

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

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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

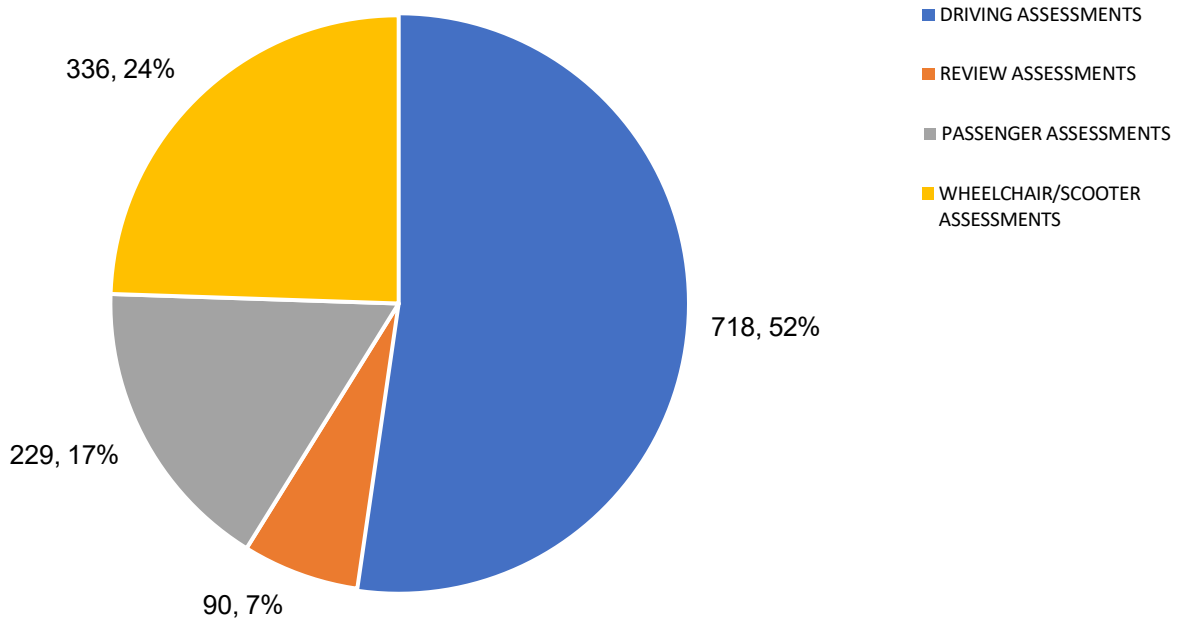
General Service Achievements

	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

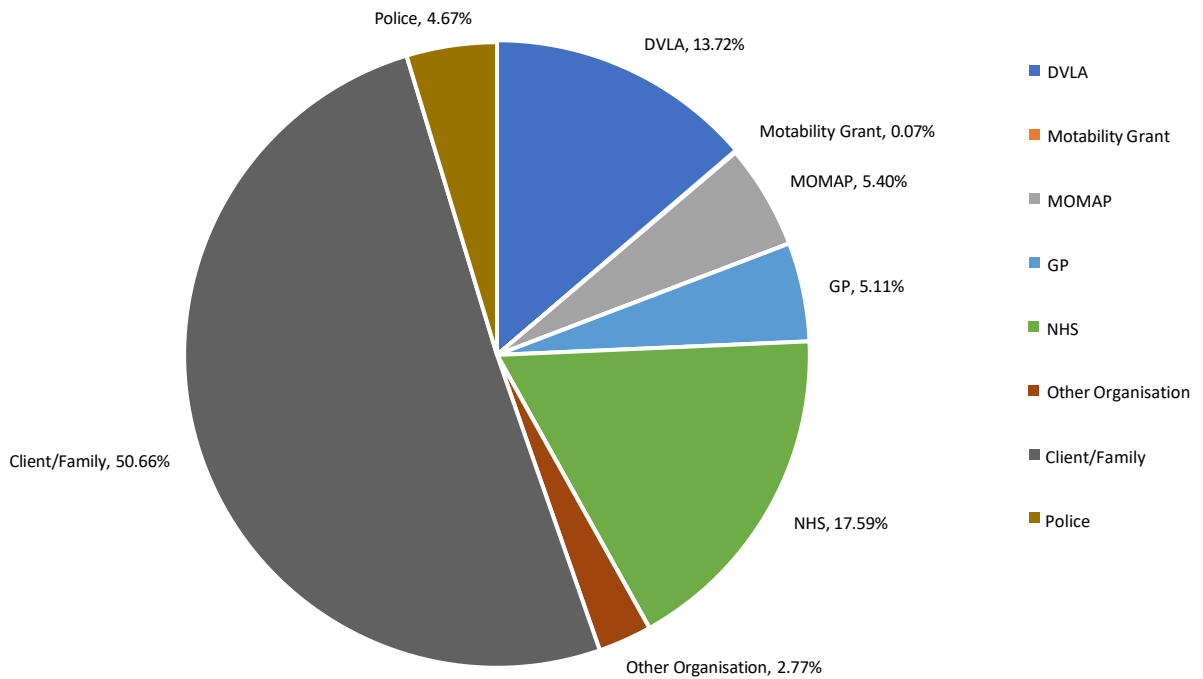
Cornwall Mobility Centre Limited

Trustees' Report Continued

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

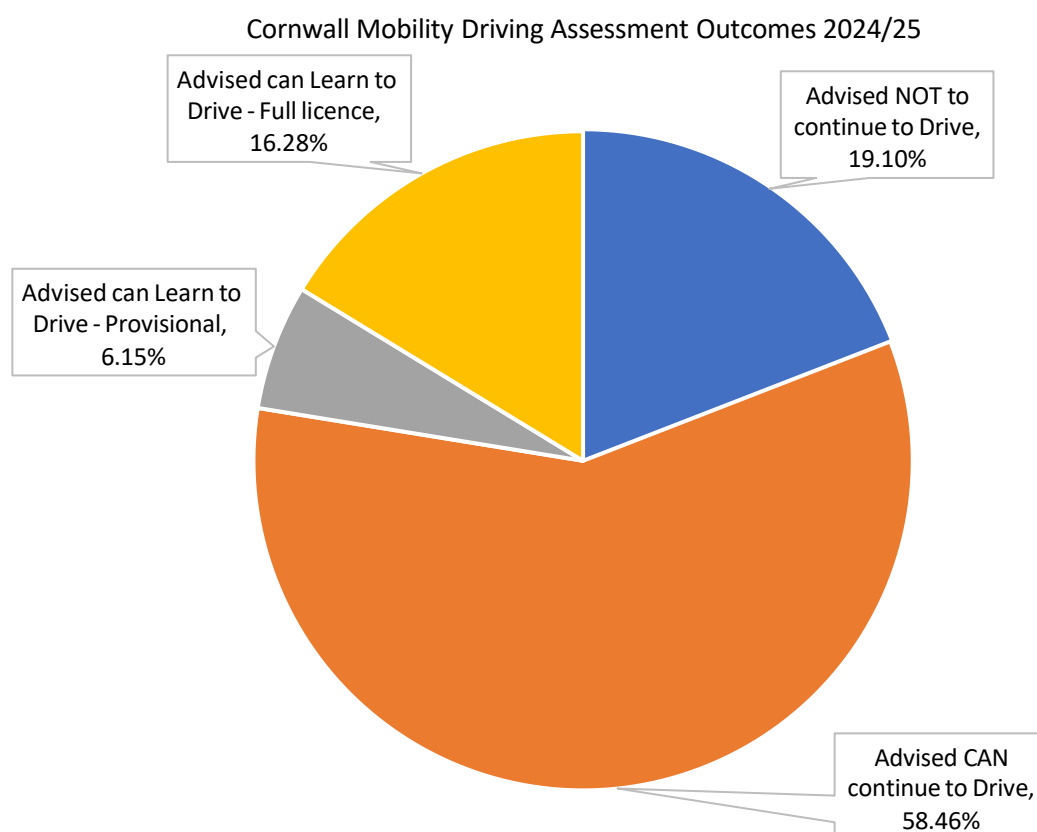


Cornwall Mobility DfT Assessments 2024/25 - Client Referral Route



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.

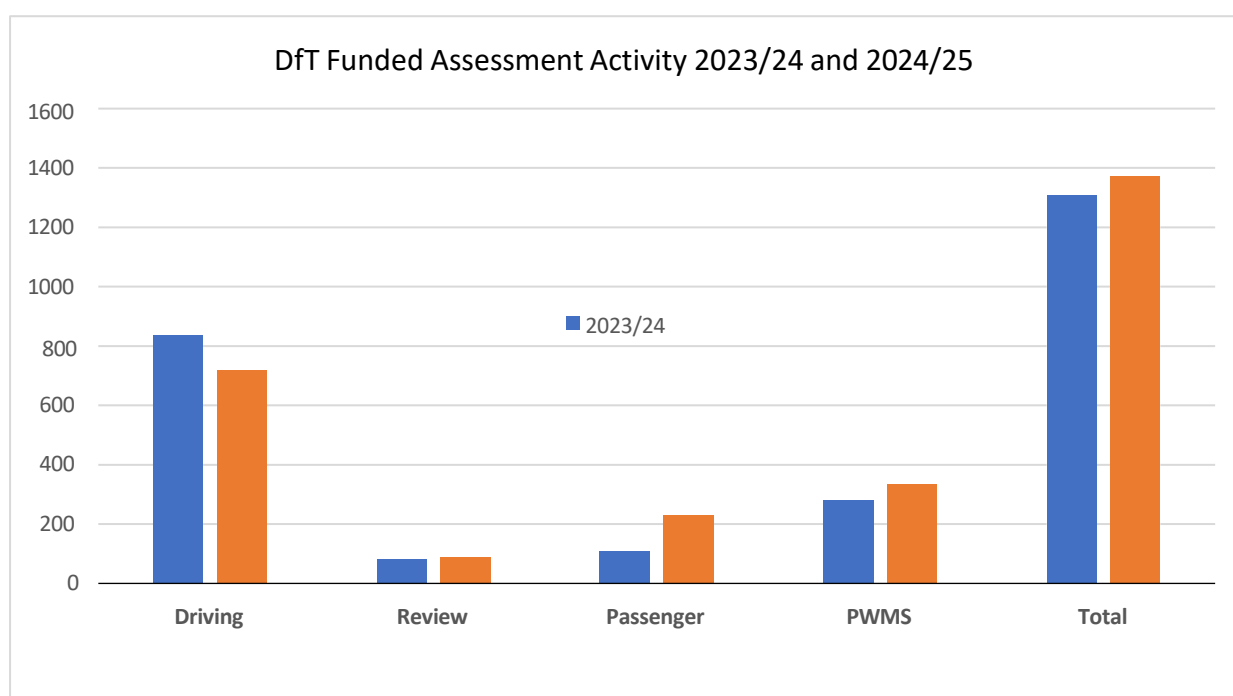
Cornwall Mobility Centre Limited

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	<ul style="list-style-type: none"> ▪ 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	<ul style="list-style-type: none"> ▪ Wheelchair Platform Lift 	Owned
Vauxhall Corsa Automatic FJ18 TKA	<ul style="list-style-type: none"> ▪ 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	<ul style="list-style-type: none"> ▪ Dual brake and clutch 	
Peugeot Boxer LWB Panel Van Manual MW15 WXO		Owned
Peugeot Expert Tepee WAV Manual GX61 DZS	<ul style="list-style-type: none"> ▪ 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
		1,303,751	1,054,028
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
		401,343	368,106
Creditors: Amounts falling due within one year	18	(109,504)	(166,654)
Net current assets		291,839	201,452
Net assets		1,595,590	1,255,480
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		711,229	633,341
Total funds	20	1,595,590	1,255,480

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 onand 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.

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.