention being given to this by our Business Support Manager.

The Truro Centre's conference room has been made available to external charities and groups to utilise as a meeting space which provides us with the opportunity to tour them around the facility and raise awareness of what we offer to our beneficiaries.

Marketing

A marketing plan is developed for each year of operation, and this year included the following major items:

- Events programme
- Website
- Social media
- Advertising

The Strategic Plan for the forthcoming period focuses very much on our core offer. The headline areas of focus are as follows:

2024/25 - Looking Forward, A Summary

Our relationship with the Department for Transport (DfT) and DVLA continues to be crucial to the maintenance of our income stream supporting driving and passenger assessments which leads through to adaptations sales (subject to new vehicles becoming more available). We need to continue to work through Driving Mobility and to maintain the positive relationships that have been developed over recent years.

In terms of financial performance, the overriding objectives are to increase sales turnover, whilst retaining profitability, and deliver our agreed DfT assessment targets (Driving, Passenger / Access, Powered Wheelchair & Mobility Scooters, Adaptations).

Sustaining and/or increasing clients / visitor numbers to the Centre and thereby increasing the potential for sales revenue from equipment is a key objective which needs to be supported by our Marketing Plan including website, events, promotions, raising of awareness with potential and existing referrers.

The key differentiating approach for Cornwall Mobility is that the needs of the client are established via a DfT / DM approved assessment process prior to any conversation (which may or may not follow) about equipment supply. We also recognise that, at times, clients will not be able to afford the equipment that we have on offer. In this instance we would seek funding sources to support their purchase or, alternatively, look to our small stock of high quality pre-loved equipment which we may be able to provide at an affordable level.

Our relationship with Motability both in terms of Adaptations work as well as their Powered Wheelchair and Mobility Scooter scheme is key to several parts of the business. We need to continue to strengthen this relationship.

Cornwall Mobility Centre Limited

Trustees' Report

In January '24 we submitted stage 2 of a significant funding bid to Motability focusing on a number of interrelated elements of the services that we provide. Although not fully supported they are interested in providing grant funding to assist us in delivering

- an increase in our fleet of adapted vehicles which will be made available to external ADI's to deliver tuition to disabled clients. Additional revenue funding has also been requested to be used to top up the client fee to make it financially attractive for the ADI's'

We are continuing to discuss the project with Motability.

We also approached the Clothmakers Foundation and requested funding to help pay for the replacement of our four sets of automated entrance / exit doors as they are reaching end of life. Unfortunately, we were unsuccessful with this bid.

We will continue seek grants and charity funds in support of specific projects that are aligned with our vision and strategic objectives.

2024/25 – Our Focus

'Live' our mission, vision & values

Our goal is to communicate and embed the mission, vision and values of Cornwall Mobility with our employees and key stakeholders.

What are we striving to achieve?

- *Further develop a skilled and empowered management team, which can deliver exceptional operational performance and secure new business opportunities that support the charity's objectives.*
- *Recruit new Trustees and employees with the appropriate knowledge, skills and motivation to enable them to actively contribute to the organisation and its objectives.*
- *Strengthen the desired culture in the organisation that reflects our mission, vision and values.*

Sustain and expand the business

Our goal is to move the charity to a sustainable position which includes seeking opportunities for expansion and diversification.

What are we striving to achieve?

- *Continue to invest in / improve our service delivery to meet expectations of customers, commissioners and other stakeholders.*
- *Pursue opportunities to diversify business in order to become more sustainable.*
- *Support business growth / expansion through reinvestment and inward investment.*

Improve the financial position

Our goal is to secure the long-term financial position of the company, enabling sustained delivery of our charitable objectives. The immediate goal is to recover lost ground caused by the impact of the COVID-19 pandemic and by the circumstances caused by recent staff turnover.

What are we striving to achieve?

- ☐ *Be in a strong financial position (that aligns with our mission, vision and values of the Charity)*
- ☐ *Be more efficient and effective.*

Cornwall Mobility Centre Limited

Trustees' Report

- *Retain and grow current business.*
- *Secure investment and/or external funding for our assets and services.*
- *Raise awareness of Cornwall Mobility with the public, business and commissioning sector*
- *Further grow our potential as a credible provider of mobility and health related services*
- *Develop collaborative arrangements with other providers which add value to our service offer / proposed new ventures.*

Develop collaborative arrangements and raise profile / credibility.

Our goal is to increase credibility and enable the penetration into health sector and related markets in Cornwall through the development of appropriate partnerships / collaborations.

What are we striving to achieve?

In addition to these objectives, we also need to pay attention to the following activities:

- *Raise awareness of Cornwall Mobility with the public, business and commissioning sector*
- *Further grow our potential as a credible provider of mobility and health related services*
- *Develop collaborative arrangements with other providers which add value to our service offer / proposed new ventures.*

DfT/DVLA and Adaptations to Vehicles

The key to maintaining and developing this income stream is through relationship building with the DfT. Primarily this will be via Driving Mobility. Therefore, we need to be proactive in our membership with Driving Mobility via:

- continued engagement with their Board
- continued involvement in working groups
- contribution to the DMis management group
- ongoing engagement with the Oxford Brooks University Courses
- maintaining our procurement partner support for the Powered Wheelchair and Mobility Scooter Upgrade (and training) project(s).

We clearly need to maintain our accreditation with the organisation and look for new business opportunities which may result from our networking with other member organisations.

The DfT assessment targets for 2024/25, agreed by the Departmental Leads, need to be monitored on a regular basis to ensure we are on track to deliver them at year-end. If performance starts to drift below target it is expected that Departmental Leads will work proactively with their teams to bring performance back on track.

Mobility Team (Independent Living)

Recent success with the seating clinics, utilising both clinical and Independent Living assessor skills, needs to be maintained. The DfT assessment targets for 2024/25, agreed by the Departmental Lead, need to be monitored on a regular basis to ensure we are on track to deliver them at year-end. If performance starts to drift below target it is expected that the Departmental Lead will work proactively with their team to bring performance back on track.

The 'Customer Journey' must be finalised and communicated to all of the team so that we have a clear, timebound process which supports communication and engagement with our clients and will help raise service levels from 'good' to 'excellent'.

Pricing for supply will be continually monitored, given the changing external market and costs which are being passed on to us from our main suppliers. We need to ensure a balance of profitability, competitiveness, and affordability for our clients.

Cornwall Mobility Centre Limited

Trustees' Report

Training

We re-engaged with Cornwall Council to recover the PATS training which was lost during the COVID-19 pandemic. This has slowly re-established itself during 2022/23 and 2023/24 and this needs further strengthening in 2024/25.

Grants and Charity

As mentioned, we have had some recent success in attracting funding for a number of projects. We will continue to look to secure additional funding for projects aligned to the organisations vision, mission and objectives.

Income Generation

We need to consider other methods of income generation, harnessing enthusiasm and ideas generated by team members.

We have recently engaged with Vision Zero a collaborative project between Devon & Cornwall Police, Devon & Somerset Fire and Rescue Service, Cornwall Fire and Rescue Service, South Western Ambulance Service NHS Trust, National Highways, Devon Air Ambulance, Cornwall Air Ambulance, The Office of the Police and Crime Commissioner, Devon County Council, Cornwall Council, Plymouth City Council, Torbay Council, Royal Cornwall Hospitals NHS Trust, University Hospitals Plymouth NHS Trust and the Parliamentary Advisory Council for Transport Safety (PACTS).

The one thing they all share is a commitment to cut the number of deaths and serious injuries in the region to zero. We have been commissioned to work on their behalf delivering Drive Safer For Longer presentations and practical assessments.

Financial review

The Charity's policy on investments

The Trustees have set an investment policy to provide a mix between income and capital growth in accordance with a report prepared by Charles Stanley Group, Private Client Services. The Trustees will accept a medium level of risk and consider the performance of the investments at 5.8% Capital gain and 2.9% income to be satisfactory with respect to the volatility in the stock market.

The Charity's policy on reserves

The reserves are held to fund potential deficits caused by adverse economic conditions and changes in Government funding. A reserve of £886,775 - equal to twelve months of the Charity's day to day running costs, measured upon the last annual accounts, plus potential closing down costs is considered prudent and appropriate. Our current total funds of £757,078 (excluding fixed assets) represents 85.4% of this total.

Appreciation

The Trustees and staff record their thanks and appreciation to the following organisations for their continued support for our work at the Centre:

THE DUCHY HEALTH CHARITY LTD

Is particularly thanked for its long-term support and sponsorship of our work at the Centre during the past seventeen years.

Cornwall Mobility Centre Limited

Trustees' Report

DRIVING MOBILITY

For their continued support.

DfT

For their continued support of our work.

OTHER CONTRIBUTORS TO THE CENTRE INCLUDE:

The many other local giving charities to which we are indebted.

The Royal Cornwall Hospital Trust which has supported the Centre with many reciprocal services during the past 20+ years.

Plans for future periods

Clients

The strategic action plan 2024/25 and associated targets within each team member's 'personal development review' will continue to be monitored.

Horizon scanning will continue to seek to identify new growth areas for the charity that are aligned with our objects. As ever, we will take an opportunistic approach to new business prospects that could support our ongoing sustainability and impact upon clients. We will also reinvigorate our efforts to identify and secure external grant funding to help sustain and grow the charity.

The charity remains a going concern and the Trustees, leadership team and staff cohort are committed to ensuring that the medium- and long-term future of the charity is sound.

Partnerships

Much of our work necessitates the establishment of appropriate partnerships. Mature partnerships which have particularly benefitted us this year include Driving Mobility, BHTA, DfT, Disability Cornwall & IoS, Devon and Cornwall Police, The Clare Milne Trust, Age (UK), the Quinlan Trust, RCHT and IoS Council.

This year we intend to work / continue to work closely with the Cornwall Disability Alliance, Cornwall Foundation Trust (Wheelchair Services), RCHT, Cornwall Integrated Care Board, and Cornwall Council.

Management

Despite the end to the COVID related restrictions 2021/22 was a very challenging year and that theme continued into 2022/23 and 2023/24. We have experienced several challenges, for example.

- Recruitment and training lead in time for Clinicians.
- Lack of availability of new cars for clients that required adaptations to be fitted.
- The development of our integrated CRM system not meeting expectations in terms of functionality and efficiency causing us to have to identify an alternative solution. The implementation of this new solution has taken time and capacity.

Despite these issues there is a continued focus on productivity, efficacy of process and maximising use of resources to try and deliver a surplus making position. It is recognised that the cultural shift that is required is not easy to achieve in the short term but will realise organisational benefits for the future.

We will continue to take a prominent role in Driving Mobility, the Cornwall Disability Alliance, the BHTA and the Cornwall Chamber of Commerce.

Cornwall Mobility Centre Limited

Trustees' Report

Current Vehicles plus Adaptations (including vehicles available for use by the charity, but not legally owned by the charity)

Vehicle	Adaptations	Ownership
Citroen Berlingo Manual WF59 CZL	▪ Brig-Ayd 150kg 4-way boot hoist / Autochair 150 kg 4-way boot hoist (interchangeable) ▪ Autochair Milford Person hoist front passenger position ▪ Can be fitted with Joey Lifting Platform as and when required ▪ EZ instructor brake ▪ Push / pull hand controls ▪ Removable passenger swivel seat	Owned
Fiat Ducato Panel Van Manual WF12 OXM	▪ Wheelchair Platform Lift	Owned
Vauxhall Corsa Automatic FJ18 TKA	▪ Dual brake ▪ Twin flip accelerator system ▪ Push/pull hand controls with pin indicator switch. Secondary switching unit	Owned
Vauxhall Mokka Automatic WJ19 WKY	Kivi under-ring accelerator and brake Dual controls.	On Loan from Driving Mobility
Mazda 2 Manual DK69 HVE	▪ Dual brake and clutch	
Peugeot Boxer LWB Panel Van Manual MW15 W XO		Owned
Peugeot Expert Tepee WAV Manual GX61 DZS	▪ 2-piece Wheelchair access ramp ▪ 4-point wheelchair restraints ▪ Wheelchair winch assist ▪ Turney Evo powered swivel seat and Carony wheelchair system	Owned
Renault Traffic Panel Van Manual WX59 DXM	Wheelchair access ramp	Owned

Cornwall Mobility Centre Limited

Trustees' Report

Vehicle	Adaptations	Ownership
Nissan Juke Automatic BT70 JXA	Twin flip accelerator system Push/pull hand controls with pin indicator switch. Secondary switching unit. Dual controls.	On Loan from Driving Mobility
Ford Puma Automatic YA21 UNK	Twin flip accelerator system Push/pull hand controls with pin indicator switch. Secondary switching unit Dual controls.	On Loan from Driving Mobility
Vauxhall Astra Manual RA19 PYZ	Dual brake and clutch	On Loan from Driving Mobility
Hyundai i10 Manual FG71 UWW	Dual brake and clutch	On Loan from Driving Mobility
Nissan Leaf Electric Automatic DK21 JKU	Push/pull hand controls with secondary switching unit (dummy). Dual controls.	On Loan from Driving Mobility
MG ZS Electric Automatic CX21 LPJ	Dual brake	On Loan from Driving Mobility
Audi A1 Manual YC21 MWO	Dual brake and clutch	

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee governed by its Memorandum and Articles of Association dated 25 March 2003. It is registered as a charity with the Charity Commission.

Recruitment and appointment of trustees

Skills Audits of the existing Trustees are carried out to identify gaps, taking account of the skills required by the Board to perform its duties effectively. New Trustees have been, and will continue to be, recruited based on the skills, knowledge and experience the Board needs to ensure that the charity is well governed. The Centre uses its standard recruitment methods to attract new Trustees who fulfil these requirements. Trustees are elected by the members of the charitable company attending the Annual General Meeting.

One third of the members of the Board shall retire every year at the Annual general meeting but may be re-elected.

Cornwall Mobility Centre Limited

Trustees' Report

Induction and training of trustees

The Centre uses its standard induction process for all new Trustees which includes:

- An introduction to all staff, management and Board members
- Receipt of the Trustees' Handbook which covers the roles and responsibilities of Trustees and details and explanations of the Centre's Policies and Objectives.
- A face to face discussion with the Chief Executive about the charity, the services provided and its beneficiaries

New Trustees receive in-house training as required and are expected to attend and courses which are deemed necessary for the fulfilment of their role by the Board,

Organisational Structure

The day to day running of the Centre has been delegated to the Chief Executive Mr Simon Blamey who in turn delegates through the management structure. All policy and financial decisions, that are beyond the parameters defined within the adopted Scheme of Delegation, are made by the Trustees at their quarterly meetings. Where appropriate, sub-committees and / or task and finish groups are established which report back to the Board for decisions to be discussed and ratified. The Board has a formal Scheme of Delegation which clearly identifies the responsibilities of the Board, the Chief Executive and the Company Secretary.

A Business Development Manager was appointed in late 2022, with an initial focus on delivering the new satellite Centre in Exeter. During the 2023/24 financial year the focus has been upon securing external funding, building upon our network of relationships and collaborations, developing a new website and general operational improvements across all departments.

Risk management strategy

The Trustees of the Cornwall Mobility Centre Ltd confirm that they have identified the major risks to which the Charity is exposed. The charity has an agreed risk appetite statement which is considered and updated each year. It is utilised to make subjective judgments about risks within the corporate risk register. Mitigating action is also recorded within the risk register. The register is reviewed by the Executive monthly and by the Board / relevant Board sub-Committees on a quarterly basis. These systems and forms of practice have been endorsed by the Trustees.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Cornwall Mobility Centre Limited

Trustees' Report

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Employee involvement

Reviews

The Cornwall Mobility Centre is committed to a personal development review system as an effective means of improving performance, morale and communication within the centre by:

- Demonstrating an interest in its employees
- Clarifying roles, responsibilities and expected standards of work
- Improving communication both ways
- Providing constructive feedback on performance
- Achieving realistic goals and objectives
- Improving job satisfaction
- Identifying individual development needs

The personal development review focuses on the strengths of the individuals and their role in the centre. It shapes individual development needs as a contribution to future performance. The formal review meeting takes place in February/March with progress being reviewed in August/September.

The personal development review is centred on the charity's business plan and associated strategic action plan. SMART objectives are agreed for each team member.

Risk Assessments

These are carried out/reviewed for all work areas on a regular basis. Implementation of changes are agreed to comply with the latest legislative requirements as necessary.

Staff Training

The Centre continues to strive to provide in-house training to ensure its compliance with legislation and enhance staff safety and understanding.

A training matrix defines which mandatory training courses are required to be completed for each role within the charity.

The Charity also strongly supports Continuing Professional Development (CPD) to ensure that all staff maintain and develop the knowledge and skills required to ensure that clients receive a high level of service.

Staff are encouraged, together with their line manager and through the annual review system, to seek individual courses that will contribute to their own CPD and ultimately benefit the Centre and its clients.

Approved Driving Instructors and Clinicians undertake an CertHE or PGCert through the Oxford Brookes University, after experiencing two years practical experience with our charity.

Cornwall Mobility Centre Limited

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Cornwall Mobility Centre Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 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 charitable company will continue in business.

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

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

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Public Benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the charity commission for England and Wales.

The annual report was approved by the trustees of the charity on and signed on its

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Prof Philip Ronald Moore BTech Phd CEng
Chairman and trustee

Cornwall Mobility Centre Limited

Independent Auditor's Report to the Members of Cornwall Mobility Centre Limited

Opinion

We have audited the financial statements of Cornwall Mobility Centre Limited (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Cornwall Mobility Centre Limited

Independent Auditor's Report to the Members of Cornwall Mobility Centre Limited

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime, take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 20 and 21), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Cornwall Mobility Centre Limited

Independent Auditor's Report to the Members of Cornwall Mobility Centre Limited

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

As part of our audit work, we obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the laws and regulations most significant to the charity include continued accreditation by and compliance with bye-laws of Driving Mobility and compliance with Health & Safety and GDPR, as well as the laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011, the Companies Act 2006 and compliance with the Charities Statement of Recommended Practice.

The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Discussion with management as to how compliance with these laws and regulations is monitored;
- Enquiries of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing minutes of trustee meetings and correspondence with regulators;
- Performing audit work in connection with the risk of management override of controls, including testing journal entries for reasonableness and evaluating the business rationale of significant transactions outside the normal course of business.

We also communicate relevant identified laws and regulations and potential fraud risk to all engagement team members and remain alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit approach also considered the opportunities and incentives that may exist within the charity for fraud and identified the greatest potential for fraud being in respect of cut off and completion risk around revenue recognition. Under ISA(UK) we are also required to undertake procedures to respond to the risk of management override of controls. Our procedures included the following:

- Undertaking transactional testing on revenue, including cash sales and performing grant reconciliation work.
- Performing cut off testing
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale for significant transactions outside the normal course of business.

Cornwall Mobility Centre Limited

Independent Auditor's Report to the Members of Cornwall Mobility Centre Limited

- Reviewing estimates and judgements made in the accounts for any indication of bias and challenged assumptions used by management in making estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:

<https://www.frc.org.uk/auditorsresponsibilities>.

This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Josh Stevens ACA
(Senior Statutory Auditor)
For and on behalf of RRL LLP, Statutory Auditor

Peat House
Newham Road
Truro
Cornwall
TR1 2DP

Date:.....

Cornwall Mobility Centre Limited

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	3,268	-	-	3,268
Charitable activities	4	1,130,012	103,068	-	1,233,080
Investment income	5	16,567	-	-	16,567
Other income	6	2,076	-	-	2,076
Total income		1,151,923	103,068	-	1,254,991
Expenditure on:					
Charitable activities	7	(1,129,464)	(88,534)	-	(1,217,998)
Support costs	8	(44,824)	(46,057)	-	(90,881)
Total expenditure		(1,174,288)	(134,591)	-	(1,308,879)
Gains/losses on investment assets		-	-	30,428	30,428
Net income/(expenditure)		(22,365)	(31,523)	30,428	(23,460)
Net movement in funds		(22,365)	(31,523)	30,428	(23,460)
Reconciliation of funds					
Total funds brought forward		655,706	286,880	336,354	1,278,940
Total funds carried forward	20	633,341	255,357	366,782	1,255,480
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	7,025	18,963	-	25,988
Charitable activities	4	1,013,917	167,414	-	1,181,331
Investment income	5	15,371	-	-	15,371
Other income	6	1,283	-	-	1,283
Total income		1,037,596	186,377	-	1,223,973
Expenditure on:					
Charitable activities	7	(1,048,070)	(75,916)	-	(1,123,986)
Support costs	8	(57,384)	(31,966)	-	(89,350)
Total expenditure		(1,105,454)	(107,882)	-	(1,213,336)
Gains/losses on investment assets		-	-	(32,273)	(32,273)
Net (expenditure)/income		(67,858)	78,495	(32,273)	(21,636)
Net movement in funds		(67,858)	78,495	(32,273)	(21,636)

The notes on pages 29 to 44 form an integral part of these financial statements.

Cornwall Mobility Centre Limited

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £
Reconciliation of funds					
Total funds brought forward		723,564	208,385	368,627	1,300,576
Total funds carried forward	20	655,706	286,880	336,354	1,278,940

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

The funds breakdown for 2023 is shown in note 20.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Cornwall Mobility Centre Limited

(Registration number: 4713856)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	498,402	481,906
Investments	14	555,626	524,259
		<u>1,054,028</u>	<u>1,006,165</u>
Current assets			
Stocks	15	92,603	84,543
Debtors	16	68,652	175,423
Cash at bank and in hand	17	206,851	108,618
		<u>368,106</u>	<u>368,584</u>
Creditors: Amounts falling due within one year	18	<u>(166,654)</u>	<u>(95,809)</u>
Net current assets		<u>201,452</u>	<u>272,775</u>
Net assets		<u>1,255,480</u>	<u>1,278,940</u>
Funds of the charity:			
Endowment funds		366,782	336,354
Restricted income funds			
Restricted funds	20	255,357	286,880
Unrestricted income funds			
Unrestricted funds		<u>633,341</u>	<u>655,706</u>
Total funds	20	<u>1,255,480</u>	<u>1,278,940</u>

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 25 to 44 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Prof Philip Ronald Moore BTech Phd CEng
Chairman and trustee

Cornwall Mobility Centre Limited

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net expenditure		(23,460)	(21,635)
Adjustments to cash flows from non-cash items			
Depreciation		46,057	31,966
Investment income		(16,567)	(15,371)
(Profit)/loss on disposal of investments		(30,357)	32,272
		<u>(24,327)</u>	<u>27,232</u>
Working capital adjustments			
Increase in stocks	15	(8,060)	(18,975)
Decrease in debtors	16	106,771	11,643
Increase/(decrease) in creditors	18	70,845	(177,227)
Net cash flows from operating activities		<u>145,229</u>	<u>(157,327)</u>
Cash flows from investing activities			
Acquisitions of tangible assets		(62,553)	(87,176)
Acquisitions of investments		(36,966)	(42,438)
Proceeds from sale of investments		35,956	46,851
Dividend income		16,567	15,371
Net cash flows from investing activities		<u>(46,996)</u>	<u>(67,392)</u>
Net increase/(decrease) in cash and cash equivalents		98,233	(224,719)
Cash and cash equivalents at 1 April		<u>108,618</u>	<u>333,337</u>
Cash and cash equivalents at 31 March		<u>206,851</u>	<u>108,618</u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 29 to 44 form an integral part of these financial statements.

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is a company limited by guarantee, incorporated in England and Wales and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Cornwall Mobility Centre
Tehidy House
Royal Cornwall Hospital
Truro
TR1 3LJ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) and the Companies Act 2006.

Basis of preparation

Cornwall Mobility Centre Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants including government grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability on the balance sheet as deferred income to be released.

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.

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 £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Leasehold properties	2% per annum
Computer equipment	33% per annum
Other equipment and fixtures	15% per annum
Motor vehicles	25% per annum
Loan and hire equipment	33% per annum
Leasehold property improvements	5% per annum

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock and work in progress are valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees 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.

The charity has an expendable endowment fund which was initiated when the charity was set up. The capital is mainly held as investments and the income is expended as necessary to support the deficit on driving tuition and assessments.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Employee Benefits

Short-term employee benefits are those due to be settled within 12 months of the year-end. They include such benefits as wages and salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits (e.g. cars) for current employees and are recognised as an expense for services in the year in which employees render service to the Charity. An accrual is made for the cost of holiday entitlements (or any form of leave, e.g. time off in lieu) earned by employees but not taken before the year-end which employees can carry forward into the next financial year. The accrual is made at the salary rates applicable in the following accounting year, being the period in which the employee takes the benefit.

Retirement Benefits

In relation to retirement benefits, statutory provisions require the Charity to comply with the pension auto enrolment legislation. Pensions are provided for all employees and are deducted from their salaries, unless they have opted out of the pension scheme. The pension scheme is operated through Aviva.

Critical Judgements and key sources of estimation uncertainty

In applying the Charity's accounting policies certain judgements about transactions or those involving uncertainty about future events are made. No critical judgements were made during this period of accounts.

The Statement of Accounts contains estimated figures that are based on assumptions made by the trustees about the future or that are otherwise uncertain. Estimates are made considering historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty actual results could be different from the assumptions and estimates.

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies; Donations from individuals	3,268	-	3,268
Total for 2024	3,268	-	3,268
Total for 2023	7,025	18,963	25,988

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Assessments and tuition	601,345	103,068	704,413
Equipment supply, repair and adaptation	524,970	-	524,970
Other trading activities	3,697	-	3,697
	1,130,012	103,068	1,233,080

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Assessments and tuition	510,858	92,414	603,272
Equipment supply, repair and adaptation	497,872	75,000	572,872
Other trading activities	5,187	-	5,187
	1,013,917	167,414	1,181,331

5 Investment income

	Unrestricted funds General £	Total funds £
Other income from fixed asset investments	16,567	16,567
Total for 2024	16,567	16,567
Total for 2023	15,371	15,371

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

6 Other income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Rental income	350	350	-
Sundry income	1,726	1,726	1,283
	<u>2,076</u>	<u>2,076</u>	<u>1,283</u>

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

7 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	2024 £
Assessments and tuition	541,674	88,534	630,208
Equipment supply, repair and adaptation	587,790	-	587,790
	1,129,464	88,534	1,217,998
	Unrestricted funds £	Restricted funds £	2023 £
Assessments and tuition	462,917	75,916	538,833
Equipment supply, repair and adaptation	585,153	-	585,153
	1,048,070	75,916	1,123,986

8 Other expenditure

Note	Unrestricted funds General £	Restricted funds £	Total 2024 £
Audit fees			
Audit of the financial statements	6,825	-	6,825
Other fees paid to auditors	1,175	-	1,175
Legal fees	36,824	-	36,824
Depreciation, amortisation and other similar costs	-	46,057	46,057
	44,824	46,057	90,881

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Audit fees	6,825	6,850
Other non-audit services	1,175	5,850
Loss on disposal of fixed assets held for the charity's own use	-	32,272
Depreciation of fixed assets	46,057	31,966
Operating lease expenses	28,404	23,262

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

10 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.

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	582,044	547,153
Social security costs	44,323	43,665
Pension costs	11,578	10,354
	<u>637,945</u>	<u>601,172</u>

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

	2024 No	2023 No
Management	2	2
Administration	4	4
Other	23	23
	<u>29</u>	<u>29</u>

The number of employees whose emoluments fell within the following bands was:

	2024 No	2023 No
£60,001 - £70,000	1	1

During the year total employee benefits of the key management personnel of the charity were £78,959 (2023:£77,847).

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

12 Taxation

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

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Leasehold property improvements £	Total £
Cost					
At 1 April 2023	465,000	245,143	55,181	85,413	850,737
Disposals	-	(91,260)	-	-	(91,260)
Additions	-	51,708	-	10,845	62,553
At 31 March 2024	465,000	205,591	55,181	96,258	822,030
Depreciation					
At 1 April 2023	93,000	220,084	51,477	4,270	368,831
Disposals	-	(91,260)	-	-	(91,260)
Charge for the year	9,300	30,170	1,821	4,766	46,057
At 31 March 2024	102,300	158,994	53,298	9,036	323,628
Net book value					
At 31 March 2024	362,700	46,597	1,883	87,222	498,402
At 31 March 2023	372,000	25,059	3,704	81,143	481,906

Included within the net book value of land and buildings above is £Nil (2023 - £Nil) in respect of freehold land and buildings and £362,700 (2023 - £372,000) in respect of leaseholds.

Assets with a restriction on title

A driving assessment rig that cost £47,000 (2023 - £47,000) has the following restriction on title: The asset is made available to the charity by Driving Mobility. Driving Mobility retain the legal ownership of the asset and significant obligations of ownership. It is therefore not recognised in the tangible fixed assets of the charity.

14 Fixed asset investments

	2024 £	2023 £
Other investments	555,626	524,259

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

Other investments

	Listed investments £	Total £
Valuation		
At 1 April 2023	524,259	524,259
Additions	36,965	36,965
Disposals	(35,956)	(35,956)
At 31 March 2024	525,268	525,268
Increase in unrealised appreciation		
Movement in year	30,358	30,358
At 31 March 2024	30,358	30,358
Net book value		
At 31 March 2024	555,626	555,626
At 31 March 2023	524,259	524,259

The book cost of the investments at the year end amounted to £522,388.

15 Stock

	2024 £	2023 £
Stocks	92,603	84,543

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

16 Debtors

	2024 £	2023 £
Trade debtors	36,584	50,701
Prepayments	12,888	106,630
Other debtors	19,180	18,092
	<u>68,652</u>	<u>175,423</u>

17 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	5,067	2,194
Cash at bank	201,784	106,424
	<u>206,851</u>	<u>108,618</u>

18 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	99,429	71,392
Other taxation and social security	10,238	11,990
Other creditors	2,794	2,737
Accruals	54,193	9,690
	<u>166,654</u>	<u>95,809</u>

19 Commitments

At the reporting date the charity had outstanding commitment for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	2024 £	2023 £
Within one year	15,614	18,842
Between two and five years	56,000	57,614
Over five years	66,500	66,500
	<u>124,114</u>	<u>142,956</u>

As at the year end the charity had contracted £nil (2023: £26,524) for capital work which has not been provided for in the financial statements.

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

20 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	655,706	1,151,923	(1,174,288)	633,341
Restricted funds				
Restricted funds	287,850	103,068	(135,561)	255,357
Revaluation reserve	(970)	-	970	-
Total restricted funds	286,880	103,068	(134,591)	255,357
Endowment funds				
<i>Expendable</i>				
Endowment funds	336,354	30,428	-	366,782
	336,354	30,428	-	366,782
Total funds	1,278,940	1,285,419	(1,308,879)	1,255,480
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	723,564	1,037,596	(1,105,454)	655,706
Restricted				
Restricted funds	211,024	186,377	(109,551)	287,850
Revaluation reserve	(2,639)	-	1,669	(970)
Total restricted funds	208,385	186,377	(107,882)	286,880
Endowment funds				
<i>Expendable</i>				
Endowment funds	368,626	-	(32,272)	336,354
	368,626	-	(32,272)	336,354
Total funds	1,300,575	1,223,973	(1,245,608)	1,278,940

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

The specific purposes for which the funds are to be applied are as follows:

The restricted fund consists of the following fund balances as at 31 March 2024:

DFT	£138,928
HGS Fund	£ 10,000
Forum	£ 1,934
St Mawgan Eccentric Gentlemans Assoc.	£ 1,236
Sand chairs	£ 58,403
Driving mobility	£ 360
Exeter relocation grant	£19,563
DFT Revenue Grant	£24,933

The charity received funds of £22,958 during the year to help with the overheads of the new premises in Exeter, cost of £18,430 were utilised in this year.

The remaining revenue funds are released via the profit and loss account, and the capital funds are released via depreciation during the year and relate to assets purchased in earlier accounting periods. The endowment funds are held for the purposes of providing income to support the deficit on tuition and assessments. No such transfer has been made in the year.

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Endowment funds Expendable £	Total funds at 31 March 2024 £
Tangible fixed assets	320,376	178,026	-	498,402
Fixed asset investments	188,844	-	366,782	555,626
Current assets	290,775	77,331	-	368,106
Current liabilities	(166,654)	-	-	(166,654)
Total net assets	633,341	255,357	366,782	1,255,480
	Unrestricted funds General £	Restricted funds £	Endowment funds Expendable £	Total funds at 31 March 2023 £
Tangible fixed assets	309,032	172,874	-	481,906
Fixed asset investments	187,905	-	336,354	524,259
Current assets	254,578	114,006	-	368,584
Current liabilities	(95,809)	-	-	(95,809)
Total net assets	655,706	286,880	336,354	1,278,940

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

22 Auditors' liability limitation agreement

For the year ended 31 March 2024, the charity entered in to a liability limitation agreement with its auditors, the principal terms of which limit the liability of the auditors of the charity to £1,500,000 in relation to their responsibilities as auditors of the charity. The date this was agreed by the charity was 27 June 2024.

23 Related party transactions

There were no related party transactions in this or the preceding year.

CORNWALL MOBILITY CENTRE LIMITED

England & Wales - Charity number 1096745

Accounts

Company registration number: 4713856

Charity registration number: 1096745

Cornwall Mobility Centre Limited

(A company limited by guarantee)

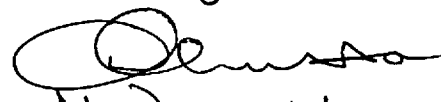
Annual Report and Financial Statements

for the Year Ended 31 March 2023

RRL LLP
Peat House
Newham Road
Truro
Cornwall
TR1 2DP

GW&Co. Ltd
CHARTERED CERTIFIED ACCOUNTANTS
& BUSINESS ADVISERS
WATERSIDE COURT
FALMOUTH ROAD
PENRYN
CORNWALL, UK
TR10 8AW

*Certified to be a true copy of
the original seen by me.*

 FCA
Mrs Deborah Warburton Accountant

01326 373222

25 January 2024

Cornwall Mobility Centre Limited

Contents

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 18
Independent Auditors' Report	19 to 22
Statement of Financial Activities	23 to 24
Balance Sheet	25
Statement of Cash Flows	26
Notes to the Financial Statements	27 to 40

Cornwall Mobility Centre Limited

Reference and Administrative Details

Chairman

Dr Margaret Abban MBBS FRCP PGCE

Trustees

Tony Fry FCA, Treasurer

Dr Margaret Abban MBBS FRCP PGCE

Carrie Gilmore (resigned 1 October 2022)

Anne O'Shea DOccThy;TDOccThy

Professor Philip Moore BTech Phd CEng FIET

Len Croney

Dr Christine Hunter

Other Officers

Lord St Levan, President

Senior Management / Leadership Team

Simon Blamey, CEO

Charity Registration Number

1096745

Registered Office and principal trading address

Cornwall Mobility Centre
Tehidy House
Royal Cornwall Hospital
Truro
TR1 3LJ

Solicitors

Foot Anstey
High Water House
Malpas Road
Truro
TR1 1QH

Investment Advisors

Charles Stanley & Co.
Southernhay West
Boardwalk House
Exeter
EX1 1TS

Company Registration Number

4713856

Auditor

RRL LLP
Peat House
Newham Road
Truro
TR1 2DP

Bankers

Natwest
2/4 St Nicholas Street
Truro
TR1 2RN

Cornwall Mobility Centre Limited

Strategic Report for the Year Ended 31 March 2023

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2023, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on ^{19/12/23}..... and signed on its behalf by:

pp. P. Q. Moore

~~Dr Margaret Abban MBBS FRCP PCCE~~
Chairman and trustee

PHILIP MOORE

Cornwall Mobility Centre Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

Chairperson's Report

2022-2023 was another challenging year.

The legacy of the Covid19 Pandemic has continued to affect all areas of activity in Cornwall Mobility with wide ranging implications for staff, productivity and finance. The continued prevalence of the virus resulted in some staff sickness, increased cancellations from clients and a continued reticence by vulnerable clients to visit the Centre for assessments and to make purchases. The lack of semi-conductor chips and wiring looms resulted in a lack of availability of new vehicles which in turn impacted negatively impacted upon our adaptation assessments and supply / installation.

As before our main site is on the Treliske Hospital campus in Truro but we also have successful and permanently staffed Satellite Centres in Exeter and Plymouth with their own dedicated staff. There is full interaction between all sites and cover for driving assessment and vehicle adaptations extends over a wide geographical area. During the year we moved to a new purpose designed premises for the Exeter operation.

We continue to provide DfT and DVLA driving assessments, vehicle adaptations and advanced mobility aids for the whole of Cornwall and much of Devon and are compliant with Driving Mobility staffing requirements for driving assessments.

The Board of Trustees continues to be involved in the development of the strategy and direction of the organisation.

All meetings since COVID have been virtual using either Zoom or Microsoft Teams although we did hold an in person strategy away day in September 2022. The plan is to revert to a hybrid of virtual and in-person Board meetings.

Simon Blamey CEO continued to provide expert leadership and clarity of purpose for the organisation. The organisation remains in a healthy financial state with significant reserves from which to make strategic investments and cover emergencies if they arrive.

Anne O'Shea remained an independent member of the Board of Driving Mobility.

We look forward to a more settled period for 2023/24 notwithstanding the challenges posed by the change in accountancy function and loss of a senior member of staff with a huge amount of knowledge and historical context for the services that we offer.

Objectives and activities

Objects and aims

The Trustees shall hold the Trust Fund on trust for the following objects:

- The relief of poverty and distress among disabled persons in particular by providing or assisting in the provision of mobility aids.
- The provision to such persons of equipment for the purpose of increasing their mobility and the provision of training in the use of such equipment.

The Trustees review the aims, objectives and activities each year with the aim of ensuring that they remain focused on the stated purposes. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set, keeping in mind the Charity Commission guidance on public benefit.

Cornwall Mobility Centre Limited

Trustees' Report

Background

The Cornwall Mobility Centre, serving the South West Peninsula, was set up in 1987 at the Tehidy Hospital Site, in Camborne. In 1994 the Centre was relocated to the Royal Cornwall Hospital campus, where it is accommodated in the first purpose-built unit of its kind in the United Kingdom. It was incorporated into a Company Limited by Guarantee with no share capital on 27 March 2003 but retaining its legal status as a registered charity.

All the facilities and accommodation are totally accessible for people with mobility impairments. Through a series of expansion projects, the Centre now has showrooms for Independent Living Equipment, wheelchairs, and scooters as well as a dedicated space for comfort seating. We offer Paediatric assessments and advice on child car seats, wheelchairs and mobility equipment. Also on site are purpose-built workshops to accommodate both mobility equipment repairs and servicing and vehicle adaptation.

The Centre strives to respond to the needs of our clients with regards to the expansion of the services it provides. Staff at the Centre are passionate about serving the best interests of their client-base and are committed to making the world, and specifically Cornwall, a better, safer and, above all, an inclusive place.

In addition to the main Truro Centre, we also have a staffed satellite Centre in Plymouth and a newly occupied satellite in Exeter, again this location is permanently staffed. We also enjoy the use of some rented accommodation in Launceston which we use as an outreach location.

Objectives, strategies and activities

During 2021/22 the COVID-19 pandemic significantly impacted upon the organisation and the positive direction of travel in terms of development and financial performance for the charity.

This disruption continued for much of 2022/23 exacerbated by the Head of Finance and Deputy Manager for the Centre leaving our employment after 23 years with the charity in early 2022. Whilst this was significant enough, a medical incident meant that there was no handover or transition to the new accountancy arrangements with Millstone Partners. This resulted in significant amounts of work, for both Millstone and our staff, to try and recreate a finance function whilst continuing to deliver services.

In late 2022, Millstone served notice that they could no longer offer us an accountancy function, so we had to transition to our third solution within the space of 9 months. G W & Co Ltd are a Penryn based firm and they have worked extremely hard and efficiently to establish a finance function, including producing year end accounts within a month of taking over from Millstone.

2022/23

A number of Clinicians have exited the charity during this financial year and recruiting new personnel to the vacant posts has proved extremely challenging (a common issue with most accredited assessment Centres across England). This has impacted upon the number of DfT fundable assessments we could deliver which in turn effects our financial performance for the year and may result in DfT grant clawback during the following financial period (2023/24).

In addition to the challenge above, the number of new cars that are being manufactured has fallen dramatically due to a scarcity of specific component parts (semi-conductor chips and wiring looms). This has directly impacted the number of our clients requiring adaptation assessments for their new vehicles and the supply and fitting of adaptations.

Cornwall Mobility Centre Limited

Trustees' Report

Again, we are exposed to a fall in income generation and a reduction in assessment numbers (and potential 2023/24 claw back).

A Business Support Manager has been recruited and they commenced their role in November 2022. They will help support the organisation to work in a more efficient and effective way, build relationships with organisations that may provide grant funding and help ensure that the charity operates in a legally compliant manner.

A review of the year by Department:

Driving Mobility

This department specialises in driving, vehicle access and adaptations assessments as well as in-vehicle hoists and wheelchairs and scooters. We experienced a strong start to the year with 247 driving related assessments delivered in the first quarter (Q1). In addition, we delivered 79 powered wheelchair and mobility scooter (PWMS) assessments.

Towards the end of Q1 and through Q2 a number of clinicians left our organisation (4.0 FTE down to 1.6 FTE) which impacted our ability to deliver assessments. Virtually all of the driving assessment activity, supported by funding from the DfT, requires both an Approved Driving Instructor and Clinician to be engaged fully in the process. If either of these skill sets is missing (through people leaving the organisation for example) it significantly, and negatively, impacts the productivity of the remaining assessment employees. There is little other income generating activity that these staff members can deliver independently which is a real challenge for the organisation in terms of financial sustainability. Due to the loss of clinicians our driving assessments were reduced to 193 in Q2 with 52 PWMS assessments.

Despite utilising multiple channels to advertise our vacancies we were unsuccessful in attracting new Clinicians which resulted in only 161 driving related assessments and 34 PWMS assessments being concluded in Q3.

A Clinician recruited during Q4 helped a little with driving assessments increasing to 187 and, after a big push by our independent living assessors, a growth to 65 PWMS assessments.

Late notice cancellations continued to be a difficult conundrum to manage and, for 2022/23 we experienced 173 occasions when we had staff, vehicles and ancillaries set aside ready for assessment, only to receive a cancellation within 48 hours of the appointment which we were subsequently unable to fill. There were other cancellations on top of this number which our Administration team were able to fill – but for their efforts the cancellation impact could have been even worse. Circa 15% unfillable cancellations have a huge impact upon financial stability and productivity.

We are grateful for DfT support for all of our activities in this department.

The department was also heavily involved in undertaking training on behalf of Cornwall Council. We have continued with our mandatory CPD programme at Oxford Brookes University for our staff at levels 4 and 7. We strive to add to our clinical support for the department through recruitment of new permanent members of staff – as stated above this proved to be challenging and is a situation which is still only partially resolved.

Workshops

The Workshops continue to underpin much of what the Centre does and is an intrinsic part of all aspects of our operations. The team have supported clients with Vehicle Adaptations both private and via the Motability scheme. The Workshops have also supported independent living equipment sales, seating and hoist servicing and repair, hospital work in terms of wheelchairs and resuscitation equipment.

Cornwall Mobility Centre Limited

Trustees' Report

The traditional offer of the beach wheelchairs, placed in multiple locations around the Cornish coast, was repeated for 2022/23. Through a collaborative bid via the Disability Alliance (Cornwall) we accessed a significant grant to replace the beach wheelchair fleet with new models for the 2023 season.

Independent Living

The Independent Living team provide advice, consultation and assessments on mobility products and services to our client base.

Our activities, involving the assessment for and the supply of mobility equipment, have been supported by our membership of the British Healthcare Trades Association (BHTA), and accreditation to their codes of practice enable us to remain at the forefront of developments in this fast-moving field.

We have continued to cement our relationship with many of the local and national charitable providers to the area, including BLESMA (The military charity for limbless veterans), SSAFA (The armed forces charity), Age UK and Parkinson's UK.

Staffing

Staff numbers have fluctuated throughout during the year. As part of good governance and management, we have taken the opportunity of reviewing the staffing structure as and when individuals have left the organisation. This has allowed us to reallocate staffing resource to increase the number of Clinicians / Occupational Therapists and the Approved Driving Instructors staff required.

Public Awareness

We have been able to continue with some of the engagement activity with external groups, some of whom have been able to meet face to face and receive presentations from our team members about the work that we do. Our social media presence has continued to grow with attention being given to this by our Business Support Manager (appointed Nov '22).

The Truro Centre's conference room is once again being made available to external charities and groups to utilise as a meeting space which provides us with the opportunity to tour them around the facility and raise awareness of what we offer to our beneficiaries.

Marketing

A marketing plan is developed for each year of operation, and this year included the following major items:

- Events programme
- Website
- Social media
- Advertising

The Strategic Plan for the forthcoming period focuses very much on our core offer. The headline areas of focus are as follows:

Cornwall Mobility Centre Limited

Trustees' Report

Plans for future periods

2023/24 - Looking Forward, A Summary

Our relationship with the Department for Transport (DfT) and DVLA continues to be crucial to the maintenance of our income stream supporting driving and passenger assessments which leads through to adaptations sales (subject to new vehicles becoming readily available). We need to continue to work through Driving Mobility and to maintain the positive relationships that have been developed over recent years.

In terms of financial performance, the overriding objectives are to increase sales turnover, whilst retaining profitability, and delivering our agreed DfT assessment targets (Driving, Passenger / Access, Powered Wheelchair & Mobility Scooters, Adaptations).

Sustaining and/or increasing clients / visitor numbers to the Centre and thereby increasing the potential for sales revenue from equipment is a key objective which needs to be supported by our Marketing Plan (to be developed) including website, events, promotions, raising of awareness with potential and existing referrers.

The key differentiating approach for Cornwall Mobility is that the needs of the client are established via a DfT / DM approved assessment process prior to any conversation (which may or may not follow) about equipment supply. We also recognise that, at times, clients will not be able to afford the equipment that we have on offer. In this instance we would seek funding sources to support their purchase or, alternatively, look to our small stock of high quality pre-loved equipment which we may be able to provide at an affordable level.

Our relationship with Motability both in terms of Adaptations work as well as their Powered Wheelchair and Mobility Scooter scheme is key to several parts of the business. We need to continue to strengthen this relationship.

Recent funding successes include grants to:

- relocate our Exeter based assessment location – completion March '23
- deliver phase 2 of the HUBS project for a further two years from April 2023
- replace the existing beach wheelchair fleet and finance some of the ongoing revenue costs.
- Provide free hospital discharge packs (personal care packs) to patients leaving hospital care and returning to independent living.

We will continue seek grants and charity funds in support of specific projects that are aligned with our vision and strategic objectives.

Cornwall Mobility Centre Limited

Trustees' Report

2023/24 – Our Focus

'Live' our mission, vision & values

Our goal is to communicate and embed the mission, vision and values of Cornwall Mobility with our employees and key stakeholders.

What are we striving to achieve?

- *Further develop a skilled and empowered management team, which can deliver exceptional operational performance and secure new business opportunities that support the charity's objectives.*
- *Recruit new Trustees and employees with the appropriate knowledge, skills and motivation to enable them to actively contribute to the organisation and its objectives.*
- *Strengthen the desired culture in the organisation that reflects our mission, vision and values.*

Sustain and expand the business

Our goal is to move the charity to a sustainable position which includes seeking opportunities for expansion and diversification.

What are we striving to achieve?

- *Continue to invest in / improve our service delivery to meet expectations of customers, commissioners and other stakeholders.*
- *Pursue opportunities to diversify business in order to become more sustainable.*
- *Support business growth / expansion through reinvestment and inward investment.*

Improve the financial position

Our goal is to secure the long-term financial position of the company, enabling sustained delivery of our charitable objectives. The immediate goal is to recover lost ground caused by the impact of the COVID-19 pandemic and by the circumstances caused by recent staff turnover.

What are we striving to achieve?

- *Be in a strong financial position (that aligns with our mission, vision and values of the Charity)*
- *Be more efficient and effective.*
- *Retain and grow current business.*
- *Secure investment and/or external funding for our assets and services.*

Develop collaborative arrangements and raise profile / credibility.

Our goal is to increase credibility and enable the penetration into health sector and related markets in Cornwall through the development of appropriate partnerships / collaborations.

What are we striving to achieve?

- *Raise awareness of Cornwall Mobility with the public, business and commissioning sector*
- *Further grow our potential as a credible provider of mobility and health related services*
- *Develop collaborative arrangements with other providers which add value to our service offer / proposed new ventures.*

In addition to these objectives, we also need to pay attention to the following activities:

Cornwall Mobility Centre Limited

Trustees' Report

DfT/DVLA and Adaptations to Vehicles

The key to maintaining and developing this income stream is through relationship building with the DfT. Primarily this will be via Driving Mobility. Therefore, we need to be proactive in our membership with Driving Mobility via:

- continued engagement with their Board.
- continued involvement in working groups.
- contribution to the DMis management group.
- ongoing engagement with the Oxford Brooks University Courses.
- maintaining our procurement partner support for the Powered Wheelchair and Mobility Scooter Upgrade (and training) project(s).

We clearly need to maintain our accreditation with the organisation and look for new business opportunities which may result from our networking with other member organisations.

The DfT assessment targets for 2023/24, agreed by the Departmental Leads, need to be monitored on a regular basis to ensure we are on track to deliver them at year-end. If performance starts to drift below target it is expected that Departmental Leads will work proactively with their teams to bring performance back on track.

Independent Living

Recent success with the seating clinics, utilising both clinical and Independent Living assessor skills, needs to be maintained. The DfT assessment targets for 2023/24, agreed by the Departmental Lead, need to be monitored on a regular basis to ensure we are on track to deliver them at year-end. If performance starts to drift below target it is expected that the Departmental Lead will work proactively with their team to bring performance back on track.

The 'Customer Journey' must be finalised and communicated to all of the team so that we have a clear, timebound process which supports communication and engagement with our clients and will help raise service levels from 'good' to 'excellent'.

Pricing for supply will be continually monitored, given the changing external market and costs which are being passed on to us from our main suppliers. We need to ensure a balance of profitability, competitiveness, and affordability for our clients.

Training

We re-engaged with Cornwall Council to recover the PATS training which was lost during the COVID-19 pandemic. This has slowly re-established itself during 2022/23 and this needs further strengthening in 2023/24.

Cornwall Mobility Centre Limited

Trustees' Report

Grants and Charity

As mentioned, we have had some recent success in attracting funding for a number of projects. We will continue to look to secure additional funding for projects aligned to the organisation's vision, mission and objectives.

Income Generation

We need to consider other methods of income generation, harnessing enthusiasm and ideas generated by team members.

We have recently engaged with Vision Zero, 1018 a collaborative project between Devon & Cornwall Police, Devon & Somerset Fire and Rescue Service, Cornwall Fire and Rescue Service, South Western Ambulance Service NHS Trust, National Highways, Devon Air Ambulance, Cornwall Air Ambulance, The Office of the Police and Crime Commissioner, Devon County Council, Cornwall Council, Plymouth City Council, Torbay Council, Royal Cornwall Hospitals NHS Trust, University Hospitals Plymouth NHS Trust and the Parliamentary Advisory Council for Transport Safety (PACTS).

The one thing they all share is a commitment to cut the number of deaths and serious injuries in the region to zero. We have been commissioned to work on their behalf delivering Drive Safer For Longer presentations and practical assessments.

Partnerships

Adopting a collaborative approach with other similar-minded organisations enables us to leverage our slender resources to help us aspire to achieve our mission. The following is a non-exhaustive list of organisations we normally work with:

- Active Plus
- Cornwall Rural Communities Charity
- Devon and Cornwall Police
- RCHT
- Isles of Scilly Council
- Kernow CCG
- Cornwall Council
- Driving Mobility
- Living Well project
- Age UK
- Volunteer Cornwall
- Disability Cornwall & Isles of Scilly
- Cornwall VSF
- Cornwall Carers Service
- Quinlan Trust
- Clare Milne Trust
- Tanner Trust
- BHTA
- MNDA
- ADAPT programme
- Cornwall Disability Alliance

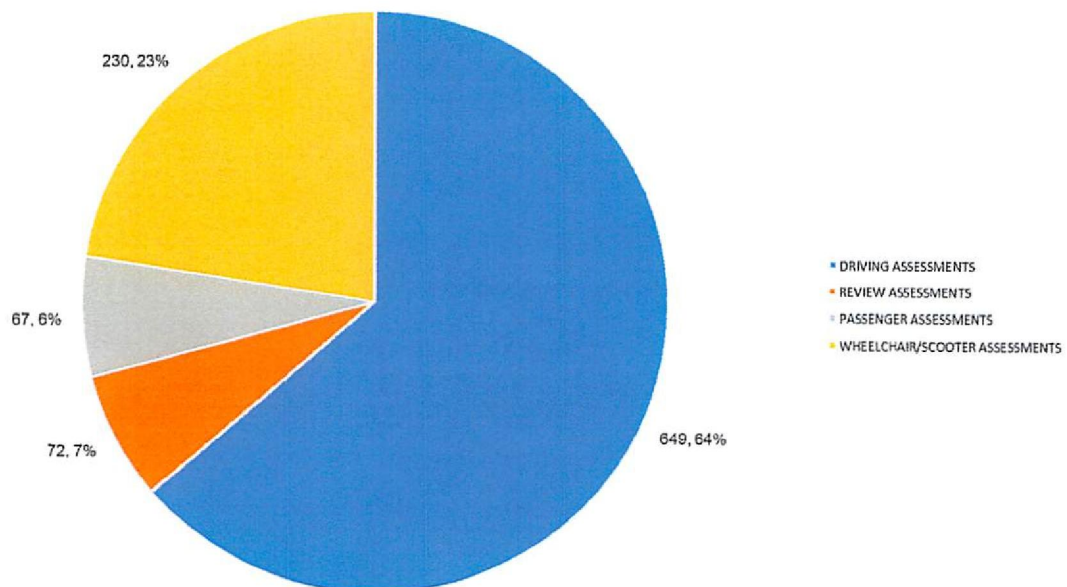
Cornwall Mobility Centre Limited

Trustees' Report

General Service Achievements

	Total 2021/22	Total 2022/23
Driver Assessments		
Specialised Vehicle	0	0
Driving Ability	712	561
Adaptations	71	88
Review	59	72
Sub Total	842	721
Access Assessments	62	67
Wheelchair / Scooter assessments	146	230
Other		
Total Number of Assessments	1050	1018
Adaptations Fitting / Service / Repair	143	107
Mobility Equipment Service / Repair	763	609

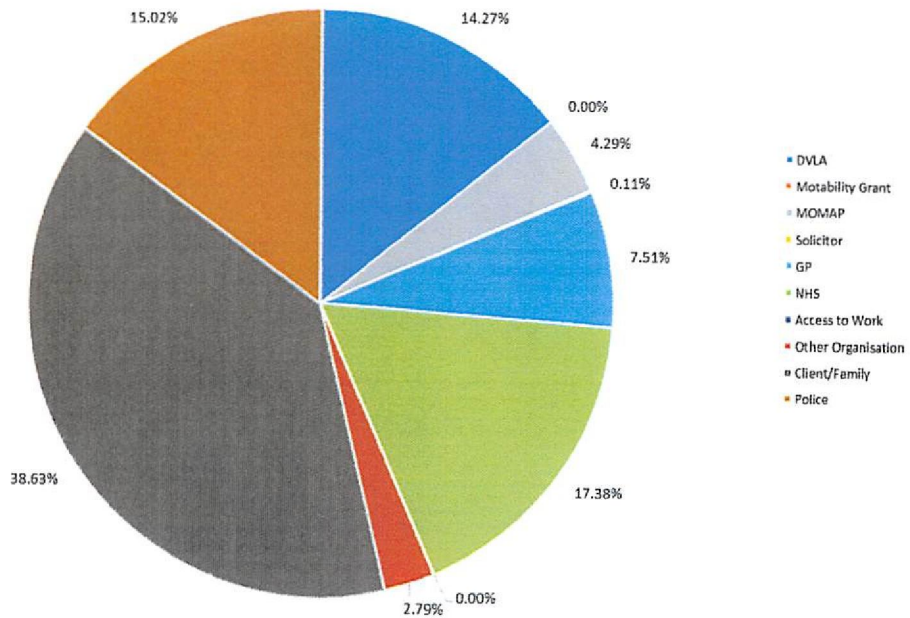
Cornwall Mobility DfT Assessments 2022/23 (exc. cancellations)



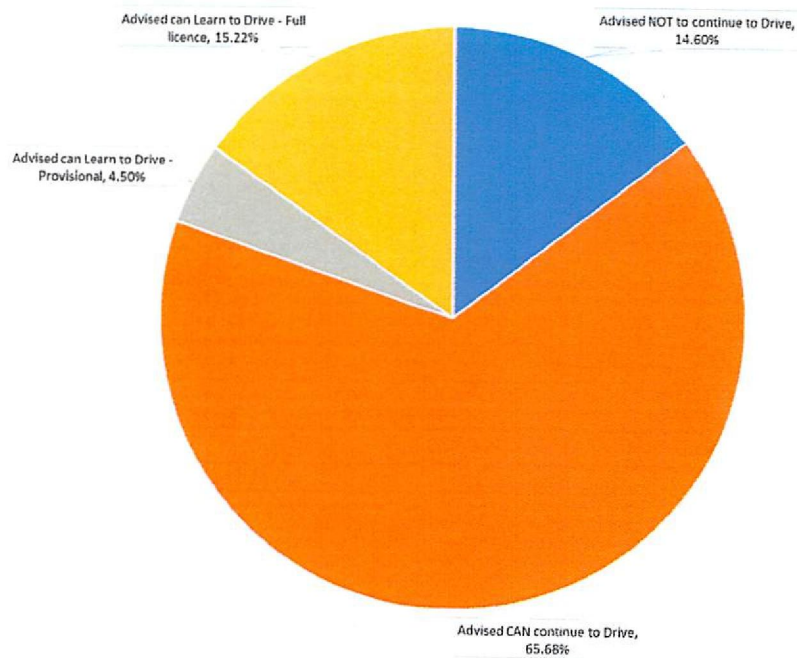
Cornwall Mobility Centre Limited

Trustees' Report

Cornwall Mobility DfT Assessments 2022/23 - Client Referral Route



Cornwall Mobility Driving Assessment Outcomes 2022/23



Cornwall Mobility Centre Limited

Trustees' Report

Future Developments

Clients

The strategic action plan 2023/24 and associated targets within each team member's 'personal development review' will continue to be monitored.

Horizon scanning will continue to seek to identify new growth areas for the charity that are aligned with our objects. As ever, we will take an opportunistic approach to new business prospects that could support our ongoing sustainability and impact upon clients. We will also reinvigorate our efforts to identify and secure external grant funding to help sustain and grow the charity.

The charity remains a going concern and the Trustees, leadership team and staff cohort are committed to ensuring that the medium and long term future of the charity is sound.

Partnerships

Much of our work necessitates the establishment of appropriate partnerships. Mature partnerships which have particularly benefitted us this year include Driving Mobility, BHTA, DfT, Disability Cornwall & IoS, Devon and Cornwall Police, The Clare Milne Trust, Age (UK), the Quinlan Trust, RCHT and IoS Council.

This year we intend to work / continue to work closely with the Cornwall Disability Alliance, Cornwall Foundation Trust (Wheelchair Services), RCHT, Cornwall Integrated Care Board, and Cornwall Council.

Management

Despite the end to the COVID related restrictions 2021/22 was a very challenging year and that theme continued into 2022/23. We have experienced several challenges, for example.

- Recruitment and training lead in time for Clinicians.
- a long standing and key member of staff exiting the organisation and, due to a medical emergency, not being able to engage in any transition / handover activity. We are still suffering from the effects of this some 18 months on.
- lack of availability of new cars for clients that required adaptations to be fitted.
- failure of the developer that was fitting out the internal elements of our new Exeter site.
- The development of our integrated CRM system not meeting expectations in terms of functionality and efficiency causing us to have to identify an alternative solution.

Despite these issues there is a continued focus on productivity, efficacy of process and maximising use of resources to try and deliver a surplus making position. It is recognised that the cultural shift that is required is not easy to achieve in the short term but will realise organisational benefits for the future.

We will continue to take a prominent role in Driving Mobility, the Cornwall Disability Alliance, the BHTA and the Cornwall Chamber of Commerce.

The Charity has the use of seven vehicles loaned to them by Driving Mobility.

Cornwall Mobility Centre Limited

Trustees' Report

The Charity's policy on Investments

The Trustees have set an investment policy to provide a mix between income and capital growth in accordance with a report prepared by Charles Stanley Group, Private Client Services. The Trustees will accept a medium level of risk and consider the performance of the investments at 6.2% Capital loss and 2.6% income to be satisfactory with respect to the volatility in the stock market.

The Charity's policy on reserves

The reserves are held to fund potential deficits caused by adverse economic conditions and changes in Government funding. A reserve of £886,775 - equal to twelve months of the Charity's day to day running costs, measured upon the last annual accounts, plus potential closing down costs is considered prudent and appropriate. Our current total funds of £797,034 (excluding fixed assets) represents 89.9% of this total.

Appreciation

The Trustees and staff record their thanks and appreciation to the following organisations for their continued support for our work at the Centre:

THE DUCHY HEALTH CHARITY LTD

Is particularly thanked for its long-term support and sponsorship of our work at the Centre during the past seventeen years.

VAUXHALL UK

For continuing to provide assessment vehicles.

DRIVING MOBILITY

For their continued support.

DfT

For their continued support of our work.

THE QUINNIAN TRUST

For their support for our Sand Chair development and delivery

THE CLARE MILNE TRUST

For their support for our domiciliary assessment services

OTHER CONTRIBUTORS TO THE CENTRE INCLUDE:

The many other local giving charities to which we are indebted.

The Royal Cornwall Hospital Trust which has supported the Centre with many reciprocal services during the past 20+ years.

Cornwall Mobility Centre Limited

Trustees' Report

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee governed by its Memorandum and Articles of Association dated 25 March 2003. It is registered as a charity with the Charity Commission.

Recruitment and appointment of trustees

Skills Audits of the existing Trustees are carried out to identify gaps, taking account of the skills required by the Board to perform its duties effectively. New Trustees have been, and will continue to be, recruited based on the skills, knowledge and experience the Board needs to ensure that the charity is well governed. The Centre uses its standard recruitment methods to attract new Trustees who fulfil these requirements. Trustees are elected by the members of the charitable company attending the Annual General Meeting.

One third of the members of the Board shall retire every year at the Annual general meeting but may be re-elected.

Induction and training of trustees

The Centre uses its standard induction process for all new Trustees which includes:

- An introduction to all staff, management and Board members
- Receipt of the Trustees' Handbook which covers the roles and responsibilities of Trustees and details and explanations of the Centre's Policies and Objectives.
- A face to face discussion with the Chief Executive about the charity, the services provided and its beneficiaries

New Trustees receive in-house training as required and are expected to attend and courses which are deemed necessary for the fulfilment of their role by the Board,

Organisational structure

The day to day running of the Centre has been delegated to the Chief Executive Mr Simon Blamey who in turn delegates through the management structure. All policy and financial decisions, that are beyond the parameters defined within the adopted Scheme of Delegation, are made by the Trustees at their quarterly meetings. Where appropriate, sub-committees and / or task and finish groups are established which report back to the Board for decisions to be discussed and ratified. The Board has a formal Scheme of Delegation which clearly identifies the responsibilities of the Board, the Chief Executive and the Company Secretary.

Due to the ongoing challenges caused by COVID the Board have continued to meet virtually. This has enabled the Board to meet 'safely' and continue to fulfil their responsibilities to the Charity. During discussions about the ongoing use of virtual meetings it was agreed that they enable more regular engagement and are positive in reducing the environmental impact of in-person meetings where Board members have to travel to a central location. It is intended that, in future, a hybrid approach is used whereby a mix of in person and virtual meetings will be held,

Cornwall Mobility Centre Limited

Trustees' Report

Risk management strategy

The Trustees of the Cornwall Mobility Centre Ltd confirm that they have identified the major risks to which the Charity is exposed. The charity has an agreed risk appetite statement which is utilised to make subjective judgements about risks within the corporate risk register. Mitigating action is also recorded within the risk register. The register is reviewed by the Executive monthly and by the Board/relevant Board sub committees on a quarterly basis. These systems and forms of practice have been endorsed by the Trustees.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Cornwall Mobility Centre Limited

Trustees' Report

Employee involvement

Reviews

The Cornwall Mobility Centre is committed to a personal development review system as an effective means of improving performance, morale and communication within the centre by:

- Demonstrating and interest in its employees
- Clarifying roles, responsibilities and expected standards of work
- Improving communication both ways
- Providing constructive feedback on performance
- Achieving realistic goals and objectives
- Improving job satisfaction
- Identifying individual development needs

The personal development review focuses on the strengths of the individuals and their role in the centre. It shapes individual development needs as a contribution to future performance. The formal review meeting takes place in February/March with progress being reviewed in August/September.

The personal development review is centred on the charity's business plan and associated strategic action plan. SMART objectives are agreed for each team member and these underpin the key performance indicators which are reported to the Board as part of a performance dashboard.

Risk Assessments

These are carried out/reviewed for all work areas on a regular basis. Implementation of changes are agreed to comply with the latest legislative requirements as necessary.

Staff Training

The centre continues to strive to provide in house training to ensure its compliance with legislation and enhance staff safety and understanding.

A training matrix defines which mandatory training courses are required to completed for each role within the charity.

It also strongly supports continuing professional development (CPD) to ensure that all staff maintain and develop the knowledge and skills required to ensure that clients receive a high level of service. Staff are encouraged, together with their line manager and through the annual review system, to seek individual courses that will contribute to their own CPD and ultimately benefit the centre and clients.

Approved Driving Instructors and Clinicians undertake an CertHE or PGCert through the Oxford Brookes University, after experiencing two years practical experience with our charity.

Statement of trustees' responsibilities

The trustees (who are also the directors of Cornwall Mobility Centre Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Cornwall Mobility Centre Limited

Trustees' Report

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 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 charitable company will continue in business.

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

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

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Public Benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the charity commission for England and Wales.

The annual report was approved by the trustees of the charity on ^{19/12/23}..... and signed on its behalf by:

PP 

Dr Margaret Abban MBBS FRCP PGCE
Chairman and trustee

PHILIP MOORE

Cornwall Mobility Centre Limited

Independent Auditor's Report to the Members of Cornwall Mobility Centre Limited

Opinion

We have audited the financial statements of Cornwall Mobility Centre Limited (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Cornwall Mobility Centre Limited

Independent Auditor's Report to the Members of Cornwall Mobility Centre Limited

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
 - the financial statements are not in agreement with the accounting records and returns; or
 - certain disclosures of trustees' remuneration specified by law are not made; or
 - we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime, take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 17 and 18), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Cornwall Mobility Centre Limited

Independent Auditor's Report to the Members of Cornwall Mobility Centre Limited

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

As part of our audit work, we obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the laws and regulations most significant to the charity include compliance with Health & Safety and GDPR, as well as the laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011, the Companies Act 2006 and compliance with the Charities Statement of Recommended Practice.

The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Discussion with management as to how compliance with these laws and regulations is monitored;
- Enquiries of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing minutes of trustee meetings and correspondence with regulators;
- Performing audit work in connection with the risk of management override of controls, including testing journal entries for reasonableness and evaluating the business rationale of significant transactions outside the normal course of business.

We also communicate relevant identified laws and regulations and potential fraud risk to all engagement team members and remain alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit approach also considered the opportunities and incentives that may exist within the charity for fraud and identified the greatest potential for fraud being in respect of cut off and completion risk around revenue recognition. Under ISA(UK) we are also required to undertake procedures to respond to the risk of management override of controls. Our procedures included the following:

- Undertaking transactional testing on revenue, including cash sales and performing grant reconciliation work.
- Performing cut off testing.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale for significant transactions outside the normal course of business

Cornwall Mobility Centre Limited

Independent Auditor's Report to the Members of Cornwall Mobility Centre Limited

- Reviewing estimates and judgements made in the accounts for any indication of bias and challenged assumptions used by management in making estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

RRL LLP

Josh Stevens ACA

(Senior Statutory Auditor)

For and on behalf of RRL LLP, Statutory Auditor

Peat House
Newham Road
Truro
Cornwall
TR1 2DP

Date: 20/12/23

Cornwall Mobility Centre Limited

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	7,025	18,963	-	25,988
Charitable activities	4	1,013,917	167,414	-	1,181,331
Investment income	5	15,371	-	-	15,371
Other income	6	1,283	-	-	1,283
Total income		1,037,596	186,377	-	1,223,973
Expenditure on:					
Charitable activities	7	(1,048,070)	(75,916)	-	(1,123,986)
Support costs	8	(57,384)	(31,966)	-	(89,350)
Total expenditure		(1,105,454)	(107,882)	-	(1,213,336)
Losses on investment assets		-	-	(32,272)	(32,272)
Net (expenditure)/income		(67,858)	78,495	(32,272)	(21,635)
Net movement in funds		(67,858)	78,495	(32,272)	(21,635)
Reconciliation of funds					
Total funds brought forward		723,564	208,385	368,626	1,300,575
Total funds carried forward	20	655,706	286,880	336,354	1,278,940
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	9,839	-	-	9,839
Charitable activities	4	903,739	55,956	-	959,695
Investment income	5	13,711	-	-	13,711
Other income	6	15,946	-	-	15,946
Total income		943,235	55,956	-	999,191
Expenditure on:					
Charitable activities	7	(990,958)	(51,811)	-	(1,042,769)
Support costs	8	(15,901)	(23,498)	-	(39,399)
Total expenditure		(1,006,859)	(75,309)	-	(1,082,168)
Gains/losses on investment assets		-	-	(3,278)	(3,278)
Net expenditure		(63,624)	(19,353)	(3,278)	(86,255)
Net movement in funds		(63,624)	(19,353)	(3,278)	(86,255)

Cornwall Mobility Centre Limited
Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account and Statement of Total
Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £
Reconciliation of funds					
Total funds brought forward		787,188	227,738	371,904	1,386,830
Total funds carried forward	20	723,564	208,385	368,626	1,300,575

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

The funds breakdown for 2022 is shown in note 20.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

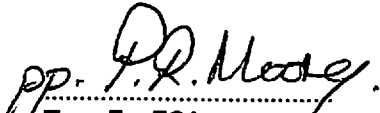
Cornwall Mobility Centre Limited

(Registration number: 4713856)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	481,906	426,696
Investments	14	<u>524,259</u>	<u>560,944</u>
		<u>1,006,165</u>	<u>987,640</u>
Current assets			
Stocks	15	84,543	65,568
Debtors	16	175,423	187,066
Cash at bank and in hand	17	<u>108,618</u>	<u>333,337</u>
		<u>368,584</u>	<u>585,971</u>
Creditors: Amounts falling due within one year	18	<u>(95,809)</u>	<u>(273,036)</u>
Net current assets		<u>272,775</u>	<u>312,935</u>
Net assets		<u>1,278,940</u>	<u>1,300,575</u>
Funds of the charity:			
Endowment funds		336,354	368,626
Restricted income funds			
Restricted funds	20	286,880	208,385
Unrestricted income funds			
Unrestricted funds		<u>655,706</u>	<u>723,564</u>
Total funds	20	<u>1,278,940</u>	<u>1,300,575</u>

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

The financial statements on pages 23 to 40 were approved by the trustees and authorised for issue on 19/12/23 and signed on their behalf by:

pp. 
 Tony Fry FGA
 Trustee PHILIP MOORE

The notes on pages 27 to 40 form an integral part of these financial statements

Cornwall Mobility Centre Limited

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net expenditure		(21,635)	(86,255)
Adjustments to cash flows from non-cash items			
Depreciation		31,966	23,498
Investment income		(15,371)	(13,711)
Profit on disposal of tangible fixed assets		-	(562)
Losses on investment		<u>32,272</u>	<u>3,285</u>
		27,232	(73,745)
Working capital adjustments			
(Increase)/decrease in stocks	15	(18,975)	2,213
Decrease/(increase) in debtors	16	11,643	(79,119)
(Decrease)/increase in creditors	18	<u>(177,227)</u>	<u>8,547</u>
Net cash flows used by operating activities		<u>(184,559)</u>	<u>(142,104)</u>
Cash flows from investing activities			
Acquisitions of tangible assets		(87,176)	(38,926)
Proceeds from sale of tangible assets		-	5,125
Acquisitions of investments		(42,438)	(54,739)
Proceeds from sale of investments		46,851	60,998
Dividend income		<u>15,371</u>	<u>13,711</u>
Net cash flows used by investing activities		<u>(67,392)</u>	<u>(13,831)</u>
Net decrease in cash and cash equivalents		(224,719)	(155,935)
Cash and cash equivalents at 1 April		<u>333,337</u>	<u>489,272</u>
Cash and cash equivalents at 31 March		<u>108,618</u>	<u>333,337</u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 27 to 40 form an integral part of these financial statements

Cornwall Mobility Centre Limited

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

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Cornwall Mobility Centre
Tehidy House
Royal Cornwall Hospital
Truro
TR1 3LJ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Cornwall Mobility Centre Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of the income receivable can be measured reliably.

Cornwall Mobility Centre Limited

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

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.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Cornwall Mobility Centre Limited

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

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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
Leasehold properties	2% per annum
Computer equipment	33% per annum
Other equipment and fixtures	15% per annum
Motor vehicles	25% per annum
Loan and hire equipment	33% per annum
Leasehold property improvements	5% per annum

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock and work in progress are valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

Cornwall Mobility Centre Limited

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees 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.

The charity has an expendable endowment fund which was initiated when the charity was set up. The capital is mainly held as investments and the income is expended as necessary to support the deficit on driving tuition and assessments.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Cornwall Mobility Centre Limited

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

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Cornwall Mobility Centre Limited

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

3 Income from donations and legacies	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Grants		18,963	18,963
Donations from individuals	7,025		7,025
Total for 2023	7,025	18,963	25,988
Total for 2022	9,839	-	9,839

Included within donations £nil was received from HM Revenue & Customs to help with costs during the Covid-19 outbreak (2022: £1,630)

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Assessments and tuition	510,858	92,414	603,272
Equipment supply, repair and adaptation	497,872	75,000	572,872
Other trading activities	5,187	-	5,187
	1,013,917	167,414	1,181,331

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Assessments and tuition	469,110	52,616	521,726
Equipment supply, repair and adaptation	419,476	3,340	422,816
Other trading activities	15,153	-	15,153
	903,739	55,956	959,695

5 Investment income

	Unrestricted funds General £	Total funds £
Other income from fixed asset investments	15,371	15,371
Total for 2023	15,371	15,371
Total for 2022	13,711	13,711

Cornwall Mobility Centre Limited

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

6 Other income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Secondment income	-	-	15,360
Gains on sale of tangible fixed assets for charity's own use	-	-	562
Sundry income	1,283	1,283	24
	<u>1,283</u>	<u>1,283</u>	<u>15,946</u>

Cornwall Mobility Centre Limited

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

7 Expenditure on charitable activities

	Activity undertaken directly £	Grant funding of activity £	2023 £
Assessments and tuition	462,917	75,916	538,833
Equipment supply, repair and adaptation	585,153	-	585,153
	<u>1,048,070</u>	<u>75,916</u>	<u>1,123,986</u>
	Activity undertaken directly £	Grant funding of activity £	2022 £
Assessments and tuition	503,042	48,471	551,513
Equipment supply, repair and adaptation	487,916	3,340	491,256
	<u>990,958</u>	<u>51,811</u>	<u>1,042,769</u>

8 Other expenditure

Note	Unrestricted funds General £	Restricted funds £	Total funds £
Audit fees			
Audit of the financial statements	6,850	-	6,850
Other fees paid to auditors	5,850	-	5,850
Legal fees	44,684	-	44,684
Depreciation, amortisation and other similar costs		31,966	31,966
Total for 2023	<u>57,384</u>	<u>31,966</u>	<u>89,350</u>
Total for 2022	<u>15,901</u>	<u>23,498</u>	<u>39,399</u>

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Audit fees	6,850	1,721
Other non-audit services	5,850	22,179
Net losses on investment assets	32,272	3,278
Depreciation of fixed assets	31,966	23,498
Operating lease expenses	23,262	20,368

Cornwall Mobility Centre Limited

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

10 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.

11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	547,153	561,603
Social security costs	43,665	44,426
Pension costs	10,354	11,754
	<u>601,172</u>	<u>617,783</u>

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

	2023 No	2022 No
Management	2	2
Administration	4	4
Other	23	21
	<u>29</u>	<u>27</u>

The number of employees whose emoluments fell within the following bands was:

	2023 No	2022 No
£60,001 - £70,000	1	1

During the year total employee benefits of the key management personnel of the charity were £77,847 (2022: £126,617).

Cornwall Mobility Centre Limited

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

12 Taxation

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

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Leasehold property improvements £	Total £
Cost					
At 1 April 2022	465,000	243,380	55,181	-	763,561
Additions	-	1,763	-	85,413	87,176
At 31 March 2023	465,000	245,143	55,181	85,413	850,737
Depreciation					
At 1 April 2022	83,700	203,383	49,782	-	336,865
Charge for the year	9,300	16,701	1,695	4,270	31,966
At 31 March 2023	93,000	220,084	51,477	4,270	368,831
Net book value					
At 31 March 2023	372,000	25,059	3,704	81,143	481,906
At 31 March 2022	381,300	39,997	5,399	-	426,696

Included within the net book value of land and buildings above is £Nil (2022 - £Nil) in respect of freehold land and buildings and £372,000 (2022 - £381,300) in respect of leaseholds.

Cornwall Mobility Centre Limited

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

Revaluation

The fair value of the company's Property was revalued on 17 April 2013 by Scott Burrige Chick, an independent valuer.

The property was valued on an open market basis.

Assets with a restriction on title

A driving assessment rig with a cost of £47,000 (2022 - £47,000) has the following restriction on title: The asset is made available to the charity by Driving Mobility. Driving Mobility retain the legal ownership of the asset and significant obligations of ownership, and as such this is not recognised within the figures above.

14 Fixed asset investments

	2023 £	2022 £
Other investments	524,259	560,944

Other investments

	Listed Investments £	Total £
Cost or Valuation		
At 1 April 2022	560,944	560,944
Additions	42,438	42,438
Disposals	(46,788)	(46,788)
At 31 March 2023	556,594	556,594
Provision for impairment		
Charge for year	(32,334)	(32,334)
At 31 March 2023	(32,334)	(32,334)
Net book value		
At 31 March 2023	524,259	524,259
At 31 March 2022	560,944	560,944

15 Stock

	2023 £	2022 £
Stocks	84,543	65,568

Cornwall Mobility Centre Limited

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

16 Debtors

	2023 £	2022 £
Trade debtors	50,701	118,908
Prepayments	106,630	63,085
Other debtors	18,092	5,073
	<u>175,423</u>	<u>187,066</u>

17 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	2,194	1,974
Cash at bank	106,424	331,363
	<u>108,618</u>	<u>333,337</u>

18 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	71,392	112,953
Other taxation and social security	11,990	11,445
Other creditors	2,737	7,211
Accruals	9,690	141,427
	<u>95,809</u>	<u>273,036</u>

19 Commitments

At the reporting date the charity had outstanding commitment for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	2023 £	2022 £
Within one year	18,842	1,494
Between two and five years	57,614	-
Over five years	66,500	-
	<u>142,956</u>	<u>1,494</u>

As at the year end the charity had contracted £26,254 (2002: £nil) for capital work which has not been provided for in the financial statements.

Cornwall Mobility Centre Limited

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

20 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	723,564	1,037,596	(1,105,454)	655,706
Restricted funds				
Restricted funds	211,024	186,377	(109,551)	287,850
Revaluation reserve	(2,639)	-	1,669	(970)
Total restricted funds	208,385	186,377	(107,882)	286,880
Endowment funds				
<i>Expendable</i>				
Endowment funds	368,626	-	(32,272)	336,354
	368,626	-	(32,272)	336,354
Total funds	1,300,575	1,223,973	(1,245,608)	1,278,940
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	787,188	943,235	(1,006,859)	723,564
Restricted				
Restricted funds	232,046	55,956	(76,978)	211,024
Revaluation reserve	(4,308)	-	1,669	(2,639)
Total restricted funds	227,738	55,956	(75,309)	208,385
Endowment funds				
<i>Expendable</i>				
Endowment funds	371,904	-	(3,278)	368,626
	371,904	-	(3,278)	368,626
Total funds	1,386,830	999,191	(1,085,446)	1,300,575

Cornwall Mobility Centre Limited

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

The specific purposes for which the funds are to be applied are as follows:

The restricted fund consists of the following balances as at 31 March 2023:

DFT	£169,908
Lions Club	£ 25
Forum	£ 2,149
St Mawgan Eccentric Gentlemans Assoc.	£ 1,282
Sand chairs	£ 74,044
Driving mobility	£ 480
Exeter relocation grant	£ 15,034
DFT Revenue Grant	£ 24,928

Funding of £75,000 was received for the purchase of the sand chairs and to cover the ongoing maintenance costs, the chairs were not delivered until June 2023. The charity also received funds of £18,963 during the year to help with the overheads of the new premises in Exeter, cost of £3,928 were utilised in this year.

The remaining funds) are released via depreciation during the year and relate to assets purchased in earlier accounting periods. The endowment funds are held for the purposes of providing income to support the deficit on tuition and assessments. No such transfer has been made in the year.

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Endowment funds Expendable £	Total funds at 31 March 2023 £
Tangible fixed assets	309,032	172,874	-	481,906
Fixed asset investments	187,905	-	336,354	524,259
Current assets	254,578	114,006	-	368,584
Current liabilities	(95,809)	-	-	(95,809)
Total net assets	655,706	286,880	336,354	1,278,940
	Unrestricted funds General £	Restricted funds £	Endowment funds Expendable £	Total funds at 31 March 2022 £
Tangible fixed assets	218,311	208,385	-	426,696
Fixed asset investments	192,318	-	368,626	560,944
Current assets	585,971	-	-	585,971
Current liabilities	(273,036)	-	-	(273,036)
Total net assets	723,564	208,385	368,626	1,300,575

22 Related party transactions

There were no related party transactions in the year.

CORNWALL MOBILITY CENTRE LIMITED

England & Wales - Charity number 1096745

Accounts

Company registration number: 4713856

Charity registration number: 1096745

Cornwall Mobility Centre Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

RRL LLP
Peat House
Newham Road
Truro
Cornwall
TR1 2DP

Cornwall Mobility Centre Limited

Contents

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 15
Independent Auditors' Report	16 to 19
Statement of Financial Activities	20 to 21
Balance Sheet	22
Statement of Cash Flows	23
Notes to the Financial Statements	24 to 38

Cornwall Mobility Centre Limited
Reference and Administrative Details

Chairman

Dr Margaret Abban MBBS FRCP PGCE

Trustees

Tony Fry FCA, Treasurer

Dr Margaret Abban MBBS FRCP PGCE

Carrie Gilmore (resigned October 2022)

Anne O'Shea DOccThy;TDOccThy

Professor Philip Moore BTech Phd CEng FIET

Adrian Smith (resigned July 2021)

David Came (resigned December 2021)

Len Croney

Dr Christine Hunter

Other Officers

Lord St Levan, President

**Senior Management /
Leadership Team**

Simon Blamey, CEO

Gill Grace, Deputy Manager (Finance) resigned February 2022

Charity Registration Number
1096745

Company registration Number
4713856

Registered Office and principal trading address

Cornwall Mobility Centre
Tehidy House
Royal Cornwall Hospital
Truro
TR1 3LJ

Auditor

RRL LLP
Peat House
Newham Road
Truro
TR1 2DP

Solicitors

Foot Anstey
High Water House
Malpas Road
Truro
TR1 1QH

Bankers

Natwest
2/4 St Nicholas Street
Truro
TR1 2RN

Investment Advisors

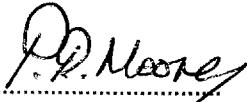
Charles Stanley & Co.
Southernay West
Broadwalk House
Exeter
EX1 1TS

Cornwall Mobility Centre Limited

Strategic Report for the Year Ended 31 March 2022

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2022, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 27/02/23 and signed on its behalf by:


..... P MOORE - TRUSTEE
~~Dr Margaret Abban MBBS FRCP PCGE~~
~~Chairman and trustee~~

Cornwall Mobility Centre Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2022.

Chairperson's Report

2021-2022 was another challenging year.

The Covid19 Pandemic has continued to affect all areas of activity in Cornwall Mobility with wide ranging implications for staff, productivity and finance. Although the lockdown period only impacted a small part of the start of the financial year. The continued prevalence of the virus resulted in staff sickness, increased cancellations from clients and a reticence by vulnerable clients to visit the Centre for assessments and to make purchases.

As before our main site is on the Treliske Hospital campus in Truro but we also have successful and permanently staffed Satellite Centres in Exeter and Plymouth with their own dedicated staff. There is full interaction between all sites and cover for driving assessment and vehicle adaptations extends over a wide geographical area. We are in the process of moving to a new purpose designed premises for the Exeter operation.

We continue to provide DfT and DVLA driving assessments, vehicle adaptations and advanced mobility aids for the whole of Cornwall and much of Devon and are compliant with Driving Mobility staffing requirements for driving assessments.

The Board of Trustees is unchanged over the past year and continues to be involved in the development of the strategy and direction of the organisation.

Because of the COVID related circumstances the previous change in the level and method of engagement with Trustees has continued.

All meetings since have been virtual using either Zoom or Microsoft Teams. In order to ensure updated information in a very fluid set of circumstances we have also held informal meetings every 2 to 3 weeks.

All Trustees have been involved and these meetings have been very productive and in the short term have replaced the substantive sub committees. The Trustees held an annual away in person on 27th September 2022 with the CEO and support staff.

Simon Blamey CEO and, until February 2022, Gill Grace, Deputy Centre Manager and Senior Manager Finance, continued to provide expert leadership and clarity of purpose for the organisation. At the start of 2022, and after many, many years of great service Gill made the decision to move to alternative employment. After a detailed search a new external accountancy provider was identified and contracted. Unfortunately, Gill suffered a significant medical incident which resulted in no handover to the new accountants which caused huge disruption and concern for the latter period of 2021/22 and the first few months for 2022/23. The organisation remains in a healthy financial state with significant reserves from which to make strategic investments and cover emergencies if they arrive.

Anne O'Shea remained an independent member of the Board of Driving Mobility.

We look forward to a more settled period for 2022/23, notwithstanding the challenges posed by the change in accountancy function and loss of a senior member of staff with a huge amount of knowledge and historical context for the services that we offer.

Cornwall Mobility Centre Limited

Trustees' Report

Objectives and activities

Objects and aims

The Trustees shall hold the Trust Fund on trust for the following objects:

- The relief of poverty and distress among disabled persons in particular by providing or assisting in the provision of mobility aids.
- The provision to such persons of equipment for the purpose of increasing their mobility and the provision of training in the use of such equipment.

The Trustees review the aims, objectives and activities each year with the aim of ensuring that they remain focused on the stated purposes. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set, keeping in mind the Charity Commission guidance on public benefit.

Background

The Cornwall Mobility Centre, serving the South West Peninsula, was set up in 1987 at the Tehidy Hospital Site, in Camborne. In 1994 the Centre was relocated to the Royal Cornwall Hospital campus, where it is accommodated in the first purpose-built unit of its kind in the United Kingdom. It was incorporated into a Company Limited by Guarantee with no share capital on 27 March 2003 but retaining its legal status as a registered charity.

All the facilities and accommodation are totally accessible for people with mobility impairments. Through a series of expansion projects, the Centre now has showrooms for Independent Living Equipment, wheelchairs, and scooters as well as a dedicated space for comfort seating. We offer Paediatric assessments and advice on child car seats, wheelchairs and mobility equipment. Also on site are purpose-built workshops to accommodate both mobility equipment repairs and servicing and vehicle adaptation.

The Centre strives to respond to the needs of our clients with regards to the expansion of the services it provides. Staff at the Centre are passionate about serving the best interests of their client-base and are committed to making the world, and specifically Cornwall, a better, safer and, above all, an inclusive place.

Objectives, strategies and activities

The national pandemic caused by the spread of the COVID-19 virus and the resultant lockdown periods imposed by the Government impacted significantly on the services normally offered by Cornwall Mobility. The impact can generally be classified into two themes:

- Firstly the conditions relating to the lockdown periods resulted in us being unable to operate and offer services,
Secondly, leading up to the first lockdown and in the intervening periods between the periods of restriction a large proportion of our client base was reticent about attending our operational venues due to them shielding or being concerned about leaving their place of residence to visit an external location.

Cornwall Mobility Centre Limited

Trustees' Report

Lockdown 3 (5th January 2021 – 12th April 2021)

This lockdown again caused a significant amount of administrative effort to cancel the assessments booked for the first three months of 2021. The slight difference with this this period of national restrictions is that Mobility Shops and Disability Support Shops were classified as essential. This meant our assessments for mobility scooters and powered/manual wheelchairs were able to continue. We did see a reduction in the number of clients who wanted to undertake the assessment, as they were nervous about leaving their home, but we did see a flow of activity throughout this lockdown period.

In terms of the driving assessment teams (ADIs and OTs) we used the flexible furlough scheme during lockdown 3 to enable them to work part time and be furloughed for the remainder. The teams undertook project work which will provide benefit for Cornwall Mobility and Driving Mobility in the wider sense. The teams also picked up on enquiries and client contact for driving related issues. The project work enabled the team to remain connected to the organisation, and each other, which helped maintain motivation and mitigated potential feelings of isolation. We also had an administration presence at the Centre, again to deal with incoming queries, emails, telephone calls etc.

Governance

As the situation surrounding COVID-19 and the associated restrictions were so fluid we increased the level of contact between the Board and the Executive. Meetings were held virtually every two to three weeks to ensure the Board were fully informed and could make decisions when required.

A review of the year by Department:

Driving Mobility

This department specialises in driving, vehicle access and adaptations assessments as well as in-vehicle hoists and wheelchairs and scooters. Following the recommencement of assessment activity, after the 12th April 2021, there was a large backlog of clients that needed to be addressed. This helped significantly with our performance for the first quarter of the year with a total of 302 assessments delivered. This positive performance continued into quarter 2 (274 assessments) but it was evident that the level of referrals that we were receiving were not at pre-pandemic levels.

Quarter 3 (249 assessments) and quarter 4 (225 assessments) were evidence of this reduction in referrals. In addition, we had suffered 130 assessment bookings where the client had failed to attend and/or cancelled at very short notice (and therefore was unable to be filled).

We were able to re-launch our satellite location at Launceston but other locations that we had used in the past remained unavailable to us.

We are grateful for DfT support for all of our activities in this department.

The department was also heavily involved in undertaking training on behalf of Cornwall Council. We have continued with our mandatory CPD programme at Oxford Brookes University for our staff at levels 4 and 7. We continued to strive to add to our clinical support for the department through recruitment of new permanent members of staff – this proved to be challenging and is a situation which is still difficult to resolve.

Workshops

The Workshops continue to underpin much of what the Centre does and is an intrinsic part of all aspects of our operations. The team have supported clients with Vehicle Adaptations both private and via the Motability scheme. The Workshops have also supported independent living equipment sales, seating and hoist servicing and repair, hospital work in terms of wheelchairs and resuscitation equipment.

Cornwall Mobility Centre Limited

Trustees' Report

The traditional offer of the beach wheelchairs placed in multiple locations around the Cornish coast was reinstated for 2021.

Independent Living

The Independent Living team provide advice, consultation and assessments on mobility products and services to our client base.

Our activities, involving the assessment for and the supply of mobility equipment, have been supported by our membership of the British Healthcare Trades Association (BHTA), and accreditation to their codes of practice enable us to remain at the forefront of developments in this fast-moving field.

We have continued to cement our relationship with many of the local and national charitable providers to the area, including BLESMA (The military charity for limbless veterans), SSAFA (The armed forces charity), Age UK and Parkinson's UK.

We have not been able to conduct our range of promotional events in which traditionally we are strongly supported by some of our key mobility equipment manufacturers. We hope that these will be resurrected in 2022/23.

Staffing

Staff numbers have been maintained during the year. As part of good governance and management, we have taken the opportunity of reviewing the staffing structure as and when individuals have left the organisation. This has allowed us to reallocate staffing resource to increase the number of clinicians / Occupational Therapists and the Approved Driving Instructors staff required.

Public Awareness

This has been challenging during 2021/22 as the ongoing impact of COVID-19 has restricted our ability to use our traditional, face-to-face channels to raise awareness of the services that we offer.

Ordinarily we would provide a programme of information aimed at health professionals throughout Cornwall and Devon, we would also target motor dealers for adaptations work in Cornwall and we let out our conference facilities to appropriate organisations and then give their delegates a tour of the Centre in the interests of spreading the word. Normally there are many charities that use our conference facilities free of charge. None of this has been feasible during 2021/22. We have relied upon our social media channels and website to communicate with our clients and potential referrers.

Marketing

A marketing plan is developed for each year of operation, and this year included the following major items:

- Events programme
- Website
- Social media
- Advertising

Cornwall Mobility Centre Limited

Trustees' Report

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Plans for future periods

The Strategic Plan for the forthcoming period focuses very much on our core offer. The headline areas of focus are as follows:

2022/23 – Our Focus

'Live' our mission, vision and values

Our goal is to communicate and embed the mission, vision and values of Cornwall Mobility with our employees and key stakeholders.

What are we striving to achieve?

- *Further develop a skilled and empowered management team, which can deliver exceptional operational performance and secure new business opportunities that support the charity's objectives.*
- *Develop or recruit Trustees and employees with the appropriate knowledge, skills and motivation to enable them to actively contribute to the organisation and its objectives.*
- *Strengthen the desired culture in the organisation that reflects our mission, vision and values.*

Sustain and expand the business

Our goal is to move the charity to a sustainable position which includes seeking opportunities for expansion and diversification

What are we striving to achieve?

- *Continue to invest in / improve our service delivery to meet expectations of customers, commissioners, and other stakeholders.*
- *Pursue opportunities to diversify business in order to become more sustainable.*
- *Support business growth / expansion through reinvestment and inward investment.*

Improve the financial position

Our goal is to secure the long-term financial position of the company, enabling sustained delivery of our charitable objectives. The immediate goal is to recover lost ground caused by the impact of the COVID-19 pandemic.

Cornwall Mobility Centre Limited

Trustees' Report

What are we striving to achieve?

- *Be in a strong financial position (that aligns with our mission, vision and values of the Charity)*
- *Be more efficient and effective*
- *Retain and grow current business*
- *Secure investment and/or external funding for our assets and services*

Develop collaborative arrangements and raise profile and credibility

Our goal is to increase credibility and enable the penetration into health sector and related markets in Cornwall through the development of appropriate partnerships / collaborations.

What are we striving to achieve?

- *Raise awareness of Cornwall Mobility with the public, business and commissioning sector*
- *Further grow our potential as a credible provider of mobility and health related services*
- *Develop collaborative arrangements with other providers which add value to our service offer/ proposed new ventures*

Partnerships

Adopting a collaborative approach with other similar-minded organisations enables us to leverage our slender resources to help us aspire to achieve our mission. The following is a non-exhaustive list of organisations we normally work with although opportunities during 2021/22 were more limited:

- Active Plus
- Cornwall Rural Communities Charity
- Devon and Cornwall Police
- RCHT
- Isles of Scilly Council
- Kernow CCG
- Cornwall Council
- Driving Mobility
- Living Well project
- Age UK
- Volunteer Cornwall
- Disability Cornwall & Isles of Scilly
- Cornwall VSF
- Cornwall Carers Service
- Quinnian Trust
- Clare Milne Trust
- Cornwall Disability Alliance
- Tanner Trust
- BHTA
- MNDA
- ADAPT programme

Cornwall Mobility Centre Limited

Trustees' Report

General Service Achievements

	Total 2020/21	Total 2021/22
Driver Assessments		
Specialised Vehicle	0	0
Driving Ability	192	712
Adaptations	68	71
Review	12	59
Sub Total	272	842
Access Assessments	31	62
Wheelchair / Scooter assessments	90	146
Other	44	
Total Number of Assessments	437	1050
Adaptations Fitting / Service / Repair	72	143
Mobility Equipment Service / Repair	302	763

Future Developments

Clients

As mentioned in the 2020/21 Annual Trustees Report, the impact of the COVID-19 pandemic was very significant and lead to a significant trading loss for the year. We had hoped that 2021/22 would be an opportunity to regain the momentum that had built during 2019/20 and the team have started the 2021/22 financial year with gusto.

The implementation of a new technology led business system during 2021/22 provided an opportunity and catalyst to drive the efficiency agenda further – however, delays in the implementation of the additional Cornwall Mobility specific modules for the DMis system have somewhat curtailed that aspiration.

Cornwall Mobility Centre Limited

Trustees' Report

We reviewed our Technology Infrastructure and subsequently moved to a more flexible and agile solution more suited to the charity's needs.

The strategic action plan and associated targets within each team member's 'personal development review' will continue to be monitored. This will sit alongside the revised and now embedded performance dashboard which will be shared with Trustees and employees on a regular basis to raise awareness about the charity's delivery against targets.

Horizon scanning will continue to seek to identify new growth areas for the charity that are aligned with our objects. As ever, we will take an opportunistic approach to new business prospects that could support our ongoing sustainability and impact upon clients.

The charity remains a going concern and the Trustees, leadership team and staff cohort are committed to ensuring that the medium and long term future of the charity is sound.

Partnerships

Much of our work necessitates the establishment of appropriate partnerships. Mature partnerships which have particularly benefitted us this year include Driving Mobility, BHTA, DfT, Disability Cornwall & IoS, Devon and Cornwall Police, The Clare Milne Trust, Age (UK), the Quinarian Trust, RCHT and IoS Council.

This year we intend to work / continue to work closely with the ADAPT programme, the Cornwall Foundation Trust (Wheelchair Services), Cornwall Disability Alliance, RCHT, KCCG, and Cornwall Council.

Research and Development is an area we have expanded into. We have successfully contributed as a participant in the ADAPT programme with 16 UK and French universities and hospitals which intends to develop a simulator for wheelchair users as well as a "connected" wheelchair. This project was awarded to our consortium in November 2016, the total value is €9M over 4 years with the Cornwall Mobility share being estimated at €307K, although this will be dependent upon expended resources. Cornwall Mobility is leading the consortium on the clinical trials and the technology transfer aspects of the project, as well as contributing to the Communications and Educational strands as well.

Management

The costs of providing a wide range of assessments (a large proportion of which are supported by the DfT) was balanced by the Centre's income in 2019/20. In 2020/21 we were fortunate that we had access to funding support schemes from Central and Local Government which helped significantly with employee and organisational costs during a very disrupted financial year. We were able to return a small surplus for that period.

Despite the end to the COVID related restrictions 2021/22 has been very challenging. A lack of confidence within some of our client group, turnover of staff and challenges with recruitment and a reduction in frequency and volume of referrals impacted the organisation.

It is important that we return to the 2019/20 financial position and strive to improve this further. The strategic action plan, balanced scorecard, performance dashboard and intrinsic links to team member's personal development reviews will support continued improvement. There is a continued focus on productivity, efficacy of process and maximising use of resources to try and deliver the surplus making position. It is recognised that the cultural shift that is required is not easy to achieve in the short term but will realise organisational benefits for the future.

As mentioned within previous Annual Reports, within our recruitment we have placed a greater emphasis on Clinicians being an intrinsic part of our team, to ensure that all assessments fully meet the needs of all clients. However, there appears to be a scarcity of suitable Clinicians and recruitment activity is not particularly fruitful at this time.

We have replaced an existing computer system which we use for all client transactions with a new Business System being supported by the DfT as part of the Driving Mobility programme. Specific Cornwall Mobility modules remain outstanding. We will continue to take a prominent role in Driving Mobility, the BHTA and the Cornwall Chamber of Commerce.

Cornwall Mobility Centre Limited

Trustees' Report

The Charity has the use of eight vehicles loaned to them by Driving Mobility and one from Vauxhall.

The Charity's policy on Investments

The Trustees have set an investment policy to provide a mix between income and capital growth in accordance with a report prepared by Charles Stanley Group, Private Client Services. The Trustees will accept a medium level of risk and consider the performance of the investments at 0.6% Capital loss and 2.4% income to be satisfactory with respect to the volatility in the stock market.

The Charity's policy on reserves

The reserves are held to fund potential deficits caused by adverse economic conditions and changes in Government funding. A reserve of £1,082,168 - equal to twelve months of the Charity's day to day running costs, measured upon the last annual accounts, plus potential closing down costs is considered prudent and appropriate. Our current total funds of £873,879 (excluding fixed assets) represents 80.7% of this total.

Appreciation

The Trustees and staff record their thanks and appreciation to the following organisations for their continued support for our work at the Centre:

THE DUCHY HEALTH CHARITY LTD

Is particularly thanked for its long-term support and sponsorship of our work at the Centre during the past seventeen years.

VAUXHALL UK

For continuing to provide assessment vehicles.

DRIVING MOBILITY

For their continued support.

DfT

For their continued support of our work.

THE QUINNIAN TRUST

For their support for our Sand Chair development and delivery

THE CLARE MILNE TRUST

For their support for our domiciliary assessment services

OTHER CONTRIBUTORS TO THE CENTRE INCLUDE:

The many other local giving charities to which we are indebted.

The Royal Cornwall Hospital Trust which has supported the Centre with many reciprocal services during the past 20+ years.

Cornwall Mobility Centre Limited

Trustees' Report

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee governed by its Memorandum and Articles of Association dated 25 March 2003. It is registered as a charity with the Charity Commission.

Recruitment and appointment of trustees

Skills Audits of the existing Trustees are carried out to identify gaps, taking account of the skills required by the Board to perform its duties effectively. New Trustees have been, and will continue to be, recruited based on the skills, knowledge and experience the Board needs to ensure that the charity is well governed. The Centre uses its standard recruitment methods to attract new Trustees who fulfil these requirements. Trustees are elected by the members of the charitable company attending the Annual General Meeting.

One third of the members of the Board shall retire every year at the Annual General Meeting but may be re-elected.

Induction and training of trustees

The Centre uses its standard induction process for all new Trustees which includes:

- An introduction to all staff, management and Board members
- Receipt of the Trustees' Handbook which covers the roles and responsibilities of Trustees and details and explanations of the Centre's Policies and Objectives.
- A face to face discussion with the Chief Executive about the charity, the services provided and its beneficiaries

New Trustees receive in-house training as required and are expected to attend and courses which are deemed necessary for the fulfilment of their role by the Board,

Organisational structure

The delegation of day to day running of the Centre is given to the Chief Executive Mr Simon Blamey who in turn delegates through the management structure. All policy and financial decisions are made by the Trustees at their quarterly meetings. Where appropriate, sub-committees and/or task and finish groups are established which report back to the Board for decisions to be discussed and ratified. The Board has a formal Scheme of Delegation which clearly identifies the responsibilities of the Board, the Chief executive and the Company Secretary.

Due to the ongoing challenges caused by COVID the Board have continued to meet virtually. This has enabled the Board to meet 'safely' and continue to fulfil their responsibilities to the Charity. During discussions about the ongoing use of virtual meetings it was agreed that they enable more regular engagement and are positive in reducing the environmental impact of in-person meetings where Board members have to travel to a central location. It is intended that, in future, a hybrid approach is used whereby a mix of in person and virtual meetings will be held,

Cornwall Mobility Centre Limited

Trustees' Report

Risk management strategy

The Trustees of the Cornwall Mobility Centre Ltd confirm that they have identified the major risks to which the Charity is exposed. The charity has an agreed risk appetite statement which is utilised to make subjective judgements about risks within the corporate risk register. Mitigating action is also recorded within the risk register. The register is reviewed by the Executive monthly and by the Board/relevant Board sub committees on a quarterly basis. These systems and forms of practice have been endorsed by the Trustees.

A COVID-19 risk register was developed and reviewed in response to the global pandemic. This document recognised the potential impact to the organisation, our staff and clients caused by the virus and the changes that were required to enable us to function and offer services to our beneficiaries safely. The document evolved over time in response to the various changes in restrictions imposed by the Government.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Cornwall Mobility Centre Limited

Trustees' Report

Employee involvement

Reviews

The Cornwall Mobility Centre is committed to a personal development review system as an effective means of improving performance, morale and communication within the centre by:

- Demonstrating interest in its employees
- Clarifying roles, responsibilities and expected standards of work
- Improving communication both ways
- Providing constructive feedback on performance
- Achieving realistic goals and objectives
- Improving job satisfaction
- Identifying individual development needs

The personal development review focuses on the strengths of the individuals and their role in the centre. It shapes individual development needs as a contribution to future performance. The formal review meeting takes place in February/March with progress being reviewed in August/September.

The personal development review is centred on the charity's business plan and associated strategic action plan. SMART objectives are agreed for each team member and these underpin the key performance indicators which are reported to the Board as part of a performance dashboard.

The Charity had intended to launch a performance reward framework which would recognise those members of the team that consistently deliver over and above expectations and/ or gain additional skills, knowledge and experience which, will benefit the charity and its beneficiaries. However, the COVID pandemic caused the postponement of the launch of this concept - we will look to introduce this framework in the coming year.

Risk Assessments

These are carried out/reviewed for all work areas on a regular basis. Implementation of changes are agreed to comply with the latest legislative requirements as necessary.

Staff Training

The centre continues to strive to provide in house training to ensure its compliance with legislation and enhance staff safety and understanding.

It also strongly supports continuing professional development (CPD) to ensure that all staff maintain and develop the knowledge and skills required to ensure that clients receive a high level of service. Staff are encouraged, together with their line manager and through the annual review system, to seek individual courses that will contribute to their own CPD and ultimately benefit the centre and clients.

Statement of trustees' responsibilities

The trustees (who are also the directors of Cornwall Mobility Centre Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Cornwall Mobility Centre Limited

Trustees' Report

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 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 charitable company will continue in business.

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

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

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 27/02/23 and signed on its behalf by:


P MOORE - TRUSTEE
~~Dr Margaret Abban MBBS FRCP PGCE~~
~~Chairman and trustee~~

Independent Auditor's Report to the Members of Cornwall Mobility Centre Limited

Opinion

We have audited the financial statements of Cornwall Mobility Centre Limited (the 'charity') for the year ended 31 March 2022, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

In our evaluation of the trustees' conclusion, we considered the risks associated with the charity's business, including effects arising from macro-economic uncertainties such as Covid-19 and Brexit. We analysed how those risks might affect the charity's financial resources or ability to continue operations over the period of at least twelve months from the date when the financial statements are authorised for issue. In accordance with the above, we have nothing to report in these respects.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the charity will continue in operation.

Independent Auditor's Report to the Members of Cornwall Mobility Centre Limited

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime, take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement (set out on pages 14 and 15), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Auditor's Report to the Members of Cornwall Mobility Centre Limited

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

As part of our audit work, we obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the laws and regulations most significant to the charity include compliance with Health & Safety and GDPR, as well as the laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011, the Companies Act 2006 and compliance with the Charities Statement of Recommended Practice.

The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Discussion with management as to how compliance with these laws and regulations is monitored;
- Enquiries of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing minutes of trustee meetings and correspondence with regulators;
- Performing audit work in connection with the risk of management override of controls, including testing journal entries for reasonableness and evaluating the business rationale of significant transactions outside the normal course of business.

We also communicate relevant identified laws and regulations and potential fraud risk to all engagement team members and remain alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Independent Auditor's Report to the Members of Cornwall Mobility Centre Limited

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

RRL LLP

MARK WILLIAMS FCA DCHA

(Senior Statutory Auditor)

For and on behalf of RRL LLP, Statutory Auditor

Peat House
Newham Road
Truro
Cornwall
TR1 2DP

Date: 7.13.2023

Cornwall Mobility Centre Limited

Statement of Financial Activities for the Year Ended 31 March 2022 Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	9,839	-	-	9,839
Charitable activities	4	903,739	55,956	-	959,695
Investment income	5	13,711	-	-	13,711
Other income	6	15,946	-	-	15,946
Total income		943,235	55,956	-	999,191
Expenditure on:					
Charitable activities	7	(990,958)	(51,811)	-	(1,042,769)
Support costs	8	(15,901)	(23,498)	-	(39,399)
Total expenditure		(1,006,859)	(75,309)	-	(1,082,168)
Net (losses)/gains on investments		-	-	(3,278)	(3,278)
Net expenditure		(63,624)	(19,353)	(3,278)	(86,255)
Net movement in funds		(63,624)	(19,353)	(3,278)	(86,255)
Reconciliation of funds					
Total funds brought forward		787,188	227,738	371,904	1,386,830
Total funds carried forward	20	723,564	208,385	368,626	1,300,575
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	207,487	-	-	207,487
Charitable activities	4	584,848	55,067	-	639,915
Investment income	5	15,231	-	10	15,241
Other income	6	24,456	-	-	24,456
Total income		832,022	55,067	10	887,099
Expenditure on:					
Charitable activities	7	(766,443)	(56,032)	-	(822,475)
Support costs	8	(12,433)	(19,390)	-	(31,823)
Total expenditure		(778,876)	(75,422)	-	(854,298)
Net (losses)/gains on investments		-	-	34,116	34,116
Net income/(expenditure)		53,146	(20,355)	34,126	66,917
Net movement in funds		53,146	(20,355)	34,126	66,917
Reconciliation of funds					
Total funds brought forward		734,042	248,093	337,778	1,319,913
Total funds carried forward	20	787,188	227,738	371,904	1,386,830

The notes on pages 24 to 38 form an integral part of these financial statements.

Cornwall Mobility Centre Limited

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

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

The funds breakdown for 2021 is shown in note 20.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 24 to 38 form an integral part of these financial statements.

Cornwall Mobility Centre Limited

(Registration number: 4713856)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	426,696	415,831
Investments	14	560,944	570,488
		<u>987,640</u>	<u>986,319</u>
Current assets			
Stocks	15	65,568	67,781
Debtors	16	187,066	107,947
Cash at bank and in hand	17	333,337	489,272
		<u>585,971</u>	<u>665,000</u>
Creditors: Amounts falling due within one year	18	<u>(273,036)</u>	<u>(264,489)</u>
Net current assets		<u>312,935</u>	<u>400,511</u>
Net assets		<u>1,300,575</u>	<u>1,386,830</u>
Funds of the charity:			
Endowment funds		368,626	371,904
Restricted income funds			
Restricted funds	20	208,385	227,738
Unrestricted income funds			
Unrestricted funds		<u>723,564</u>	<u>787,188</u>
Total funds	20	<u>1,300,575</u>	<u>1,386,830</u>

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 20 to 38 were approved by the trustees, and authorised for issue on 27/02/23 and signed on their behalf by:


.....
Tony Fry FCA
Trustee

Cornwall Mobility Centre Limited

Statement of Cash Flows for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash (expenditure)/income		(86,255)	66,917
Adjustments to cash flows from non-cash items			
Depreciation		23,498	20,355
Investment income		(13,711)	(15,241)
Profit on disposal of tangible fixed assets		(562)	-
Loss/(profit) on disposal of investments		3,285	(34,116)
		(73,745)	37,915
Working capital adjustments			
Decrease/(increase) in stocks		2,213	(6,452)
Increase in debtors		(79,119)	(57,531)
Increase in creditors		8,547	133,604
Net cash flows from operating activities		(142,104)	107,536
Cash flows from investing activities			
Acquisitions of tangible assets		(38,926)	(8,822)
Proceeds from sale of tangible assets		5,125	-
Acquisitions of investments		(54,739)	(47,203)
Proceeds from sale of investments		60,998	44,626
Dividend income		13,711	15,241
Net cash flows from investing activities		(13,831)	3,842
Net (decrease)/increase in cash and cash equivalents		(155,935)	111,378
Cash and cash equivalents at 1 April		489,272	377,894
Cash and cash equivalents at 31 March		333,337	489,272

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 24 to 38 form an integral part of these financial statements.

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Cornwall Mobility Centre
Tehidy House
Royal Cornwall Hospital
Truro
TR1 3LJ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Cornwall Mobility Centre Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

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.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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 £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

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
Leasehold properties	2% per annum
Computer equipment	33% per annum
Other equipment and fixtures	15% per annum
Motor vehicles	25% per annum
Loan and hire equipment	33% per annum

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock and work in progress are valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees 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.

The charity has an expendable endowment fund which was initiated when the charity was set up. The capital is mainly held as investments and the income is expended as necessary to support the deficit on driving tuition and assessments.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

3 Income from donations and legacies	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from individuals	8,209	8,209	89
Grants, including capital grants;			
Government grants	1,630	1,630	207,398
	<u>9,839</u>	<u>9,839</u>	<u>207,487</u>

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

Included in donations in 2021 and 2022 were amounts received from Cornwall Council (2022: £nil, 2021: £37,150) and HM Revenue & Customs (2022:£1,630, 2021:£159,331) to help with costs during the COVID-19 outbreak.

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Assessments and tuition	469,110	52,616	521,726
Equipment supply, repair and adaptation	419,476	3,340	422,816
Other trading activities	15,153	-	15,153
	<u>903,739</u>	<u>55,956</u>	<u>959,695</u>

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Assessments and tuition	325,380	52,475	377,855
Equipment supply, repair and adaptation	252,468	2,592	255,060
Other trading activities	7,000	-	7,000
	<u>584,848</u>	<u>55,067</u>	<u>639,915</u>

5 Investment income

	Unrestricted funds General £	Endowment funds Expendable £	Total funds £
Other income from fixed asset investments	13,711	-	13,711
Total for 2022	<u>13,711</u>	<u>-</u>	<u>13,711</u>
Total for 2021	<u>15,231</u>	<u>10</u>	<u>15,241</u>

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Other income	Unrestricted funds General £	Total 2022 £	Total 2021 £
Secondment income	15,360	15,360	24,150
Gains on sale of tangible fixed assets for charity's own use	562	562	-
Sundry income	24	24	306
	<u>15,946</u>	<u>15,946</u>	<u>24,456</u>

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

7 Expenditure on charitable activities

	Activity undertaken directly £	Grant funding of activity £	2022 £
Assessments and tuition	503,042	48,471	551,513
Equipment supply, repair and adaptation	487,916	3,340	491,256
	<u>990,958</u>	<u>51,811</u>	<u>1,042,769</u>
	Activity undertaken directly £	Grant funding of activity £	2021 £
Assessments and tuition	445,144	52,475	497,619
Equipment supply, repair and adaptation	321,299	3,557	324,856
	<u>766,443</u>	<u>56,032</u>	<u>822,475</u>

8 Support costs

	Unrestricted funds General £	Restricted funds £	Total funds £
Audit fees			
Audit of the financial statements	1,721	-	1,721
Other fees paid to auditors	2,179	-	2,179
Legal fees	12,001	-	12,001
Depreciation, amortisation and other similar costs	-	23,498	23,498
Total for 2022	<u>15,901</u>	<u>23,498</u>	<u>39,399</u>
Total for 2021	<u>12,433</u>	<u>19,390</u>	<u>31,823</u>

9 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Audit fees	1,721	1,700
Other non-audit services	2,179	2,725
Loss/(gain) on disposal of investments	3,278	(34,116)
Depreciation of fixed assets	<u>23,498</u>	<u>20,355</u>

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

10 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.

11 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	561,603	527,641
Social security costs	44,426	40,455
Pension costs	11,754	10,743
	<u>617,783</u>	<u>578,839</u>

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

	2022 No	2021 No
Management	2	2
Administration	4	4
Other	21	21
	<u>27</u>	<u>27</u>

The number of employees whose emoluments fell within the following bands was:

	2022 No	2021 No
£60,001 - £70,000	<u>1</u>	<u>1</u>

During the year total employee benefits of the key management personnel of the charity were £126,617 (2021: £121,744):

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

12 Taxation

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

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2021	465,000	240,168	60,524	765,692
Additions	-	33,276	5,650	38,926
Disposals	-	(30,064)	(10,993)	(41,057)
At 31 March 2022	465,000	243,380	55,181	763,561
Depreciation				
At 1 April 2021	74,400	216,746	58,715	349,861
Charge for the year	9,300	12,138	2,060	23,498
Eliminated on disposals	-	(25,501)	(10,993)	(36,494)
At 31 March 2022	83,700	203,383	49,782	336,865
Net book value				
At 31 March 2022	381,300	39,997	5,399	426,696
At 31 March 2021	390,600	23,422	1,809	415,831

Included within the net book value of land and buildings above is £Nil (2021 - £Nil) in respect of freehold land and buildings and £381,300 (2021 - £390,600) in respect of leaseholds.

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

Revaluation

The fair value of the company's Property was revalued on 17 April 2013 by Scott Burrridge Chick, an independent valuer.

The property was valued on an open market basis.

Assets with a restriction on title

A driving assessment rig with a carrying amount of £47,000 (2021 - £47,000) has the following restriction on title:

The asset is made available to the charity by Driving Mobility. Driving Mobility retain the legal ownership of the asset and significant obligations of ownership..

14 Fixed asset investments

	2022 £	2021 £
Other investments	<u>560,944</u>	<u>570,488</u>

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2021	570,488	570,488
Additions	54,739	54,739
Disposals	(60,998)	(60,998)
At 31 March 2022	<u>564,229</u>	<u>564,229</u>
Provision for impairment		
Charge for year	(3,285)	(3,285)
At 31 March 2022	<u>(3,285)</u>	<u>(3,285)</u>
Net book value		
At 31 March 2022	<u>560,944</u>	<u>560,944</u>
At 31 March 2021	<u>570,488</u>	<u>570,488</u>

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

15 Stock	2022	2021
	£	£
Stocks	65,568	63,622
Work in progress	-	4,159
	<u>65,568</u>	<u>67,781</u>

16 Debtors	2022	2021
	£	£
Trade debtors	118,908	12,686
Prepayments	63,085	90,130
Other debtors	5,073	5,131
	<u>187,066</u>	<u>107,947</u>

17 Cash and cash equivalents	2022	2021
	£	£
Cash on hand	1,974	1,441
Cash at bank	331,363	487,831
	<u>333,337</u>	<u>489,272</u>

18 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	112,953	39,615
Other taxation and social security	11,445	10,847
Other creditors	7,211	11,220
Accruals	141,427	202,807
	<u>273,036</u>	<u>264,489</u>

19 Commitments

At the reporting date the charity had outstanding commitment for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	2022	2021
	£	£
Within one year	1,494	4,842
Between two and five years	-	1,494
	<u>1,494</u>	<u>6,336</u>

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

20 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	787,188	943,235	(1,006,859)	723,564
Restricted funds				
Restricted funds	232,046	55,956	(76,978)	211,024
Revaluation reserve	(4,308)	-	1,669	(2,639)
Total restricted funds	227,738	55,956	(75,309)	208,385
Endowment funds				
<i>Expendable</i>				
Endowment funds	371,904	-	(3,278)	368,626
	371,904	-	(3,278)	368,626
Total funds	1,386,830	999,191	(1,085,446)	1,300,575
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	734,042	832,022	(778,876)	787,188
Restricted				
Restricted funds	254,070	55,067	(77,091)	232,046
Revaluation reserve	(5,977)	-	1,669	(4,308)
Total restricted funds	248,093	55,067	(75,422)	227,738
Endowment funds				
<i>Expendable</i>				
Endowment funds	337,778	34,126	-	371,904
	337,778	34,126	-	371,904
Total funds	1,319,913	921,215	(854,298)	1,386,830

Cornwall Mobility Centre Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

The specific purposes for which the funds are to be applied are as follows:

The restricted fund consists of the following balances as at 31 March 2022;

DFT	£203,128
DFT revenue grant	£4,145
Lions Club	£ 59
Forum	£ 2,364
St Mawgan Eccentric Gentlemans Assoc.	£ 1,328

These funds are released via depreciation during the year and relate to assets purchased in earlier accounting periods. The endowment funds are held for the purposes of providing income to support the deficit on tuition and assessments, No such transfer has been made in the year.

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Endowment funds Expendable £	Total funds at 31 March 2022 £
Tangible fixed assets	218,311	208,385	-	426,696
Fixed asset investments	192,318	-	368,626	560,944
Current assets	585,971	-	-	585,971
Current liabilities	(273,036)	-	-	(273,036)
Total net assets	723,564	208,385	368,626	1,300,575
	Unrestricted funds General £	Restricted funds £	Endowment funds Expendable £	Total funds at 31 March 2021 £
Tangible fixed assets	188,093	227,738	-	415,831
Fixed asset investments	198,584	-	371,904	570,488
Current assets	665,000	-	-	665,000
Current liabilities	(264,489)	-	-	(264,489)
Total net assets	787,188	227,738	371,904	1,386,830

22 Related party transactions

There were no related party transactions in the year.

CORNWALL MOBILITY CENTRE LIMITED

England & Wales - Charity number 1096745

Accounts

**'Providing solutions, services, support and
reassurance to people of all ages in the South
West who face independent living,
communication and mobility challenges'**

ANNUAL REPORT 2020 - 2021

CORNWALL MOBILITY CENTRE LTD

CHAIRMAN'S REPORT FOR THE PERIOD 1 APRIL 2020 to 31 MARCH 2021

2020-2021 has been a very challenging year.

The Covid19 Pandemic has affected all areas of activity in Cornwall Mobility with wide ranging implications for staff, productivity and finance

As before our main site is on the Treliske Hospital campus in Truro but we also have flourishing Satellite Centres in Exeter and Plymouth with their own dedicated staff. There is full interaction between all sites and cover for driving assessment and vehicle adaptations extends over a wide geographical area

We continue to provide DfT and DVLA driving assessments, vehicle adaptations and advanced mobility aids for the whole of Cornwall and much of Devon and are compliant with Driving Mobility staffing requirements for driving assessments.

The Board of Trustees is unchanged over the past year and continues to be involved in the development of the strategy and direction of the organisation.

Because of the unusual circumstances there have been changes in the involvement of trustees.

All meetings since Lockdown 1 have been virtual using either Zoom or Microsoft Teams. In order to ensure updated information in a very fluid set of circumstances we have also held informal meetings every 2 to 3 weeks.

All trustees were anxious to be involved and these meetings have been very productive and in the short term have replaced the substantive sub committees

An Away Day for trustees and members of staff is planned for later in the year when hopefully it can be held face to face

Simon Blamey CEO and Gill Grace, Deputy Centre Manager and Senior Manager Finance, continue to provide expert leadership and clarity of purpose for the organisation.

Anne O'Shea and Annie Wallace-Stanley remain independent members of the Board of Driving Mobility.

Details of all the manoeuvres required to cope with Lockdown and Furlough are in the body of the Annual Report which deals with all aspects of the organisation.

We look forward to continued positive development and outcomes for 2021-2022.

Dr Margaret Abban
Chair of Cornwall Mobility

REFERENCE AND ADMINISTRATIVE DETAILS

Patron – H.R.H. The Duchess of Kent

1. Business Address/ Registered Office:

Cornwall Mobility Centre
Tehidy House
Royal Cornwall Hospital
TRURO
TR1 3LJ

Tel 00 44 (0)1872 254920

Fax 00 44 (0)1872 254921

E-mail: info@cornwallmobility.co.uk

Website: cornwallmobility.co.uk

Registered Charity Number: 1096745

Company Number: 4713856

Date of Incorporation: 27 March 2003

2. President: Lord St Levan

Vice Presidents:

Sarah Galsworthy
Olga Polizzi
Sue Mantle

3. Trustees:

Tony Fry FCA (Treasurer)
Dr Margaret Abban MBBS FRCP PGCE
Carrie Gilmore
Anne O'Shea DOccThy; TDOccThy
Professor Philip Moore BTech Phd CEng FIET
Adrian Smith
David Came
Len Croney
Dr Christine Hunter

One third of the members of the Board shall retire every year at the Annual General Meeting but may be re-elected.

REFERENCE AND ADMINISTRATIVE DETAILS

4. Bankers:

NatWest
2/4 St Nicholas Street
Truro
TR1 2RN

5. Chief Executive & Company Secretary

Simon Blamey

6. Auditors:

RRL LLP
Peat House
Newham Road
Truro
TR1 2DP

7. Solicitors

Foot Anstey
High Water House
Malpas Road
Truro
TR1 1QH

8. Investment advisors:

Charles Stanley & Co
Southernhay West
Broadwalk House
Exeter
EX1 1TS

9. Medical Advisors:

Dr Margaret Abban (Retired Consultant
Physician)
Dr Christine Hunter

10. Staff roles and numbers:

Driving Mobility Department

Driving Consultant ADI	x	6
Wheelchair / Scooter Assessor	x	1
Occupational Therapist	x	6

Corporate Governance

Finance Manager / Deputy Manager	x	1
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Independent Living Department

Manager	x	1
Assessor / Assistant Assessor	x	1

Information Services and Admin Support Staff

Receptionist / Administrative Assistant	x	4
Hubs Administrator	x	1

Repair / Maintenance & Adaptations Workshop

Workshop Manager	x	1
Technician	x	3

STRUCTURE, GOVERNANCE AND MANAGEMENT

11. Corporate Governance

The organisation is a charitable company limited by guarantee governed by its Memorandum and Articles of Association dated 25 March 2003. It is registered as a charity with the Charity Commission.

12. Recruitment and Appointment of New Trustees

Skills Audits of the existing Trustees are carried out to identify gaps, taking account of the skills required by the Board to perform its duties effectively. New Trustees have been, and will continue to be, recruited based on the skills, knowledge and experience the Board needs to ensure that the charity is well governed. The Centre uses its standard recruitment methods to attract new Trustees who fulfil these requirements. Trustees are elected by the members of the charitable company attending the Annual General Meeting.

13. Induction and Training of New Trustee

The Centre uses its standard induction process for all new Trustees which includes;

- An introduction to all staff, management and Board members.
- Receipt of the Trustees' Handbook which covers the roles and responsibilities of Trustees and details and explanations of the Centre's Policies and Objectives
- A face-to-face discussion with the Chief Executive about the charity, the services provided and its beneficiaries

New Trustees receive in-house training as required and are expected to attend any courses which are deemed necessary for the fulfilment of their role by the Board.

14. Organisational Structure

The delegation of day to day running of the Centre is given to the Chief Executive Mr Simon Blamey who in turn delegates through the management structure. All policy and financial decisions are made by the Trustees at their quarterly meetings. Where appropriate, sub-committees and / or task and finish groups are established which report back to the Board for decisions to be discussed and ratified. The Board has a formal Scheme of Delegation which clearly identifies the responsibilities of the Board, the Chief Executive and the Company Secretary.

15. The Charity's risk management strategy

The Trustees of the Cornwall Mobility Centre Ltd confirm that they have identified the major risks to which the Charity is exposed. The charity has an agreed risk appetite statement which is utilised to make subjective judgments about risks within the corporate risk register. Mitigating action is also recorded within the risk register. The register is reviewed by the Executive monthly and by the Board / relevant Board sub Committees on a quarterly basis. These systems and forms of practice have been endorsed by the Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

A COVID-19 risk register was developed and reviewed in response to the global pandemic. This document recognised the potential impact to the organisation, our staff and clients caused by the virus and the changes that were required to enable us to function and offer services to our beneficiaries safely. The document evolved over time in response to the various changes in restrictions imposed by the Government.

16. Staffing

16.1. Reviews

The Cornwall Mobility Centre is committed to a Personal Development Review system as an effective means of improving performance, morale and communication within the Centre by:

- Demonstrating an interest in its employees
- Clarifying roles, responsibilities and expected standards of work
- Improving communication both ways
- Providing constructive feedback on performance
- Achieving realistic goals and objectives
- Improving job satisfaction
- Identifying individual development needs.

The Personal Development Review focuses on the strengths of the individuals and their role in the Centre. It shapes individual development needs as a contribution to future performance. The formal review meeting takes place in February/March with progress being reviewed in August/September.

The Personal Development Review is centred on the charity's business plan and associated strategic action plan. SMART objectives are agreed for each team member and these underpin the key performance indicators which are reported to the Board as part of a performance dashboard.

16.2. Risk Assessments

These are carried out / reviewed for all work areas on a regular basis. Implementation of changes are agreed to comply with the latest legislative requirements as necessary.

16.3. Staff Training

The Centre continues to strive to provide in-house training to ensure its compliance with legislation and enhance staff safety and understanding.

It also strongly supports Continuing Professional Development (CPD) to ensure that all staff maintain and develop the knowledge and skills required to ensure that clients receive a high level of service.

Staff are encouraged, together with their line manager and through the annual review system, to seek individual courses that will contribute to their own CPD and ultimately benefit the Centre and its clients.

TRUSTEES' REPORT - OBJECTIVES AND ACTIVITIES

17. Trustees' Report for the Year Ended 31 March 2021

The Trustees, who are directors for the purposes of company law and trustees for the purpose of charity law, have pleasure in submitting their report and the audited financial statements for the year to 31 March 2021.

Charitable objects

The Trustees shall hold the Trust Fund on trust for the following objects:

- The relief of poverty and distress among disabled persons in particular by providing or assisting in the provision of mobility aids.
- The provision to such persons of equipment for the purpose of increasing their mobility and the provision of training in the use of such equipment.

The Trustees review the aims, objectives and activities each year with the aim of ensuring that they remain focused on the stated purposes. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set, keeping in mind the Charity Commission guidance on public benefit.

18. Background

The Cornwall Mobility Centre, serving the South West Peninsula, was set up in 1987 at the Tehidy Hospital Site, in Camborne. In 1994 the Centre was relocated to the Royal Cornwall Hospital campus, where it is accommodated in the first purpose built unit of its kind in the United Kingdom. It was incorporated into a Company Limited by Guarantee with no share capital on 27 March 2003 but retaining its legal status as a registered charity.

All the facilities and accommodation are totally accessible for people with mobility impairments. Through a series of expansion projects the Centre now has showrooms for Independent Living Equipment, wheelchairs and scooters as well as a dedicated space for comfort seating. We offer Paediatric assessments and advice on child car seats, wheelchairs and mobility equipment. Also on site are purpose built workshops to accommodate both mobility equipment repairs and servicing and vehicle adaptation.

The Centre strives to respond to the needs of our clients with regards to the expansion of the services it provides. Staff at the Centre are passionate about serving the best interests of their client-base and are committed to making the world, and specifically Cornwall, a better, safer and above all inclusive place.

TRUSTEES' REPORT - OBJECTIVES AND ACTIVITIES

19. Review of the Year

19.1. COVID-19

The national pandemic caused by the spread of the COVID-19 virus and the resultant lockdown periods imposed by the Government impacted significantly on the services normally offered by Cornwall Mobility. The impact can generally be classified into two themes:

- Firstly the conditions relating to the lockdown periods resulted in us being unable to operate and offer services,
- Secondly, leading up to the first lockdown and in the intervening periods between the periods of restriction a large proportion of our client base was reticent about attending our operational venues due to them shielding or being concerned about leaving their place of residence to visit an external location.

Lockdown 1 (23rd March – 4th July 2020)

The vast majority of staff were furloughed from 1st April 2020. We were unable to deliver any assessments during the three month lockdown period. After the lockdown 1 restrictions were eased we found that some clients were (understandably) concerned about leaving their home to attend an assessment. Our outreach locations at Launceston, Penzance, Liskeard and Holsworthy were not available to us so we were unable to use those venues for assessments. We were unable to fill short notice cancellations with alternative clients as they were 'unwilling' to attend or we could not process the new pre-assessment COVID-19 checks. This negatively impacted upon productivity and efficiency.

The number of referrals diminished, particularly within Cornwall, as some of our traditional referrers were not yet back operating (or were not operating to pre-COVID levels). Workshops (adaptations) had a large fluctuation in workload due to the COVID-19 impact on external suppliers of vehicles and adaptation equipment.

Lockdown 2 (5th November – 2nd December 2020)

This was also a period where assessments could not be conducted. The vast majority of staff were again furloughed for this lockdown. During late October there was a significant amount of administrative effort that was required to cancel the booked November assessments and move them to December '20 and January '21. The pleasing aspect was that after the cessation of the lockdown, and the return of staff in early December, productivity levels were immediately resumed. This meant that we were only 5 weighted assessments short of meeting our December target (despite not being able to operate on the 1st and 2nd December).

TRUSTEES' REPORT: OBJECTIVES AND ACTIVITIES

Lockdown 3 (5th January 2021 – 12th April 2021)

This lockdown again caused a significant amount of administrative effort to cancel the assessments booked for the first three months of 2021. The slight difference with this this period of national restrictions is that Mobility Shops and Disability Support Shops were classified as essential. This meant our assessments for mobility scooters and powered/manual wheelchairs were able to continue. We did see a reduction in the number of clients who wanted to undertake the assessment, as they were nervous about leaving their home, but we did see a steady flow of activity throughout this lockdown period.

In terms of the driving assessment teams (ADIs and OTs) we used the flexible furlough scheme during lockdown 3 to enable them to work part time and be furloughed for the remainder. The teams undertook project work which will provide benefit for Cornwall Mobility and Driving Mobility in the wider sense. The teams also picked up on enquiries and client contact for driving related issues. The project work enabled the team to remain connected to the organisation, and each other, which helped maintain motivation and mitigated potential feelings of isolation. We also had an administration presence at the Centre for the week, again to deal with incoming queries, emails, telephone calls etc.

Governance

As the situation surrounding COVID-19 and the associated restrictions were so fluid we increased the level of contact between the Board and the Executive. Meetings were held virtually every two to three weeks to ensure the Board were fully informed and could make decisions when required.

A review of the year by Department:

19.2. Driving Mobility

This department specialises in driving, vehicle access and adaptations assessments as well as in-vehicle hoists and wheelchairs and scooters. The actual number of assessments decreased significantly during 2020/21 due to the COVID-19 pandemic.

As to be expected the pandemic also resulted in a reduction in the number of driving assessments requested via the Devon and Cornwall Police scheme.

As mentioned above we were unable to operate our established outreach Centres at Penzance, Launceston, Liskeard and Holsworthy as the premises were unavailable to us due to COVID-19 protocols at these locations. We had to relocate our operation in Plymouth to a new building which provided greater space for staff and clients and enabled us to conform to our COVID-19 risk assessed protocols. Although we did not have to relocate within Exeter we did have to move to a larger office within Basepoint for similar reasons. Both of these moves have resulted in a growth in cost for the charity but we had little choice.

TRUSTEES' REPORT - OBJECTIVES AND ACTIVITIES

We are grateful for DfT support for all of our activities in this department.

The department is also heavily involved in undertaking training on behalf of Cornwall Council. We have continued with our mandatory CPD programme at Chester University (moved to Oxford Brookes University for 2021/22) for our staff at levels 4 and 7. We have continued to add to our OT support for the department through recruitment of new permanent members of staff.

19.3. Workshops

The Workshops continue to underpin much of what the Centre does and is an intrinsic part of all aspects of our operations. Similar to the other Departments the COVID-19 pandemic restricted the number of clients that we were able to support during 2020-21. When we have been able to operate the team have supported clients with Vehicle Adaptations both private and via the Motability scheme. The Workshops have also supported independent living equipment sales, seating and hoist servicing and repair, hospital work in terms of wheelchairs and resuscitation equipment.

The traditional offer of the beach wheelchairs placed in multiple locations around the Cornish coast was not available during the summer of 2020. This was due to the uncertainty caused by the COVID-19 pandemic and the lack of available beach side operators who traditionally oversee the free hire of the beach wheelchairs. There was a small amount of negativity on social media about the lack of beach wheelchairs for 2020, despite the clear and evidence based explanation that was promoted via our media channels. We are looking forward to making this service available during 2021.

19.4. Independent Living

The Independent Living team provide advice, consultation and assessments on mobility products and services to our client base.

Our activities, involving the assessment for and the supply of mobility equipment, have been supported by our membership of the British Healthcare Trades Association (BHTA), and accreditation to their codes of practice enable us to remain at the forefront of developments in this fast-moving field.

As with the other Departments the COVID-19 pandemic caused a reduction in wheelchair & scooter assessments compared with previous years.

We have continued to cement our relationship with many of the local and national charitable providers to the area, including BLESMA (The military charity for limbless veterans), SSAFA (The armed forces charity), Age UK and Parkinson's UK.

We have not been able to conduct our range of promotional events in which traditionally we are strongly supported by some of our key mobility equipment manufacturers. We hope that these will be resurrected in 2021/22

TRUSTEES' REPORT - OBJECTIVES AND ACTIVITIES

19.5. Staffing

Staff numbers have been maintained during the year. As part of good governance and management, we have taken the opportunity of reviewing the staffing structure as and when individuals have left the organisation. This has allowed us to reallocate staffing resource to increase the number of clinicians / Occupational Therapists and the Approved Driving Instructors staff required.

19.6. Public Awareness

This has been challenging during 2020/21 as the COVID-19 pandemic restricted our ability to use our traditional channels to raise awareness of the services that we offer.

Ordinarily we would provide a programme of information aimed at health professionals throughout Cornwall and Devon, we would also target motor dealers for adaptations work in Cornwall and we let out our conference facilities to appropriate organisations and then give their delegates a tour of the Centre in the interests of spreading the word. Normally there are many charities that use our conference facilities free of charge. None of this has been feasible during 2020/21. We have relied upon our social media channels and website to communicate with our clients and potential referrers.

19.7. Marketing

A marketing plan is developed for each year of operation, and this year included the following major items:

- Events programme
- Website
- Social media
- Advertising

The Strategic Plan for the forthcoming period focuses very much on our core offer with;

- a continued drive for efficiency
- further gains in productivity
- use of technology to make best use of people resources
- ongoing development of a stronger performance monitoring and management culture

TRUSTEES' REPORT - OBJECTIVES AND ACTIVITIES

19.8. Partnerships

Adopting a collaborative approach with other similar-minded organisations enables us to leverage our slender resources to help us aspire to achieve our mission. The following is a non-exhaustive list of organisations we normally work with although opportunities during 2020/21 were more limited:

- Active Plus
- Cornwall Rural Communities Charity
- Devon and Cornwall Police
- RCHT
- Isles of Scilly Council
- Kernow CCG
- Cornwall Council
- Driving Mobility
- Living Well project
- Age UK
- Volunteer Cornwall
- Disability Cornwall & Isles of Scilly
- Cornwall VSF
- Cornwall Carers Service
- Quinnian Trust
- Clare Milne Trust
- Tanner Trust
- BHTA
- MNDA
- ADAPT programme
- Cornwall Disability Alliance

TRUSTEES REPORT: ACHIEVEMENTS AND PERFORMANCE

20. General Service Achievements

	Total 2019/20	Total 2020/21
Enquiries	12,901	7,311

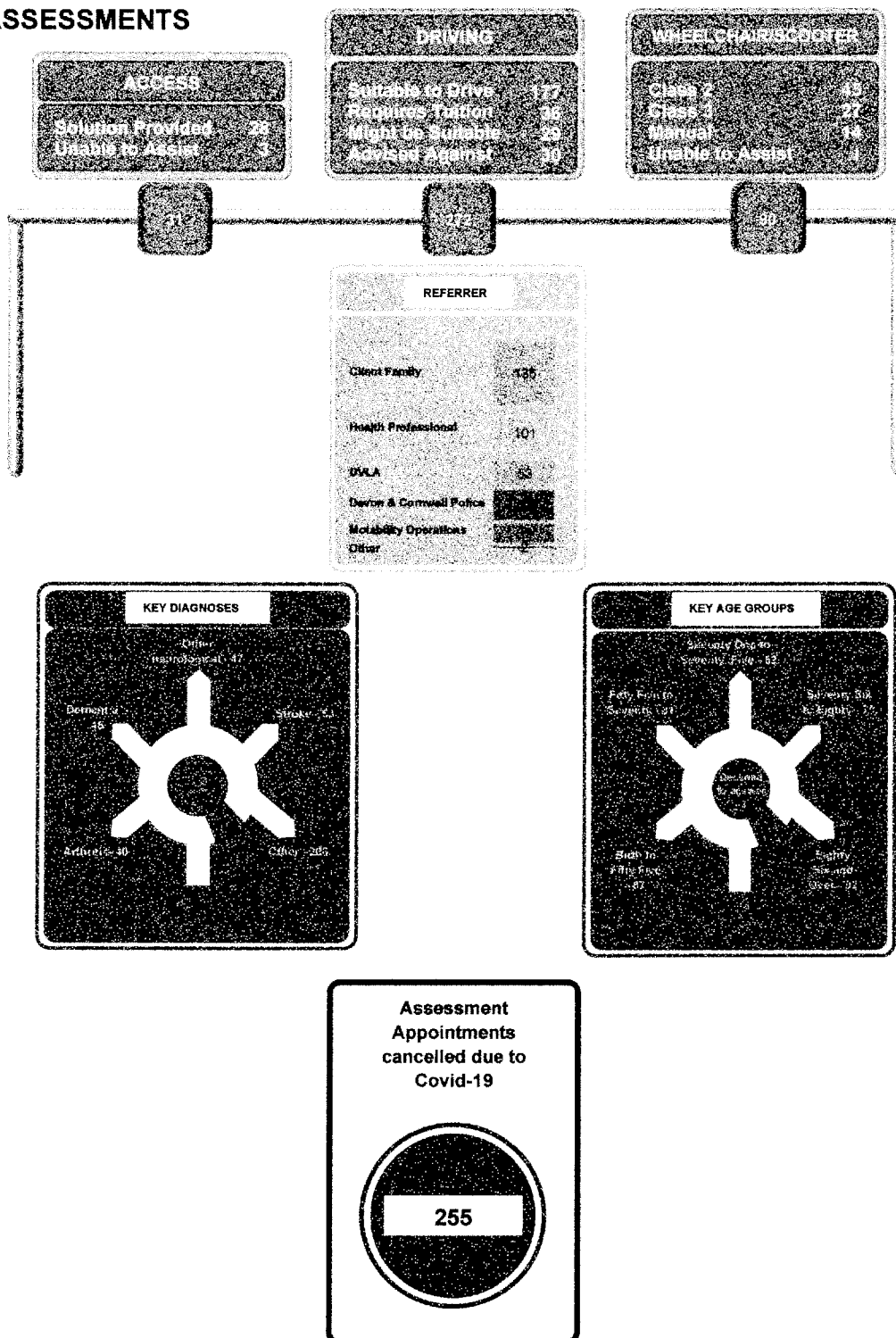
Specialised Vehicle	0	0
Driving Ability	572	192
Adaptations	161	68
Review	94	12
Driver Assessments	827	272
Access Assessments	85	31
Wheelchair / Scooter assessments	175	90
Other	78	44
Total Number of Assessments	1165	437

Adaptations Fitting / Service / Repair	149	72
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Mobility Equipment Service / Repair	573	302
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TRUSTEES' REPORT - ACHIEVEMENTS AND PERFORMANCE

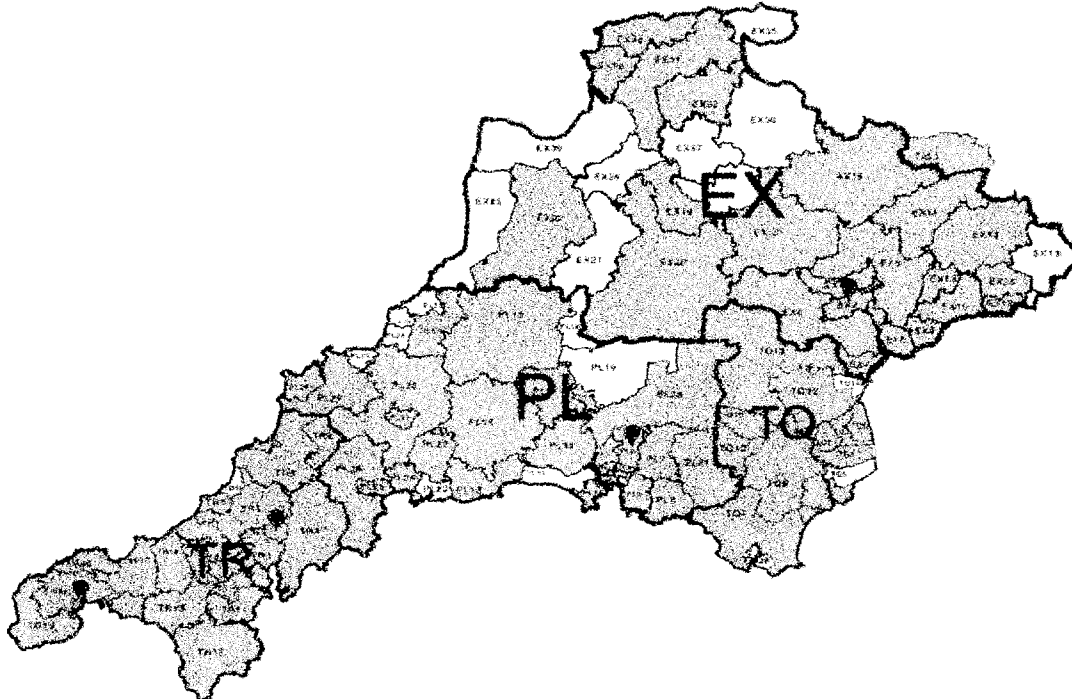
21. ASSESSMENTS



TRUSTEES REPORT: ACHIEVEMENTS AND PERFORMANCE

22. DRIVING ASSESSMENTS CLIENT POSTCODE DISTRICT COVERAGE:

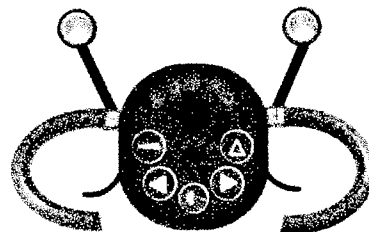
TR1	Cornwall Mobility	109
EX2	Basepoint Centres	94
PL6	Plymouth Centre	64
EX22	West Cornwall Hospital	1
	Home Visit / Other	4
		272



23. OTHER ACTIVITIES

Adaptation Fitting and Maintenance

Mobility Equipment Servicing & Repair



TRUSTEES' REPORT

24. FUTURE DEVELOPMENT

24.1. Clients

The promising result for 2019/20 was considered a strong platform to move into 2020/21 with an expectation to consolidate and improve our financial position. However, the impact of the COVID-19 pandemic has been very significant and lead to a significant trading loss for the year. We have utilised the Coronavirus Job Protection Scheme and retained all staff that have wished to remain in our employment. We also successfully applied for COVID-19 related grants from Council's that are responsible for the jurisdictions within which we have our operating bases. We believe that we mitigated the losses as much as we were able to.

Moving forward it will be about regaining the momentum that had built during 2019/20 and it is evident that the staff have started the 2021/22 financial year with gusto.

The implementation of a new technology led business system during 2021/22 provides an opportunity and catalyst to drive the efficiency agenda further, although it is recognised that this will require staff capacity, primarily for training, and will undoubtedly cause a degree of disruption. Alongside this we are also intending to review our Technology Infrastructure with a vision to move to a more flexible and agile solution more suited to the charity's needs.

The strategic action plan and associated targets within each team member's 'personal development review' will continue to be monitored. This will sit alongside the revised and now embedded performance dashboard which will be shared with Trustees and employees on a regular basis to raise awareness about the charity's delivery against targets.

Horizon scanning will continue to seek to identify new growth areas for the charity that are aligned with our objects. As ever, we will take an opportunistic approach to new business prospects that could support our ongoing sustainability and impact upon clients.

The charity remains a going concern and the Trustees, leadership team and staff cohort are committed to ensuring that the medium and long term future of the charity is sound.

24.2. Partnerships

Much of our work necessitates the establishment of appropriate partnerships. Mature partnerships which have particularly benefitted us this year include Driving Mobility, BHTA, DfT, Disability Cornwall & IoS, Devon and Cornwall Police, The Clare Milne Trust, Age (UK), the Quinnian Trust, RCHT and IoS Council.

TRUSTEES' REPORT

This year we intend to work / continue to work closely with the ADAPT programme, the Cornwall Foundation Trust (Wheelchair Services), Cornwall Disability Alliance, RCHT, KCCG, and Cornwall Council.

Research and Development is an area we have expanded into. We have successfully contributed as a participant in the ADAPT programme with 16 UK and French universities and hospitals which intends to develop a simulator for wheelchair users as well as a "connected" wheelchair. This project was awarded to our consortium in November 2016, the total value is €9M over 4 years with the Cornwall Mobility share being estimated at €307K, although this will be dependent upon expended resources. Cornwall Mobility is leading the consortium on the clinical trials and the technology transfer aspects of the project, as well as contributing to the Communications and Educational strands as well.

24.3. Management

The costs of providing a wide range of assessments (a proportion of which are supported by the DfT) was balanced by the Centre's income (2019/20). This year has been very challenging and we are hopeful that we have seen the end of restrictions due to the pandemic.

As mentioned above it is important that we return to the 2019/20 financial position and strive to improve this further. The strategic action plan, balanced scorecard, performance dashboard and intrinsic links to team member's personal development reviews will support continued improvement. There is a continued focus on productivity, efficacy of process and maximising use of resources to try and deliver the surplus making position. It is recognised that the cultural shift that is required is not easy to achieve in the short term but will realise organisational benefits for the future.

In our recruitment we have placed a greater emphasis on OTs being an intrinsic part of both teams, to ensure that all assessments fully meet the needs of all clients.

As previously noted we will be replacing the existing computer system which we use for all client transactions with a new Business System being supported by the DfT as part of the Driving Mobility programme. We will continue to take a prominent role in Driving Mobility, the BHTA and the Cornwall Chamber of Commerce.

TRUSTEES' REPORT

25. Current Vehicles plus Adaptations (including vehicles available for use by the charity, but not legally owned by the charity)

Vehicle	Adaptations	Ownership
Citroen Berlingo Manual WF59 CZL	- Brig-Ayd 150kg 4-way boot hoist / Autochair 150 kg 4-way boot hoist (interchangeable) - Autochair Milford Person hoist front passenger position - Can be fitted with Joey Lifting Platform as and when required - EZ instructor brake - Push / pull hand controls - Removable passenger swivel seat	Owned
Fiat Ducato Panel Van Manual WF12 OXM	Wheelchair Platform Lift	Owned
Vauxhall Corsa Automatic MD69 GPU	Dual brake	On Loan from Driving Mobility
Volkswagen Polo Automatic PN19 KYW	- Twin flip accelerator system - Push/pull hand controls with pin indicator switch. Secondary switching unit (wireless mini keypad). Dual controls.	On Loan from Driving Mobility
Nissan Note Manual YP59 WSF	- Brig-Ayd 40kg 2 way boot hoist - He Man instructor brake and clutch - Steering aid	Owned
Peugot Boxer LWB Panel Van Manual MW15 W XO		Owned
Peugeot Expert Tepee WAV Manual GX61 DZS	2-piece Wheelchair access ramp 4-point wheelchair restraints - Wheelchair winch assist - Turney Evo powered swivel seat and Carony wheelchair system	Owned
Renault Traffic Panel Van Manual	Wheelchair access ramp	Owned

Vehicle	Adaptations	Ownership
WX59 DXM		
Renault Captur Automatic AP19 LFZ	▪ Twin flip accelerator system ▪ Push/pull hand controls with pin indicator switch. Secondary switching unit. Dual controls.	On Loan from Driving Mobility
Toyota Yaris Automatic LRZ 6507	▪ Twin flip accelerator system ▪ Push/pull hand controls with pin indicator switch. ▪ Secondary switching (dummy unit) ▪ Dual controls.	On Loan from Driving Mobility
Volkswagen Golf YNZ 3320	▪ Dual brake and clutch	On Loan from Driving Mobility
Vauxhall Grandland Manual VU69 YBP	▪ Universal easy release dual brake	On Loan from Vauxhall
VW Golf Automatic YY68 PZP	▪ Twin flip accelerator system ▪ Push/pull hand controls with (mini keypad). Secondary switching unit (dummy unit). Dual controls.	On Loan from Driving Mobility
VW Up Manual CV18 JXU	▪ Dual brake and clutch	On Loan from Driving Mobility
Nissan Micra Manual BK67 AWJ	▪ Dual brake and clutch	On Loan from Driving Mobility

TRUSTEES' REPORT - FINANCIAL REVIEW

26. The Charity's policy on investments

The Trustees have set an investment policy to provide a mix between income and capital growth in accordance with a report prepared by Charles Stanley Group, Private Client Services. The Trustees will accept a medium level of risk and consider the performance of the investments at 6.4% Capital gain and 2.6% income to be satisfactory with respect to the volatility in the stock market.

27. The Charity's policy on reserves

The reserves are held to fund potential deficits caused by adverse economic conditions and changes in Government funding. A reserve of £886,775 - equal to twelve months of the Charity's day to day running costs, measured upon the last annual accounts, plus potential closing down costs is considered prudent and appropriate. Our current total funds of £970,999 (excluding fixed assets) represents 108.5% of this total.

28. Appreciation

The Trustees and staff record their thanks and appreciation to the following organisations for their continued support for our work at the Centre:

THE DUCHY HEALTH CHARITY LTD

Is particularly thanked for its long-term support and sponsorship of our work at the Centre during the past seventeen years.

VAUXHALL UK

For continuing to provide assessment vehicles.

DRIVING MOBILITY

For their continued support.

DfT

For their continued support of our work.

THE QUINNIAN TRUST

For their support for our Sand Chair development and delivery

THE CLARE MILNE TRUST

For their support for our domiciliary assessment services

OTHER CONTRIBUTORS TO THE CENTRE INCLUDE:

The many other local giving charities to which we are indebted.

The Royal Cornwall Hospital Trust which has supported the Centre with many reciprocal services during the past 20+ years.

Simon Blamey
Chief Executive

TRUSTEES' REPORT

29. Statement of trustees' responsibilities

Company and charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any 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 have overall responsibility for ensuring that the charity has appropriate systems of control, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

30. Auditors

A resolution proposing that RRL LLP be re-appointed as auditors of the charity will be put to the Annual General Meeting.

31. Statement of disclosure to auditors

- a) So far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware; and
- b) We have taken all reasonable steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

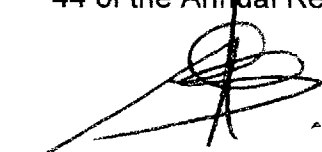
32. Small company exemptions

This report has been prepared in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' (revised 2011) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

TRUSTEES' REPORT

33. Approval of Accounts

The Trustees approved and adopted the financial statements set out on pages 29 to 44 of the Annual Report on 30 September 2021.


Dated:
18/10/2021

Signed by the Chairman of the Board of Trustees: Dr Margaret Abban.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CORNWALL MOBILITY CENTRE

Opinion

We have audited the financial statements of Cornwall Mobility Centre Ltd (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet and statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CORNWALL MOBILITY CENTRE

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CORNWALL MOBILITY CENTRE

- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 22, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CORNWALL
MOBILITY CENTRE

As part of our audit work, we obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the laws and regulations that were most significant to the charity as well as the laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011, the Companies Act 2006 and compliance with the Charities Statement of Recommended Practice.

The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- We reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance;
- Discussion with management as to how compliance with these laws and regulations is monitored;
- Enquiries of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing minutes of trustee meetings and correspondence with regulators;
- Performing audit work in connection with the risk of management override of controls, including testing journal entries for reasonableness and evaluating the business rationale of significant transactions outside the normal course of business.

We also communicate relevant identified laws and regulations and potential fraud risk to all engagement team members and remain alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CORNWALL
MOBILITY CENTRE

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

RRL LLP

Mark Williams FCA DChA (Senior Statutory Auditor)
For and on behalf of RRL LLP

Dated: 15/11/2021

Peat House
Newham Road
TRURO
Cornwall
TR1 2DP

CORNWALL MOBILITY CENTRE LTD
STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE
ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2021 Total £	2020 Total £
Income and endowments from:						
Donations and legacies	2	207,487	-	-	207,487	1,998
<i>Charitable activities:</i>						
Assessments and tuition	4	325,380	52,475	-	377,855	510,489
Equipment supply/repair & adaptation	5	252,468	2,592	-	255,060	469,835
Other trading activities	3	7,000	-	-	7,000	9,618
Investment income		15,231	-	10	15,241	18,006
Other	7	24,456	-	-	24,456	2,908
Total income		<u>832,022</u>	<u>55,067</u>	<u>10</u>	<u>887,099</u>	<u>1,012,854</u>
Expenditure on:						
Charitable activities						
Assessments and tuition	8	444,259	72,750	-	517,009	536,273
Equipment supply/repair & adaptation	8	323,149	2,672	-	325,821	450,689
Support costs	8	11,468	-	-	11,468	12,374
Total expenditure		<u>778,876</u>	<u>75,422</u>	<u>-</u>	<u>854,298</u>	<u>999,336</u>
Net income/(expenditure) before revaluation of investments		53,146	(20,355)	10	32,801	13,518
Net (losses)/gains on investments		-	-	34,116	34,116	(25,336)
Net income/(expenditure) and net movement in funds		<u>53,146</u>	<u>(20,355)</u>	<u>34,126</u>	<u>66,917</u>	<u>(11,818)</u>
Reconciliation of funds						
Total funds brought forward		734,042	248,093	337,778	1,319,913	1,331,731
Total funds carried forward		<u>787,188</u>	<u>227,738</u>	<u>371,904</u>	<u>1,386,830</u>	<u>1,319,913</u>

The above results relate to continuing activities. There were no discontinued activities in the current or prior period.

There are no recognised gains or losses in the current or prior period other than the net movement in funds.

CORNWALL MOBILITY CENTRE LTD

**BALANCE SHEET
AS AT 31 MARCH 2021**

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	14		415,831		427,364
Investments	15		<u>570,488</u>		<u>533,795</u>
			986,319		961,159
Current assets					
Stocks	16	67,781		61,329	
Debtors	17	107,947		50,416	
Cash at bank and in hand		<u>489,272</u>		<u>377,894</u>	
		665,000		489,639	
Creditors: amounts falling due within one year	18	<u>264,489</u>		<u>130,885</u>	
Net current assets			400,511		358,754
Net assets			<u><u>1,386,830</u></u>		<u><u>1,319,913</u></u>
Funds					
Unrestricted funds - including revaluation reserve of (£302) (2020: £1,085)	21		787,188		734,042
Restricted funds - including revaluation reserve of (£855) (2020: (£5,977))	23		227,738		248,093
Endowment funds - including revaluation reserve of £30,398 (2020: £16,222)	22		<u>371,904</u>		<u>337,778</u>
			<u><u>1,386,830</u></u>		<u><u>1,319,913</u></u>

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Company number: 04713856

Director


Antony Fry FCA

Date 18/10/2021

CORNWALL MOBILITY CENTRE LTD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
Cash flow from operating activities:			
Net cash provided by/(used in) operating activities	29	107,536	35,638
Cash flow from investing activities:			
Dividends and interest from investments		15,241	18,006
Proceeds from the sale of property, plant and equipment		-	10,567
Purchase of property, plant and equipment		(8,822)	(2,639)
Proceeds from sale of investments		44,626	118,135
Purchase of investments		(47,203)	(103,594)
Net cash provided by investing activities		3,842	40,475
Cash flows from financing activities:			
Net cash provided by (used in) financing activities		-	-
Change in cash and cash equivalents in the reporting period		111,378	76,113
Cash and cash equivalents at the beginning of the reporting period		377,894	301,781
Cash and cash equivalents at the end of the reporting period		489,272	377,894

CORNWALL MOBILITY CENTRE LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention, modified to include the revaluation of investments and leasehold property and follow the recommendations in 'Accounting and Reporting by Charities: Statement of Recommended Practice' 2019 (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Cornwall Mobility Centre Ltd is a public benefit entity.

1.2 Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Grants, including government grants, are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released

Income from commercial trading activities is recognised as earned (as the related goods and services are provided).

Income from investments is included in the year in which it is receivable.

1.4 Resources expended

Resources expended are recognised in the year in which they are incurred and are included in the accounts based on the nature of the expense. Expenditure is allocated directly to activity categories where possible. Salaries are apportioned between cost headings on the basis of the function undertaken by the employee. Other costs are allocated on the same basis as salary and travel costs with the exception of motor expenses which are allocated based on the number of vehicles and departmental usage.

CORNWALL MOBILITY CENTRE LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental costs of acquisition.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	- 2% per annum
Computer equipment	- 33% per annum
Other equipment and fixtures	- 15% per annum
Motor Vehicles	- 25% per annum
Loan and hire equipment	- 33% per annum

1.6 Investments

Fixed asset investments are stated at market value at the balance sheet date. Changes in value in the year are reported in the Statement of Financial Activities.

1.7 Stock

Stock is valued at the lower of cost and net realisable value after making allowance for obsolete and slow moving items.

1.8 Debtors and Creditors

Debtors receivable and creditors payable within one year are recorded at transaction price.

1.9 Pensions

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity. Pension costs charged in the Statement of Financial Activities represent the contributions payable by the charity in the year.

1.10 Funds Structure

The charity has an expendable endowment fund which was initiated when the charity was set up. The capital is mainly held as investments and the income is expended as necessary to support the deficit on driving tuition and assessments. Further details are disclosed in note 22.

CORNWALL MOBILITY CENTRE LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Donations and legacies

	Unrestricted funds £	Restricted funds £	Endowment funds £	2021 £	2020 £
Sundry donations	89	-	-	89	1,998
Covid Income	207,398	-	-	207,398	-
	<u>207,487</u>	<u>-</u>	<u>-</u>	<u>207,487</u>	<u>1,998</u>

Cornwall Council - grants have been received totalling £37,150 (2020: £Nil). The local restrictions support grant has been issued to help businesses during the national lockdown and COVID-19 outbreak.

HMRC - grants have been received totalling £159,331 (2020: £Nil) to help with the furloughed staff whilst in a nationwide lockdown due to COVID-19

3. Other trading activities

	Unrestricted funds £	Restricted funds £	Endowment funds £	2021 £	2020 £
Training Courses	5,500	-	-	5,500	7,160
Hire of conference facilities	1,500	-	-	1,500	2,458
	<u>7,000</u>	<u>-</u>	<u>-</u>	<u>7,000</u>	<u>9,618</u>

4. Assessments and tuition

	Unrestricted funds £	Restricted funds £	Endowment funds £	2021 £	2020 £
Department for Transport (see note 6)	299,937	-	-	299,937	367,376
Driving tuition and assessments	25,443	-	-	25,443	68,705
Grants (see note 6)	-	52,475	-	52,475	74,408
	<u>325,380</u>	<u>52,475</u>	<u>-</u>	<u>377,855</u>	<u>510,489</u>

5. Equipment supply/repair and adaptation

	Unrestricted funds £	Restricted funds £	Endowment funds £	2021 £	2020 £
Equipment sales accessories and repairs	181,437	-	-	181,437	343,451
Vehicle adaptations	71,031	-	-	71,031	121,148
Grants (see note 6)	-	2,592	-	2,592	5,236
	<u>252,468</u>	<u>2,592</u>	<u>-</u>	<u>255,060</u>	<u>469,835</u>

CORNWALL MOBILITY CENTRE LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

6. Included within Incoming Resources are the following deferred grants:

	Brought forward at 01/04/20	Received in Year	Released to SOFA in Year	Carried forward at 31/03/21
	£	£	£	£
Unrestricted Assessments and tuition revenue grants				
Department for Transport	-	429,845	299,937	129,908
Restricted Assessments and tuition revenue grants				
Development Activities				
Driving Mobility	-	43,500	29,472	14,028
ADAPT	-	4,035	4,035	-
Department for Transport	-	24,597	18,968	5,629
	-	72,132	52,475	19,657
Restricted Equipment supply/repair and adaptations revenue grants				
Other	-	2,592	2,592	-
TOTAL	-	74,724	55,067	19,657

Purposes of unrestricted grants

DfT Grant to cover the shortfall between fees charged to clients and the costs of carrying out Assessments and Tuition

Purposes of restricted grants

Other Grants: for various activities

Tanner Trust: for the deployment on beaches and maintenance of Beach wheelchairs fleet

Development Activities: to cover costs of training of staff and others, costs incurred in attending meetings, expansion of outreach services and the HUBs project.

CORNWALL MOBILITY CENTRE LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

7. Other

	Unrestricted funds £	Restricted funds £	Endowment funds £	2021 £	2020 £
Sundry income	306	-	-	306	2,875
Secondment Income	24,150	-	-	24,150	-
Insurance commission	-	-	-	0	33
	<u>24,456</u>	<u>-</u>	<u>-</u>	<u>24,456</u>	<u>1,094</u>

8. Costs of activities in furtherance of the objectives of the charity

	Assessments & Tuition £	Equip' Supply/ Repair & Adaptation £	Other Support Costs £	2021 £	2020 £
Salaries and travel	410,988	168,084	-	579,072	581,015
Purchases	6,046	133,169	-	139,215	258,140
Telephone, stationery and advertising	12,481	5,105	-	17,586	20,871
Depreciation	19,390	965	-	20,355	22,461
Repairs and maintenance	6,363	2,602	-	8,965	14,334
Insurance	12,435	5,086	-	17,521	18,714
Training and course expenses	4,980	0	-	4,980	4,229
Sundry office expenses	13,656	5,585	-	19,241	31,040
Audit fees	-	-	1,700	1,700	1,575
Professional charges	-	-	9,768	9,768	10,799
Catering charges	520	212	-	732	2,619
Light and heat	5,456	2,232	-	7,688	8,492
Rent & Rates	16,563	487	-	17,050	14,241
Bank charges	1,640	671	-	2,311	2,924
Profit on sale of fixed assets	-	-	-	-	(10,567)
Motor expenses	6,491	1,623	-	8,114	16,143
Stock w/o	-	-	-	-	2,306
	<u>517,009</u>	<u>325,821</u>	<u>11,468</u>	<u>854,298</u>	<u>999,336</u>

CORNWALL MOBILITY CENTRE LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

9. Charitable expenditure	2021	2020
	£	£
Operating gain is stated after charging:		
Depreciation and other amounts written off tangible assets	<u>20,355</u>	<u>22,461</u>
Auditors' remuneration	<u>1,700</u>	<u>1,575</u>
Auditors' remuneration for accounting services	<u>2,725</u>	<u>2,625</u>

10. Employees

Number of employees	Number	Number
The average monthly numbers of employees during the year were:		
Management	2	2
Administration	4	4
Other	<u>21</u>	<u>22</u>
	<u>27</u>	<u>28</u>

Employment costs

	£	£
Wages and salaries	527,641	524,430
Social security costs	40,455	41,316
Other pension costs	<u>10,743</u>	<u>10,906</u>
	<u>578,839</u>	<u>576,652</u>

One employee received emoluments in the band between £60,000 and £70,000 (2020 - One).

There were no Statutory Redundancy Payments (2020 - Nil)

11. Key management personnel

The key management personnel of the charity comprises the Chief Executive and the Deputy Manager (Finance). The total employee benefits of the key management personnel of the Trust were £121,744 (2020 £119,539).

12. Trustees' emoluments

The trustees received no emoluments or reimbursed expenses during the year.

13. Pension costs

The company operates a defined contribution scheme in respect of its employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due by the company. There were outstanding contributions at the end of the current year totalling £2,059 (2020: £2,203).

CORNWALL MOBILITY CENTRE LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

14. Tangible fixed assets

	Long leasehold property £	Fixtures fittings, vehicles and equipment £	Total £
Cost/valuation			
At 31st March 2020	465,000	293,427	758,427
Additions	-	8,822	8,822
Disposal	-	(1,558)	(1,558)
At 31st March 2021	<u>465,000</u>	<u>300,691</u>	<u>765,691</u>
Depreciation			
At 31st March 2020	65,100	265,963	331,063
On disposals	-	(1,558)	(1,558)
Charge for the year	9,300	11,055	20,355
At 31st March 2021	<u>74,400</u>	<u>275,460</u>	<u>349,860</u>
Net book values			
At 31st March 2021	<u>390,600</u>	<u>25,231</u>	<u>415,831</u>
At 31st March 2020	<u>399,900</u>	<u>27,464</u>	<u>427,364</u>

The property was revalued by Scott Burrridge Chick on 17 April 2013, on an open market value basis to £465,000. The historic cost at 31 March 2018 was £675,000.

Not included in the above figure is a driving assessment rig, cost £47,000 which is made available to the company by Driving Mobility. Driving Mobility retain the legal ownership of the asset and significant obligations of ownership.

15. Fixed asset investments

	UK Listed Investments	
	2021	2020
	£	£
Valuation		
At 31st March 2020	533,795	573,672
Revaluation	34,116	(25,336)
Purchases	47,203	103,594
Proceeds	(44,626)	(118,135)
At 31st March 2021	<u>570,488</u>	<u>533,795</u>
Included above is the following:		
COIF Fixed Interest Unit Trust	197,150	200,436
M&G Fixed Interest	<u>101,851</u>	<u>99,992</u>

CORNWALL MOBILITY CENTRE LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

16. Stocks	2021	2020
	£	£
Work in progress	4,159	1,768
Demonstrator equipment for sale	63,622	59,561
	<u>67,781</u>	<u>61,329</u>
17. Debtors	2021	2020
	£	£
Trade debtors	12,686	14,405
Other debtors	5,131	17,803
Prepayments and accrued income	90,130	18,208
	<u>107,947</u>	<u>50,416</u>
18. Creditors: amounts falling due within one year	2021	2020
	£	£
Otter Fund	845	845
Trade creditors	39,615	39,033
Payments on account	10,375	20,202
Other taxes and social security costs	10,847	11,625
Accruals and deferred income	202,807	59,180
	<u>264,489</u>	<u>130,885</u>

Included above is deferred income of £161,302 (2020: £39,324)

19. Operating Lease Commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as

	2021	2020
	£	£
Within one year	4,842	-
Between two and five years	1,494	-
	<u>6,336</u>	<u>-</u>

CORNWALL MOBILITY CENTRE LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

20. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Fund balances at 31st March 2021 as represented by:				
Tangible fixed assets	188,093	227,738	-	415,831
Investment assets	198,584	-	371,904	570,488
Current assets	665,000	-	-	665,000
Current liabilities	(264,489)	-	-	(264,489)
	<u>787,188</u>	<u>227,738</u>	<u>371,904</u>	<u>1,386,830</u>
Fund balances at 31st March 2020 as represented by:				
Tangible fixed assets	179,271	248,093	-	427,364
Investment assets	196,017	-	337,778	533,795
Current assets	489,639	-	-	489,639
Current liabilities	(130,885)	-	-	(130,885)
	<u>734,042</u>	<u>248,093</u>	<u>337,778</u>	<u>1,319,913</u>

CORNWALL MOBILITY CENTRE LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

21. Unrestricted funds	01-Apr-20 £	Incoming £	Transfers and Outgoing £	Unrealised Investment Gain £	31-Mar-21 £
Unrestricted fund	<u>734,042</u>	<u>832,022</u>	<u>(778,876)</u>	<u>-</u>	<u>787,188</u>

Purposes of unrestricted funds

The reserves are held to fund potential deficits caused by adverse economic conditions and changes in Government funding. A reserve equal to twelve months of the Charity's day to day running costs, measured upon the last annual account, plus potential closing down costs is considered prudent and appropriate. Our current total funds (excluding fixed assets) represents % of this total.

22. Endowment funds	01-Apr-20 £	Incoming £	Transfers and Outgoing £	Unrealised Investment Gain £	31-Mar-21 £
Endowment Fund	<u>337,778</u>	<u>10</u>	<u></u>	<u>34,116</u>	<u>371,904</u>

Purposes of endowment funds

The endowment funds are held for the purpose of providing income to support the deficit on tuition and assessments. No such transfer has been made in the year.

23 Restricted funds	01-Apr-20 £	Incoming £	Outgoing £	Gains/losses/ Transfers £	31-Mar-21 £
Other grants	-	55,067	(55,067)	-	-
Capital grants					
Department for Transport	249,728	-	(21,728)	-	228,000
Other	4,342	-	(296)	-	4,046
Revaluation on long leasehold property	(5,977)	-	1,669	-	(4,308)
Total	<u>248,093</u>	<u>55,067</u>	<u>(75,422)</u>	<u>-</u>	<u>227,738</u>

CORNWALL MOBILITY CENTRE LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

24. Unrestricted funds (comparative)

	01-Apr-19 £	Incoming £	Outgoing £	Gain £	31-Mar-20 £
Unrestricted fund	698,393	932,880	(897,231)	-	734,042

Purposes of unrestricted funds

The reserves are held to fund potential deficits caused by adverse economic conditions and changes in Government funding. A reserve equal to twelve months of the Charity's day to day running costs, measured upon the last annual account, plus potential closing down costs is considered prudent and appropriate. Our current total funds (excluding fixed assets) represents 100.65% of this total.

25. Endowment funds (comparative)

	01-Apr-19 £	Incoming £	Transfers and Outgoing £	Unrealised Investment Loss £	31-Mar-20 £
Endowment Fund	362,784	330	-	(25,336)	337,778

Purposes of endowment funds

The endowment funds are held for the purpose of providing income to support the deficit on tuition and assessments. No such transfer has been made in the year.

26 Restricted funds (comparative)

	01-Apr-19 £	Incoming £	Outgoing £	Gains/losses/ Transfers £	31-Mar-20 £
Other grants	-	79,644	(79,644)	-	-
Capital grants					
Department for					
Transport	271,510	-	(21,782)	-	249,728
Other	6,690	-	(2,348)	-	4,342
Revaluation on long leasehold property	(7,646)	-	1,669	-	(5,977)
Total	270,554	79,644	(102,105)	-	248,093

CORNWALL MOBILITY CENTRE LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

27 Purposes of restricted funds

Other grants: for various activities

The capital restricted funds are held for the purpose of purchasing tangible fixed assets.

28 Transactions with Trustees

Due to the nature of the charity's operations and the composition of the board of Trustees, it is inevitable that transactions will take place with organisations in which a Trustee, or persons connected with them, may have an interest. Any transactions having taken place will be on a normal commercial basis.

29 Reconciliation of net expenditure to net cash flow from operating activities

	2021	2020
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	66,917	(11,818)
Adjustments for:		
Depreciation charges	20,355	22,461
Losses/(gains) on investments	(34,116)	25,336
Dividends and interest from investments	(15,241)	(18,006)
(Gains) on the sale of fixed assets	-	(10,567)
Decrease in stocks	(6,452)	8,242
(Increase) in debtors	(57,531)	39,121
(Decrease)/increase in creditors	133,604	(19,131)
Net cash generated by operating activities	107,536	35,638

