

Disabled Motoring UK
(a company limited by guarantee and not having a share capital)

Report and Financial Statements

Year Ended

30 September 2023

Registered Company Number 05382417

Registered Charity Number 1111826

DISABLED MOTORING UK**Report of the Trustees (incorporating the Director's report) for the year ended 30 September 2023**

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DISABLED MOTORING UK

Report of the Trustees (incorporating the Director's report) for the year ended 30 September 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Companies Act 2006 and 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 published in October 2019.

Reference and administrative details

Registered Charity Name:	Disabled Motoring UK
Charity Registration Number:	1111826
Company Registration Number:	05382417
Registered Office:	Folly Farm, Upgate Street, Carleton Rode, Norwich, Norfolk, England, NR16 1NJ
Independent Examiner:	Mark Proctor FCA, DChA, Lovewell Blake LLP Chartered Accountants, Bankside 300, Peachman Way, Broadland Business Park, Norwich, Norfolk, NR7 0LB.
Bankers:	HSBC, 1 Market Place, Dereham, Norfolk, NR19 1DY
Investment Managers:	Gore Browne Investment Manager, Belvedere House, 2 Victoria Avenue, Harrogate North Yorkshire, HG1 1EL.
Solicitors:	Rogers and Norton, Connaught Lodge, Connaught Road, Attleborough, Norfolk, NR17 2BN

The Patron, Presidents and Vice Presidents were:

Patron:	Vacant
Joint Presidents:	Vacant
Vice Presidents:	Dr. Roger Berry Sir Peter Bottomley, MP The Right Honorable Tom Clarke, CBE, JP, MP Sir John Hannam Mr. Raymond King, MBE The Baroness Masham of Ilton, DL The Right Honorable The Lord Wigley

DISABLED MOTORING UK

Report of the Trustees (incorporating the Director's report) for the year ended 30 September 2023

Officers and Board of Trustees:

Chairman:	Mrs. Margaret Oldham, MBE
Vice Chairman:	Dr. David Fowler (Appointed as Vice Chair 13 May 2023) Mr. Keith Marsden (Resigned 21 October 2022) Mr. James Rawlings (Resigned 13 May 2023)
Treasurer:	Mr. Martyn Weller
Other Board Members:	Mrs. Helen Robinson Prof. Peter Wilson Mr. John Hill (Appointed 13 May 2023) Mr. Alan Norton (Appointed 13 May 2023)
Principal Officers:	Company Secretary Mr. Graham Footer Chief Executive Officer Mr. Graham Footer

DISABLED MOTORING UK

Report of the Trustees (incorporating the Director's report) for the year ended 30 September 2023

Objectives and Activities

The objects of DMUK are to promote and protect the welfare and personal mobility of all disabled people, whether drivers or non-drivers. The aim is to provide information and guidance to disabled motorists to enable them to make informed decisions about their personal independent mobility and transport requirements, which helps to prevent isolation and loneliness. The charity aims to assist disabled people in becoming independently mobile, whether through direct contact with our information officers, using our confidential casework service, or gaining further information from our website, newsletters, leaflets and monthly magazine.

DMUK believes that personal mobility impacts on every aspect of disabled people's lives and its object is to promote improved personal independent mobility and access for people with disabilities under the Equality Act 2010.

DMUK campaigns for and supports drivers, passengers, scooter and wheelchair users, families and carers. It fights to remove barriers to personal independent mobility and challenges government and businesses in the UK to address accessibility and ensure that access to goods and services is fair and equal for all.

Activities

DMUK is a D.P.O. organisation run by and for disabled people. With a hundred years of campaigning history behind the charity, DMUK has made a significant contribution to improving equality and access for disabled people. One of the most notable and long-running campaigns is to seek improvements to the national Blue Badge parking scheme. DMUK is committed to ensure that the Blue Badge parking concessions are not reduced and that the scheme is correctly administered and not abused. Many members have experienced parking difficulties in their city centres, at healthcare facilities and at transport interchanges and we are working hard to ensure that parking does not have a negative impact on the mobility of disabled people. The implementation of parking charges for Blue Badge holders in private car parks and increased use of barriers and pay and display machines has also caused problems for disabled motorists. DMUK continues to work with councils, local authorities and private parking companies and the British Parking Association (BPA) to ensure that all car parks are accessible for disabled motorists.

The Charity has continued its scheme by which car park operators can apply for the Disabled Parking Accreditation (DPA). From 1st April 2016 the British Parking Association (BPA) undertook the management of the DPA on behalf of the Charity. By September 2023 893 car parks had received accreditation.

Disabled motorists often experience problems refuelling and recharging their vehicles. DMUK is continuing to work with fuel providers and electric vehicle infrastructure providers to ensure that refuelling and recharging facilities are accessible. The provision of accessible public charging infrastructure is lagging far behind in the rollout of electric charge points and DMUK is working hard to address this inequitable disparity.

DMUK is committed to assisting disabled motorists with the transition to electric vehicles, by providing impartial information, advice and guidance and campaigning for better provision of accessible public charging infrastructure.

DMUK produces a monthly magazine which is edited in house and distributed to all fully subscribed paying members as part of their annual subscription.

Public Benefit

The Board of Trustees confirm that they have due regard to the Charity Commission's guidance on public benefit. The Board of Trustees consider that the Charity meets the Charity Commission's requirements by its object to promote improved personal mobility and access for all disabled people irrespective of age, sex or race; and to end discrimination and segregation.

DISABLED MOTORING UK

Report of the Trustees (incorporating the Director's report) for the year ended 30 September 2023

Achievements and Performance

DMUK has maintained its presence at meetings of the Motability Fora, the DWP P.I.P Stakeholder Fora, DFT Motorists Forum, Transport Focus Road User Panel, National Highways Roads for All Forum and the DVLA Stakeholders Forum.

Regular contact was maintained with the Department for Transport, the British Parking Association, Transport Focus, the DVLA and the DWP.

As noted above, DMUK has continued to be involved in a number of campaigns, one of which is to highlight the disappointing disproportionate provision of accessible public electric vehicle charging points compared to the number of standard charge points being installed across the country. DMUK is campaigning to ensure that people with disabilities are not left behind in the transition to electric vehicles and accessible electric vehicle infrastructure.

DMUK continues to be concerned with the problems experienced by motorists at supermarkets as disabled bays are frequently occupied by non-disabled shoppers and the charity has lobbied the large supermarkets to find ways of protecting the bays for disabled motorists.

DMUK Information Officers have continued to provide information and advice on a wide range of subjects to many disabled people including appeals against parking tickets.

As in other years the other key strategy has been to maintain and improve the service to members provided by the team of staff and through the magazine, and to campaign on the issues that matter to members. The Board has ensured that appropriate resources were made available to achieve this by appointing sufficient staff.

DMUK continues to work closely with its corporate partners and at 30th September 2023 had 24 corporate members each contributing up to £1,000 per annum in subscription fees.

During the year the DMUK website continued to be updated and improved and is seen as an essential tool in improving our communications with members. It regularly receives in excess of 23,000 'hits' each month.

Plans for the future

DMUK recognises that the transition to Electric Vehicles (EV) will be hugely challenging for disabled motorists and the charity is working closely with other organisations to improve the accessibility of public charge points. DMUK has partnered with the British Parking Association to create a new accessible parking and charging accreditation called Park Access. Park Access replaces the Disabled Parking Accreditation and incorporates accessible public charging as well accessible parking. It is the intention of both organisations to significantly grow the number of parking and charging sites on the scheme over the coming years. The DMUK Board are confident that Park Access will bring in significant income to the charity.

As reported in the Financial Review below membership numbers continue to fall, largely caused by the sad passing of some elderly members and others who decide to give up driving. This trend worsened with the Covid pandemic. The Charity continues to find difficulty in recruiting younger members.

DMUK has secured a contract with National Highways which has generated new income for the charity over the course of the year ahead.

The Charity will continue to work with Guide Dogs and the British Parking Association in bringing to the Government's attention the problems caused by pavement parking and the effects of changing Blue Badge eligibility criteria. It will closely monitor any proposed changes to mobility scooter legislation.

DISABLED MOTORING UK

Report of the Trustees (incorporating the Director's report) for the year ended 30 September 2023

Financial review

Summary

The financial statements are set out on pages 9 to 19.

Income Generation

The Charity's main source of income continues to be derived from membership subscriptions supported by donations and legacies from members together with various fundraising activities.

During the year ending 30 September 2023 the Charity has, like most other organisations, been adversely affected by the Covid 19 crisis. It's paying membership has continued to decline with the sad passing of many older members and has fallen to a figure under 4,000. In addition, income from the Disabled Parking Accreditation scheme has been below expectation as the parking industry was also adversely affected by the Covid crisis. It is to be hoped that the accreditation will grow again going forward.

The Income and Expenditure Account for the year shows a deficit of £5,836 but this figure includes £6,281 in 'one-off' staff redundancy costs as the Charity sought to reduce its running costs. In addition, new funding has been received since the end of the year which will allow the Charity to continue.

Reserves

Note 19 shows the movement in all the Organisation's funds in the year and gives an explanation of the nature and purpose of each fund. It remains the intention of the Board to maintain unrestricted reserves at a high enough level to cover at least six months' operating costs which amounts to approximately £109k. This is not the situation at 30 September 2023 with unrestricted reserves amounting to £1,949 (2022: £7,785), therefore additional funding and/or revenue streams are required to remedy the situation. Total funds at the year end amount to £1,949 which consists entirely of unrestricted funds (2022: £7,785).

Going Concern

DMUK's financial situation has changed since the last going concern statement in the 2021/2022 Annual Accounts. The charity has secured funding through a contract with National Highways and together with its partner, The British Parking Association, has launched a new accessible charging and parking accreditation called Park Access, which both organisations are confident will generate significant income in the years ahead. The charity has also received generous donations through legacies. Going forward the DMUK Board of Trustees are now confident that DMUK can become a sustainable charity without having to rely solely on membership income.

DISABLED MOTORING UK

Report of the Trustees (incorporating the Director's report) for the year ended 30 September 2023

Structure, Governance and Management

Governing Document

Disabled Motoring UK (DMUK) is a Charitable Company limited by guarantee, incorporated as Mobilise Organisation on 3 March 2005 and registered as a charity on 26 October 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association, as amended on 18 May 2013, 9 May 2015 and 20 May 2017. The company changed its name in 2011 to Disabled Motoring UK.

Members

There are four classes of membership. Full membership is open to all disabled people whose impairment affects their personal mobility. Associate membership is open to other people who do not meet the eligibility criteria for full membership, and individual persons who are interested in furthering the objects of the charity. Affiliated membership is open to voluntary organisations and not for profit bodies representing disabled people who are interested in furthering the objects of the charity. Corporate membership is open to corporate bodies that support the objects of the charity. Only full members are members for the purpose of the Companies Acts and only they have voting rights. A further type of Associate membership allows 'online' members who pay no subscription. These members do not receive the Charity's magazine but do receive a monthly online newsletter.

The liability of members is limited. Every full member commits, if the charity is dissolved while he or she is a member, to contribute such sum (not exceeding £10) as may be demanded of him or her towards the payment of the debts and liabilities of the charity incurred before he or she ceases to be a member, and of the costs, charges and expenses of winding up and the adjustment of the rights of the contributories among themselves.

Recruitment and election of Trustees and the election of the Chairman

At annual general meetings one third of the Board members retire from office. All retiring Board members are eligible for re-election. All members of the Board are subject to direct election by the membership. The election results are based on the first past the post system.

The Chairman of the Board is nominated by the Board for approval at the Annual General Meeting and is elected for a period of three years and may not serve more than one consecutive term of office.

The Board of Trustees has the option of inviting non-voting experts and advisors to their meetings. A maximum of five full members may be co-opted onto the Board until the next annual general meeting and are not to be taken into account when determining the Board members who are to retire by rotation.

Only full members may become a member of the Board of Trustees. The charity is an organisation of disabled people, working for disabled people, and is managed by disabled people. The maximum number elected to the Board may not exceed nine.

Any Trustee who has served three consecutive terms of office shall stand down and shall not be eligible for re-election at the Annual General Meeting at which he or she stands down nor the subsequent one unless such a re-appointment is approved by the Charity in general meeting.

Trustee induction and training

At the first Board meeting following the annual general meeting, Board members are advised of the standard administration procedures and how meetings are to be conducted. The responsibility of Board members to the membership, employees and fellow Trustees, and the duties of the Trustees are also covered.

DISABLED MOTORING UK

Report of the Trustees (incorporating the Director's report) for the year ended 30 September 2023

All new members of the Board are provided with an information pack which includes details of the Charity Commission guidance notes CC3 – 'The Essential Trustee What you need to know, and What you need to do', a copy of the Memorandum and Articles of Association, the latest set of management accounts, copies of the minutes from the last Board meeting and other relevant paperwork. Board members are invited by the Chief Executive to spend a day at the National Office meeting staff and undergo induction as to the operation of the charity.

Administration of the charity

The Board met remotely via Zoom four times during the financial year. Representatives were appointed to the National Highways Roads for All Forum, the Professional Development and Standards Board of the British Parking Association, the DWP PIP Stakeholder Forum and the DVLA Charities Forum. Sub committees and task groups meet for various items of work and these involve both internal and external people.

Risk management

During the year The Board of Trustees continued to consider the major risks to which the charity was exposed. The continuing fall in the numbers of members with the consequent fall in financial reserves was identified as the prime risk to the charity.

Independent Examiner

Mark Proctor FCA DChA of Lovewell Blake LLP has expressed his willingness to continue as Independent Examiner and a resolution to re-appoint him will be proposed at the Annual General Meeting in 2024.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

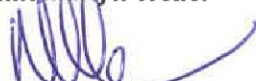
The trustees' annual report (incorporating the directors' report) was approved on and signed on behalf of the board of trustees by:

Mrs. Margaret Oldham MBE



Chairman

Mr. Martyn Weller



Treasurer

DISABLED MOTORING UK
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DISABLED MOTORING UK for the year ended 30 September 2023

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2023 which are set out on pages 9 to 19.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

In regards to going concern, I would draw attention to the issues highlighted by the Trustees within the annual report and note 3 to the financial statements. I have not identified any other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

Date:

DISABLED MOTORING UK
Statement of Financial Activities (incorporating the Income and Expenditure Account)
Year ended 30 September 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Income and endowments from:					
Donations and Legacies	5	38,136	-	38,136	23,846
Charitable activities	6	152,381	-	152,381	196,103
Other trading activities	7	18,280	-	18,280	14,958
Investments	8	68	-	68	1,222
Total income and endowments		208,865	-	208,865	236,129
Expenditure on:					
Investment Management Costs	9	-	-	-	486
Raising funds	9	29,991	-	29,991	45,833
Charitable activities	9	185,990	-	185,990	220,204
Total expenditure	9	215,981	-	215,981	266,523
Net expenditure before gain / (loss) on investments		(7,116)	-	(7,116)	(30,394)
Net gain / (loss) on investments	14	1,280	-	1,280	(4,236)
Net movement in Funds		(5,836)	-	(5,836)	(34,630)
Reconciliation of funds:					
Total funds brought forward		7,785	-	7,785	42,415
Total funds carried forward	19	1,949	-	1,949	7,785

The statement of activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

The notes on pages 11-19 form part of these financial statements.

DISABLED MOTORING UK
Balance Sheet as at 30 September 2023

Company number: 05382417

	Note	2023	2022
Fixed assets			
Tangible assets	13	-	-
Investments	14	24	38,984
		<u>24</u>	<u>38,984</u>
Current assets			
Debtors and prepayments	15	24,335	10,625
Cash at bank and in hand		31,951	17,932
		<u>56,286</u>	<u>28,557</u>
Creditors: amounts falling due within one year	16	(54,361)	(59,756)
Net current assets / (liabilities)		<u>1,925</u>	<u>(31,199)</u>
Total assets less current liabilities		<u>1,949</u>	<u>7,785</u>
Net assets		<u>1,949</u>	<u>7,785</u>
Funds of the Charity			
Unrestricted funds	19	1,949	7,785
Total Charity Funds	19	<u>1,949</u>	<u>7,785</u>

For the year ending 30 September 2023 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved and authorised for issue by the Trustees on the and are signed on their behalf by:



Mr. Martyn Weller Treasurer, DM UK

The notes on pages 11-19 form part of these financial statements.

DISABLED MOTORING UK

Notes forming part of the financial statements for the year ended 30 September 2023

1 General Information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Folly Farm, Upgate Street, Carleton Rode, Norwich, Norfolk, England, NR16 1NJ.

2 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

3 Accounting policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation investment assets measured by fair value through income or expenditure.

The financial statements are prepared in sterling which is the functional currency of the entity.

The charity constitutes a public benefit entity as defined by FRS 102.

Going Concern

DMUK's financial situation has changed since the last going concern statement in the 2021/2022 Annual Accounts. The charity has secured funding through a contract with National Highways and together with its partner, The British Parking Association, has launched a new accessible charging and parking accreditation called Park Access, which both organisations are confident will generate significant income in the years ahead. The charity has also received generous donations through legacies. Going forward the DMUK Board of Trustees are now confident that DMUK can become a sustainable charity without having to rely solely on membership income.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor.

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Affairs when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment is included when receivable.
- Income from charitable activities is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

DISABLED MOTORING UK

Notes forming part of the financial statements for the year ended 30 September 2023 (Continued)

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is recorded as part of the expenditure to which it relates.

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- 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.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Tangible Fixed Assets and depreciation

Tangible fixed assets costing more than £1,500 are capitalised and included at cost including any incidental expenses of acquisition.

Computers	33% on cost
Fixtures, furniture and equipment	20% on cost

Investments

Investments held as fixed assets are revalued at fair value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities

Pension Costs

Contributions to the Organisation's defined contribution pension scheme (a stakeholder scheme) are charged to the Statement of Financial Activities in the year in which they become payable.

Operating Leases

Rentals under operating leases and hire agreements are charged to the income and expenditure account as incurred.

Taxation

The organisation as a charity is not liable for assessment to tax on its results to the extent that they are applied to charitable objectives.

Redundancy

Where an obligation to make a redundancy or termination payment exists such payment will be made in line with statutory minimum rates. Such costs will be included by the Charity and accounted for on an accruals basis and included within employee benefits.

DISABLED MOTORING UKNotes forming part of the financial statements for the year ended 30 September 2023 *(Continued)***Financial Instruments**

A financial asset or financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised as the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt Instruments are subsequently measured at amortised cost.

4 Status of Charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding-up is limited to £10.

The charity has obtained the consent of the Registrar of Companies to be exempt from the requirement to use the word 'Limited' in its name.

5 Donations and Legacies

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Donations	24,096	-	24,096	8,547
Legacies	1,018	-	1,018	-
Gift Aid	13,022	-	13,022	15,299
	<u>38,136</u>	<u>-</u>	<u>38,136</u>	<u>23,846</u>

6 Charitable Activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Membership Subscriptions	104,344	-	104,344	112,800
Magazine Editorial	16,114	-	16,114	14,916
DPA Accreditation	31,923	-	31,923	35,494
Innovate Project	-	-	-	32,893
	<u>152,381</u>	<u>-</u>	<u>152,381</u>	<u>196,103</u>

DISABLED MOTORING UKNotes forming part of the financial statements for the year ended 30 September 2023 *(Continued)***7 Other Trading Activities**

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Ferry concessions	40	-	40	36
Sticker sales, recycling etc.	2,072	-	2,072	2,284
Fund Raising	16,168	-	16,168	12,638
	<u>18,280</u>	<u>-</u>	<u>18,280</u>	<u>14,958</u>

8 Investment Income

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Dividend income	68	-	68	1,222
	<u>68</u>	<u>-</u>	<u>68</u>	<u>1,222</u>

9 Expenditure

	Charitable Activities £	Raising Funds £	Investment M'ment Fees £	2023 Total £	2022 Total £
Salary costs	95,763	23,350	-	119,113	146,334
Staff expenses	5,604	-	-	5,604	4,995
Building costs	11,084	-	-	11,084	14,039
Postage	5,415	-	-	5,415	5,637
Other general costs	28,352	-	-	28,352	32,709
Magazine expenses	27,513	-	-	27,513	29,387
Exhibitions and events	143	-	-	143	73
Fundraising/Marketing	-	6,641	-	6,641	17,893
Governance Costs	12,116	-	-	12,116	15,456
Total Expenditure	<u>185,990</u>	<u>29,991</u>	<u>-</u>	<u>215,981</u>	<u>266,523</u>

Expenditure in both the current and previous year is unrestricted.

DISABLED MOTORING UKNotes forming part of the financial statements for the year ended 30 September 2023 *(Continued)***10 Analysis of Governance Costs**

	2023	2022
	£	£
Salary Costs	6,302	7,818
Independent Examination Fees	5,265	5,205
Professional Fees	38	1,473
Trustee Expenses	511	960
	12,116	15,456

11 Net (Expenditure) have been arrived at after charging

	2023	2022
	£	£
Independent Examination Fees	5,265	5,205
Hire of Equipment Operating Leases	2,658	2,968
Property Rental Operating Leases	9,600	13,667

12 Employees' costs and Trustees' expenses

	2023	2022
	£	£
Wages and salaries	107,287	138,117
Redundancy costs	6,281	-
Social security costs	4,990	7,231
Other pension and life insurance costs	6,857	8,804
	125,415	154,152

The average number of employees during the year was 5 (2022: 6).

The number of employees earning over £60,000 per annum was £nil (2022: £nil).

Key Management personnel remuneration amounted to £45,232 (2022: £48,309) in respect on one employee.

The Trustees received no remuneration.

Two Trustees had expenses totalling £511 (2022: four Trustees £960) reimbursed for travel, accommodation, subsistence and telephone charges.

The Organisation provides Trustee Indemnity insurance. The premium paid during the year was £500. (2022: £600).

The Organisation also provides Professional Indemnity cover to protect the charity from any possible claims in connection with its information service. The premium paid during the year was £500 (2022: £600).

DISABLED MOTORING UKNotes forming part of the financial statements for the year ended 30 September 2023 *(Continued)***13 Tangible fixed assets**

	Computer fixtures, furniture & equipment £	Total £
Cost at 1 October 2022	14,312	14,312
At 30 September 2023	14,312	14,312
Depreciation:		
At 1 October 2022	14,312	14,312
At 30 September 2023	14,312	14,312
Net book value at 30 September 2023	-	-
Net book value at 30 September 2022	-	-

14 Fixed asset investments

	Listed Investments £
Cost or valuation	
At 1 October 2022	38,984
Disposals	(38,960)
Fair value movements	-
Cash movements	-
At 30 September 2023	24
Historic Cost of Investments at 30 September 2023	10

Included within the fixed asset investments is £nil (2022: £410) of cash available for reinvestment.

DISABLED MOTORING UKNotes forming part of the financial statements for the year ended 30 September 2023 (*Continued*)**15 Debtors**

	2023	2022
	£	£
Other debtors	15,660	1,650
Prepayments and accrued income	8,675	8,975
	24,335	10,625

16 Creditors – amounts falling due within one year

	2023	2022
	£	£
Trade creditors	3,029	3,155
Taxation and social security	1,332	2,592
Other creditors	3,475	1,828
Accruals and deferred income	46,525	52,181
	54,361	59,756

17 Deferred Income

Deferred Income refers to membership subscriptions and 100 Club income received in the year which relates to 2023/24

	2023	2022
	£	£
Balance at 1 October	47,271	51,029
Income deferred during the year	41,525	47,271
Income released from the previous year	(47,271)	(51,029)
Balance at 30 September	41,525	47,271

DISABLED MOTORING UK

Notes forming part of the financial statements for the year ended 30 September 2023 (Continued)

18 Analysis of net assets between funds
Year ended 30 September 2023

	Restricted Funds £	General Funds £	Total £
Fixed assets	-	-	-
Investments	-	24	24
Net current assets	-	1,925	1,925
	<u>-</u>	<u>1,949</u>	<u>1,949</u>

Year ended 30 September 2022

	Restricted Funds £	General Funds £	Total £
Fixed assets	-	-	-
Investments	-	38,984	38,984
Net current liabilities	-	(31,199)	(31,199)
	<u>-</u>	<u>7,785</u>	<u>7,785</u>

19 Movement on Funds during year ended 30 September 2023

	At 1 October 2022 £	Income £	Expenditure (inc. gains / losses) £	Transfers £	At 30 September 2023 £
Unrestricted Funds	7,785	208,865	(214,701)	-	1,949
Total Funds	<u>7,785</u>	<u>208,865</u>	<u>(214,701)</u>	<u>-</u>	<u>1,949</u>

Year ended 30 September 2022

	At 1 October 2021 £	Income £	Expenditure (inc. gains / losses) £	Transfers £	At 30 September 2022 £
Unrestricted Funds	42,415	236,129	(270,759)	-	7,785
Total Funds	<u>42,415</u>	<u>236,129</u>	<u>(270,759)</u>	<u>-</u>	<u>7,785</u>

DISABLED MOTORING UK**Notes forming part of the financial statements for the year ended 30 September 2023 (Continued)**

The Charity operates a defined contribution scheme (a stakeholder scheme) which is available to all of the charity's employees. Contributions are charged in the accounts as incurred and there were no outstanding or proposed contributions as at the balance sheet date. Pension costs charged in the year were £6,342 (2022: £8,128).

21 Commitments under operating leases

As at 30 September 2023, the company had annual commitments under a non-cancellable lease as set out below:

	2023	2022
	£	£
Not Later than one year	2,368	2,216
Later than one year and not later than 5 years	3,600	3,167
	<u>5,968</u>	<u>5,383</u>

22 Related Parties

There are no related party transactions during the current or previous year.

