

REGIONAL DRIVING ASSESSMENT CENTRE

England & Wales · Charity number 1122214

Details

Status Registered

Legal form Charitable company

Company number [05962393](#)

Registered 2008-01-08

Register [View on the Charity Commission register](#)

Contact

Address Patricks Farm
Meriden Road
Hampton-in-Arden
Solihull
B92 0LT

Phone 03003002240

Email info@rdac.co.uk

Website www.rdac.co.uk

Activities

Objects: The Charity's Objects are specifically restricted to the following:- 3.1 to relieve and assist people with physical and cognitive impairments, as well as those people with impaired mobility, or those who may be vulnerable to such conditions, by reason of age or infirmity in any way which shall for the time being be charitable in law; and 3.2 to promote for the benefit of the public the preservation and protection of life by promoting the improvement of standards of driving and road safety.

Activities: We provide assessments for the elderly and people with disabilities in order to maintain and enhance independence.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE: WEST MIDLANDS AND OXFORDSHIRE.
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,972,045	£2,022,355	£920,117	44
2024-03-31	£1,851,471	£1,931,123	£970,427	45
2023-03-31	£1,763,157	£1,946,069	£1,050,079	44
2022-03-31	£1,699,561	£1,693,094	£1,693,094	40
2021-03-31	£1,774,019	£1,382,667	£1,226,524	39

Trustees

Name	Role	Appointed
Robert Eric Heap Mr	Chair	2019-06-30
Ahmad Makhdoom Chishti		2017-06-13
Deborah Roadnight		2024-11-14
Dr Mark Pearson		2022-11-11
GERRY RUSSELL		2015-04-18
Karen Barbara Forbes		2017-06-13
Michael Roadnight		2024-11-14
PATRICK MC CORMICK		2012-02-22

REGIONAL DRIVING ASSESSMENT CENTRE

England & Wales - Charity number 1122214

Accounts

Charity registration number 1122214 (England and Wales)

Company registration number 05962393

**REGIONAL DRIVING ASSESSMENT CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

REGIONAL DRIVING ASSESSMENT CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P McCormick Mr M N Nelson-Smith Mr G Russell Mr A M Chishti Ms K B Forbes Mr R E Heap Dr M J Pearson Mrs D Roadnight Mr M Roadnight	(Appointed 14 June 2025) (Appointed 10 June 2025)
Secretary	Ms C Brown	
Charity number (England and Wales)	1122214	
Company number	05962393	
Registered office	Patrick Farm Barns Meriden Road Hampton-In-Arden Solihull United Kingdom B92 0LT	
Auditor	Ormerod Rutter Limited The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY	

REGIONAL DRIVING ASSESSMENT CENTRE

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REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the 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 (FRS 102) (effective 1 January 2019)".

The charity also trades under the name RDAC.

Objectives and activities

Policies and objectives

The charity's activities and services are summarised in its Mission Statement, i.e. to empower people with accessibility needs by providing individual mobility solutions, supporting independence and safety in their journeys.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Review of activities

The Regional Driving Assessment Centre (RDAC) is one of the 20 centres across the UK accredited by Driving Mobility (DM) to help the elderly and disabled people achieve independent mobility. The charity was established in 2006 and started trading in 2007.

Having originally been based in Birmingham, in March 2020, our Head Office facility moved to purpose-built accommodation in Hampton in Arden, Solihull. We operate 2 accredited centres, Solihull and Manchester which support, 5 satellite centres which operate at least 4 days a week, and 2 outreach centres which operate 3 days a week.

Achievements

As with many organisations, the 2024-2025 year has continued to have its business challenges, with a number of financial pressures from the first budget of a new government and the global impact on premises, utilities and consumables costs.

The organisation continued to benefit from the ongoing support of the Department for Transport and our involvement with the Driving Mobility charity. Over the year, the hard work and dedication of RDAC staff has enabled the challenges of working in the sector to be met.

There were changes to the senior management team during the year, the Chief Executive Officer left in April of 2024 after being at RDAC for almost 4 years, their responsibilities being allocated to other senior managers. A new Chief Executive Officer, Claire Brown came into post at the end of June 2024, bringing experience from the wider third sector and immediately working towards a sustainable organisation.

The RDAC Driving School and paediatric clinics continued both at the Solihull and Manchester centres in addition to specific theory test support to engage learners who were struggling to get progress before practical lessons.

Throughout the year, RDAC staff were involved in a number of exhibitions and events across the region to promote and develop both RDAC and Driving Mobility services. During the year, a successful presentations to engage referral agencies, clients, staff from local NHS, Third sector and representative community organisations, ensured that RDAC continued to build partnerships externally.

RDAC staff continued to successfully undertake their academic qualifications through Oxford Brooks University. A number of these face-to-face training / teaching sessions were held at our centres. RDAC staff continued to provide expertise in several working groups and the CEO was nominated to join the board of Driving Mobility.

RDAC also acted as host / trainers for the training of new driving assessment staff, both from other centres in the UK and from overseas.

REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Specific aspects have included: -

- Ongoing staff training and development with a specific focus on improvements in customer service, business improvements towards efficiency, diversity and inclusion and dealing with difficult conversations.
- Improvement of Accreditation Standards specifically on waiting times for clients, the customer journey, report writing and improving the consistency of assessment processes.
- RDAC undertook a health and safety review and developed a corporate risk register with linked operational risk procedures and a review of insurance cover for the organisation.
- Staff were involved in developing a new set of values and behaviors for the organisation, outlining the cultural standards RDAC wants to promote for the benefit of staff and clients.
- The senior management team developed a new 5-year strategy for the organisation with clear goals in developing a sustainable person-centered future for RDAC.
- Regular Trustees meetings and Trustees being involved in all colleague meetings, a new Finance and governance subgroup and external DM events.
- Review of both internal and external targets, developing and implementing a new appraisal process which included value-based targets.
- Use of the RDAC facilities for both RDAC and DM activities. RDAC hosted 2 training sessions which other DM and third sector organisations were able to benefit from business improvement training.
- Internal communication was reviewed and monthly staff all colleague meetings were instigated, further use of the online HR systems streamlined the roll out of online compliance training and regular policy and process updates.
- Quarterly practice meetings were established for the OT and ADI professionals to improve practice sharing and ensure informal training opportunities were in place.
- During November 2024, 1 trustee resigned.
- During June 2025, 2 new trustees were appointed.

Financial review

RDAC undertook a full financial review in 2024 due to financial pressures externally and a lack of increased funding, the review led to consolidation of operational services reducing the number of smaller outreach centres by 5. In addition new finance processes were developed alongside a new accountant Jane Collins, while Debbie Barnett left the organisation as the finance officer.

REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs and ongoing obligations. In 2024, the year started with continued uncertainty over the VAT position of the charity, and it was deemed prudent to hold sufficient free reserves to cover any potential repayment which might occur in the future. The VAT position was resolved by the end of December 2024 but with a significant liability to the charity of £429,124. This comprises of 'overclaimed' VAT of £363,475 and a partial interest charge of £65,649. Amounts previously provided for in the financial statements were £335,875 meaning there is unexpected expenditure added to the 2024-25 Statement of Financial Position to account for the interest element and under provision of overclaimed VAT. The RDAC board are already seeking ministerial support to question the high interest charge.

In the meantime RDAC have a payment agreement to ensure reserves for the maximum time period while new funding opportunities are secured. The charity deregistered for VAT on 31 March 2025 and has a clearer position on any elements of the organisation which would need to be VAT registered if developed.

Total funds held amount to £920,117 (2024: £970,427) of which £Nil (2024: £Nil) is restricted. The charity has no designated reserves. The net book value of assets are £1,333,799 (2024: £1,357,524) which would be required to be disposed of to realise funds.

Plans for future periods

At the end of March 2025, the RDAC Chief Executive and board agreed the 5 year strategy and plans were developed into actions quickly, ensuring the growing relationship with current funders like the Department For Transport, DVLA and the Motability Foundation continued.

The plans for 2025-2030 include:-

- Developing new services to support mature driver appraisals, more family facing support, better access assessments, access to accessible flight support and a service aimed at widened support for young disabled drivers to complete the whole process of learning to drive.
- Succession planning against an organisational structure which is fit for the future.
- Developing operations to reach 7,000 assessments but growing sustainably across the region.
- Improving our website and communications to ensure they are accessible and future fit for AI marketing.
- RDAC will continue to put people at the centre of what we do recognising achievements, ensuring professional excellence and using innovation to continuously improve.
- Implement a fundraising strategy to diversify sources and sustain the organisation.
- Embed a values based culture which supports innovation and leadership.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Trustees

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr P McCormick

Mr M N Nelson-Smith

Mr G Russell

Mr P Seedhouse

(Resigned 14 November 2024)

Mr A M Chishti

Ms K B Forbes

Mr R E Heap

Dr M J Pearson

Mrs D Roadnight

(Appointed 14 June 2025)

Mr M Roadnight

(Appointed 10 June 2025)

REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Method of appointment or election of Trustees

The Trustees are elected at the annual general meeting and subject to re-election at each subsequent Annual General Meeting.

The directors of the company are also the charity trustees for the purposes of company law, and serve as members of the Management Committee. Those who served during the year are shown in the legal and administrative details.

All members of the Management Committee give their time voluntarily and receive no benefits from the charitable company apart from expenses reclaimed as disclosed in the notes to the accounts.

We recruit through word-of-mouth, through voluntary agencies and by direct approach to people who have skills that we require. In accordance with our Memorandum and Articles of Association members are nominated and elected at our Annual General Meeting. We can also co-opt members throughout the year.

Organisational structure and decision making

The organisation is run by the Board of Trustees. The Chief Executive (Claire Brown), supported by the Senior Management Team, is responsible to the Trustees.

Policies adopted for the induction and training of Trustees

The Trustees in conjunction with the CEO have now produced an updated induction and training policy which requires the Chair of the Trustees and the RDAC management team to ensure the induction process is carried out effectively.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Regional Driving Assessment Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the 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.

Auditor

In accordance with the company's articles, a resolution proposing that Ormerod Rutter Limited be reappointed as auditor of the company will be put at a General Meeting.

REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.


.....
Mr R E Heap
Trustee

Date: 31/03/25

REGIONAL DRIVING ASSESSMENT CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF REGIONAL DRIVING ASSESSMENT CENTRE

Opinion

We have audited the financial statements of Regional Driving Assessment Centre (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the 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 financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

REGIONAL DRIVING ASSESSMENT CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF REGIONAL DRIVING ASSESSMENT CENTRE

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company, we identified the principal risks of non-compliance with laws and regulations including those that have a direct impact on the preparation of the financial statements and the extent to which non-compliance might have a material effect on the financial statements. Audit procedures performed included discussions with management, review of board meeting minutes, testing of journals, designing and performing audit procedures and challenging assumptions and judgements made by management in relation to accounting estimates.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available 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 charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

REGIONAL DRIVING ASSESSMENT CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF REGIONAL DRIVING ASSESSMENT CENTRE



Colm McGrory FCA (Senior Statutory Auditor)

For and on behalf of Ormerod Rutter Limited, Statutory Auditor

Chartered Accountants

The Oakley

Kidderminster Road

Droitwich

Worcestershire

WR9 9AY

Date: 3/11/2025...

Ormerod Rutter Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

REGIONAL DRIVING ASSESSMENT CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	Notes	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Income and endowments from:							
Donations and legacies	3	185	-	185	50	-	50
Charitable activities	4	1,836,038	114,608	1,950,646	1,744,081	94,600	1,838,681
Investments	5	9,795	-	9,795	7,270	-	7,270
Other income	6	11,419	-	11,419	5,470	-	5,470
Total income		<u>1,857,437</u>	<u>114,608</u>	<u>1,972,045</u>	<u>1,756,871</u>	<u>94,600</u>	<u>1,851,471</u>
Expenditure on:							
Charitable activities	7	1,814,495	114,608	1,929,103	1,832,898	98,225	1,931,123
Other expenditure	13	93,252	-	93,252	-	-	-
Total expenditure		<u>1,907,747</u>	<u>114,608</u>	<u>2,022,355</u>	<u>1,832,898</u>	<u>98,225</u>	<u>1,931,123</u>
Net expenditure and movement in funds		(50,310)	-	(50,310)	(76,027)	(3,625)	(79,652)
Reconciliation of funds:							
Fund balances at 1 April 2024		970,427	-	970,427	1,046,454	3,625	1,050,079
Fund balances at 31 March 2025		<u>920,117</u>	<u>-</u>	<u>920,117</u>	<u>970,427</u>	<u>-</u>	<u>970,427</u>

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

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

REGIONAL DRIVING ASSESSMENT CENTRE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	15		1,333,799		1,357,524
Current assets					
Debtors	16	113,140		82,227	
Cash at bank and in hand		455,274		651,371	
		<u>568,414</u>		<u>733,598</u>	
Creditors: amounts falling due within one year	18	<u>(446,948)</u>		<u>(549,915)</u>	
Net current assets			<u>121,466</u>		<u>183,683</u>
Total assets less current liabilities			<u>1,455,265</u>		<u>1,541,207</u>
Creditors: amounts falling due after more than one year	19		(515,148)		(550,780)
Provision for other liabilities	20		<u>(20,000)</u>		<u>(20,000)</u>
Net assets			<u>920,117</u>		<u>970,427</u>
The funds of the charity					
Unrestricted funds	26		<u>920,117</u>		<u>970,427</u>
			<u>920,117</u>		<u>970,427</u>

REGIONAL DRIVING ASSESSMENT CENTRE

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

The Trustees acknowledges their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 31/11/25


.....
Mr R E Heap
Trustee

Company registration number 05962393 (England and Wales)

REGIONAL DRIVING ASSESSMENT CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	24		(181,324)		31,734
Investing activities					
Purchase of tangible fixed assets		(4,195)		(5,807)	
Proceeds from disposal of tangible fixed assets		14,994		6,971	
Investment income received		9,795		7,270	
Net cash generated from investing activities			20,594		8,434
Financing activities					
Repayment of bank loans		(35,367)		(32,849)	
Net cash used in financing activities			(35,367)		(32,849)
Net (decrease)/increase in cash and cash equivalents			(196,097)		7,319
Cash and cash equivalents at beginning of year			651,371		644,052
Cash and cash equivalents at end of year			<u>455,274</u>		<u>651,371</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Regional Driving Assessment Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Patrick Farm Barns, Meriden Road, Hampton-In-Arden, Solihull, B92 0LT, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probably that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Assets costing £1,000 or more are capitalised as tangible fixed assets and are carried at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold property	over the lease term
Fixtures and fittings	20% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2025	2024
	£	£
Donations and gifts	185	50

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants and contracts	1,554,129	114,608	1,668,737	1,526,068	94,600	1,620,668
Assessments and courses	263,392	-	263,392	198,726	-	198,726
Driving lessons	18,517	-	18,517	19,287	-	19,287
	<u>1,836,038</u>	<u>114,608</u>	<u>1,950,646</u>	<u>1,744,081</u>	<u>94,600</u>	<u>1,838,681</u>

5 Investment income

	2025 £	2024 £
Interest receivable	<u>9,795</u>	<u>7,270</u>

6 Other income

	2025 £	2024 £
Net gain on disposal of tangible fixed assets	<u>11,419</u>	<u>5,470</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Charitable activities

	2025	2024
	£	£
Staff costs	1,325,189	1,295,626
Vehicle costs	90,844	105,615
Related costs	40,839	16,080
Training	11,198	7,898
Bad debts	8,398	-
Insurance	45,565	44,147
Irrecoverable VAT	197	11,261
	<u>1,522,230</u>	<u>1,480,627</u>
Share of support costs (see note 8)	366,316	436,520
Share of governance costs (see note 8)	40,557	13,976
	<u>1,929,103</u>	<u>1,931,123</u>
Analysis by fund		
Unrestricted funds	1,814,495	1,832,898
Restricted funds	114,608	98,225
	<u>1,929,103</u>	<u>1,931,123</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Depreciation	24,345	-	24,345	34,278	-	34,278
Property costs	193,510	18,732	212,242	191,821	-	191,821
Telephone, postage and stationery	22,185	-	22,185	46,219	-	46,219
IT costs and equipment rental	77,462	-	77,462	58,461	-	58,461
Repairs and renewals	-	-	-	22,888	-	22,888
Advertising	1,168	-	1,168	6,669	-	6,669
Sundry expenses	2,596	-	2,596	28,215	-	28,215
Bank charges	45,050	-	45,050	47,969	-	47,969
Audit fees	-	5,900	5,900	-	5,500	5,500
Accountancy fees	-	4,795	4,795	-	3,500	3,500
Legal and professional fees	-	11,130	11,130	-	4,976	4,976
	<u>366,316</u>	<u>40,557</u>	<u>406,873</u>	<u>436,520</u>	<u>13,976</u>	<u>450,496</u>
Analysed between						
Charitable activities	<u>366,316</u>	<u>40,557</u>	<u>406,873</u>	<u>436,520</u>	<u>13,976</u>	<u>450,496</u>

All support costs are recharged to the organisations single charitable activity in recognition of the use of the support facilities to the activity.

Governance costs includes payments to the auditors as detailed in note 10.

9 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	5,900	5,500
Depreciation of owned tangible fixed assets	24,345	34,278
Profit on disposal of tangible fixed assets	(11,419)	(5,470)
	<u> </u>	<u> </u>

10 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the auditors:	2025	2024
	£	£
Audit of the annual accounts	<u>5,900</u>	<u>5,500</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, but 1 of them was reimbursed a total of £76.93 for expenses (2024 - none).

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Staff	44	45
	<u> </u>	<u> </u>
Employment costs	2025	2024
	£	£
Wages and salaries	1,189,221	1,165,734
Social security costs	109,371	104,155
Other pension costs	26,597	25,737
	<u>1,325,189</u>	<u>1,295,626</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,000 - £70,000	-	1
	<u> </u>	<u> </u>

Remuneration of key management personnel

The remuneration of key management personnel (including employers national insurance and employers pension contributions) is as follows:

	2025 £	2024 £
Total remuneration	<u>184,222</u>	<u>265,735</u>

13 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
HMRC VAT interest and adjustments	<u>93,252</u>	<u>-</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

15 Tangible fixed assets

	Leasehold property £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2024	1,389,171	89,820	57,776	1,536,767
Additions	-	4,195	-	4,195
Disposals	-	-	(34,900)	(34,900)
At 31 March 2025	1,389,171	94,015	22,876	1,506,062
Depreciation and impairment				
At 1 April 2024	56,128	73,583	49,532	179,243
Depreciation charged in the year	14,032	7,416	2,897	24,345
Eliminated in respect of disposals	-	-	(31,325)	(31,325)
At 31 March 2025	70,160	80,999	21,104	172,263
Carrying amount				
At 31 March 2025	1,319,011	13,016	1,772	1,333,799
At 31 March 2024	1,333,043	16,237	8,244	1,357,524

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	44,998	37,008
Other debtors	3,806	2
Prepayments and accrued income	64,336	45,217
	113,140	82,227

17 Loans and overdrafts

	2025 £	2024 £
Bank loans	550,335	585,702
Payable within one year	35,187	34,922
Payable after one year	515,148	550,780

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Loans and overdrafts

(Continued)

The long-term loans are secured by fixed charges over the land and buildings at Patrick Farm Barns, Meriden Road, Hampton-In-Arden, Solihull, England, B92 0LT.

18 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans	17	35,187	34,922
Other taxation and social security		28,620	36,024
Trade creditors		56,414	60,228
Other creditors		308,217	400,131
Accruals and deferred income		18,510	18,610
		<u>446,948</u>	<u>549,915</u>

19 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	17	515,148	550,780

20 Provisions for liabilities

	2025 £	2024 £
Dilapidation provision	20,000	20,000

Movements on provisions:

	Dilapidation provision £
At 1 April 2024 and 31 March 2025	<u>20,000</u>

The provision was made in accordance with the lease terms which required reinstatement of the premises to the original condition at the end of the lease.

21 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	<u>26,597</u>	<u>25,737</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Operating lease commitments

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

	2025 £	2024 £
Within one year	87,352	92,021
Between two and five years	243,552	290,286
In over five years	1,199,402	1,240,020
	<u>1,530,306</u>	<u>1,622,327</u>

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

	2025 £	2024 £
24 Cash (absorbed by)/generated from operations		
Deficit for the year	(50,310)	(79,652)
Adjustments for:		
Investment income recognised in statement of financial activities	(9,795)	(7,270)
Gain on disposal of tangible fixed assets	(11,419)	(5,470)
Depreciation and impairment of tangible fixed assets	24,345	34,278
Movements in working capital:		
(Increase)/decrease in debtors	(30,913)	25,331
(Decrease)/increase in creditors	(103,232)	44,517
(Decrease) in provisions	-	20,000
Cash (absorbed by)/generated from operations	<u>(181,324)</u>	<u>31,734</u>

25 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
DFT Centre Development Fund	-	63,008	(63,008)	-
DFT Hubs	-	51,600	(51,600)	-
	<u>-</u>	<u>114,608</u>	<u>(114,608)</u>	<u>-</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

25 Restricted funds (Continued)				
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Manchester Grant	3,625	94,600	(98,225)	-

26 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	970,427	1,857,437	(1,907,747)	920,117
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	1,046,454	1,756,871	(1,832,898)	970,427

27 Analysis of net assets between funds

	Unrestricted funds 2025 £
At 31 March 2025:	
Tangible assets	1,333,799
Current assets/(liabilities)	121,466
Long term liabilities	(515,148)
Provisions	(20,000)
	920,117

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

27 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £
At 31 March 2024:	
Tangible assets	1,357,524
Current assets/(liabilities)	183,683
Long term liabilities	(550,780)
Provisions	(20,000)
	<u>970,427</u>

28 Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	651,371	(196,097)	455,274
Loans falling due within one year	(34,922)	(265)	(35,187)
Loans falling due after more than one year	(550,780)	35,632	(515,148)
	<u>65,669</u>	<u>(160,730)</u>	<u>(95,061)</u>

REGIONAL DRIVING ASSESSMENT CENTRE

England & Wales - Charity number 1122214

Accounts

Charity registration number 1122214

Company registration number 05962393 (England and Wales)

**REGIONAL DRIVING ASSESSMENT CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

REGIONAL DRIVING ASSESSMENT CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P McCormick Mr M N Nelson-Smith Mr G Russell Mr P Seedhouse Mr A M Chishti Ms K B Forbes Mr R E Heap Dr M J Pearson
Secretary	Mr S M Barratt
Charity number	1122214
Company number	05962393
Registered office	Patrick Farm Barns Meriden Road Hampton-In-Arden Solihull United Kingdom B92 0LT
Auditor	Ormerod Rutter Limited The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY

REGIONAL DRIVING ASSESSMENT CENTRE

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REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the 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 (FRS 102) (effective 1 January 2019)".

The charity also trades under the name RDAC.

Objectives and activities

Policies and objectives

The charity's activities and services are summarised in its Mission Statement, i.e. to help older people and people with disabilities to achieve a better quality of life by helping them to maintain or achieve independent mobility as drivers and passengers. Our primary function is driving assessment. Our aim is to offer practical advice on fitness to drive, equipment and adaptations, and retraining which will enable people to drive safely and comfortably.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Review of activities

The Regional Driving Assessment Centre (RDAC) is one of the 20 centres across the UK accredited by Driving Mobility (DM) to help the elderly and disabled people achieve independent mobility. The charity was established in 2006 and started trading in 2007.

Having originally been based in Birmingham, in March 2020, our Head Office facility moved to purpose-built accommodation in Hampton in Arden, Solihull. We operate 2 accredited centres, Solihull and Manchester which support, 6 satellite centres which operate at least 4 days a week, and 6 outreach centres which operate 1 or 2 days a week.

Achievements

As with many organisations, the 2023 - 2024 year has continued to have its business challenges, with a number of staff and potential clients continuing to suffer illnesses, some of which are long term effects of covid.

The organisation continued to benefit from the ongoing support of the Department for Transport and our involvement with the Driving Mobility charity. Over the year, the hard work and dedication of RDAC staff has enabled the challenges of working in the sector to be met.

There were changes to the senior management team during the year, the Chief Operation Officer left during autumn of 2023 after being at RDAC for almost 4 years, their responsibilities being allocated to other senior managers. At the end of 2023 one of the Assessment Managers left to take up a related teaching post in Academia after almost a decade at RDAC this role was filled with an internal promotion.

The RDAC Driving School continued both at the Solihull and Manchester centres, as did the Powered Wheelchair and Mobility Scooter assessment service.

Throughout the year, RDAC staff were involved in a number of exhibitions and events across the region to promote and develop both RDAC and Driving Mobility services. During the year, a successful 'Open Day' was held at the Solihull centre, where referral agencies, clients, staff from local NHS organisation, and representatives from the local communities were able to look at the facilities and hear more about RDAC's services.

REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

RDAC staff continued to successfully undertake their academic qualifications through Oxford Brooks University. A number of these face-to-face training / teaching sessions were held at our centres. RDAC staff continued to provide expertise in a number of working groups and the board of Driving Mobility.

During November 2023 Driving Mobility (DM) representatives undertook their 3 yearly Accreditation of our Manchester centre. This review involved DM inspecting systems, procedures, alongside meeting with staff and Trustees. There was also a practical and on-road Driving Assessment and fleet review following which the centre gained its approval for the next 3 years.

RDAC also acted as host / trainers for the training of new driving assessment staff, both from other centres in the UK and from overseas.

Specific aspects have included: -

- Ongoing staff training and development
- Maintenance of Accreditation Standards
- An update of current policies
- Appraisals of staff
- Regular Trustees meetings and Trustees being involved in RDAC and DM events
- Review of both internal and external targets
- Use of the RDAC facilities for both RDAC and DM activities
- Continuation of both RDAC and DM bulletins to staff
- During November 2023, a new Vice Chair of Trustees was appointed (Rob Heap)
- Working with a local university on research into assessment simulators.

Financial review

Reserves policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs and ongoing obligations. There is uncertainty over the VAT position of the charity, and it has been deemed prudent to hold sufficient free reserves to cover any potential repayment which might occur in the future. Overall, the charity aims to maintain the current level of reserves going forward.

Total funds held amount to £970,427 (2023: £1,050,079) of which £Nil (2023: £3,625) is restricted. The charity has no designated reserves. The net book value of assets are £1,357,542 (2023: £1,387,496) which would be required to be disposed of to realise funds.

REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Plans for the future

At the end of March 2024, the RDAC Chief Executive accepted a new role at the national charity Mobility. He had held the RDAC CEO post for 4 years, after previously being employed as the manager of the Manchester centre for 3 years. A new CEO (Claire Brown) was appointed in June 2024. Claire Brown has had previous experience in senior roles at a number of not for profit and 3rd sector organisations. Since joining as the new CEO Claire, has been very active in meeting all of the staff and external stakeholders including the Department for Transport officers as well as managers from DM and other driving assessment centres. From these discussions in collaboration with the Trustees and staff, plans are being developed to take RDAC forward.

These plans include:-

- Developing governance at RDAC to include a corporate approach to risk management
- Succession planning against an organisational structure which is fit for the future
- Developing a five-year strategy which ensures RDAC continues to adapt to customer needs, addressing financial diversification and encourages colleague development through reward and recognition.

RDAC continue to work with HMRC to Clarify the future treatment of Value Added Tax.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Trustees

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr P McCormick
Mr M N Nelson-Smith
Mr G Russell
Mr P Seedhouse
Mr A M Chishti
Ms K B Forbes
Mr R E Heap
Dr M J Pearson

Method of appointment or election of Trustees

The Trustees are elected at the annual general meeting and subject to re-election at each subsequent Annual General Meeting.

The directors of the company are also the charity trustees for the purposes of company law, and serve as members of the Management Committee. Those who served during the year are shown in the legal and administrative details.

All members of the Management Committee give their time voluntarily and receive no benefits from the charitable company apart from expenses reclaimed as disclosed in the notes to the accounts.

We recruit through word-of-mouth and by direct approach to people who have skills that we require. In accordance with our Memorandum and Articles of Association members are nominated and elected at our Annual General Meeting. We can also co-opt members throughout the year.

Organisational structure and decision making

The organisation is run by the Board of Trustees. The Chief Executive (Claire Brown), supported by the Senior Management Team, is responsible to the Trustees.

Policies adopted for the induction and training of Trustees

The Trustees in conjunction with the CEO have now produced an updated induction and training policy which requires the Chair of the Trustees and the RDAC management team to ensure the induction process is carried out effectively.

REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Regional Driving Assessment Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the 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.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.


.....
Mr G Russell
Trustee
Dated: 12/11/24

REGIONAL DRIVING ASSESSMENT CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF REGIONAL DRIVING ASSESSMENT CENTRE

Opinion

We have audited the financial statements of Regional Driving Assessment Centre (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the 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 financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

REGIONAL DRIVING ASSESSMENT CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF REGIONAL DRIVING ASSESSMENT CENTRE

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company, we identified the principal risks of non-compliance with laws and regulations including those that have a direct impact on the preparation of the financial statements and the extent to which non-compliance might have a material effect on the financial statements. Audit procedures performed included discussions with management, review of board meeting minutes, testing of journals, designing and performing audit procedures and challenging assumptions and judgements made by management in relation to accounting estimates.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

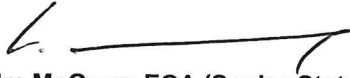
Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

REGIONAL DRIVING ASSESSMENT CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF REGIONAL DRIVING ASSESSMENT CENTRE



Colm McGrory FCA (Senior Statutory Auditor)
for and on behalf of Ormerod Rutter Limited

18/12/2024

Chartered Accountants
Statutory Auditor

The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

Ormerod Rutter Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

REGIONAL DRIVING ASSESSMENT CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	50	-	50	1,571	-	1,571
Charitable activities	4	1,744,081	94,600	1,838,681	1,618,973	141,699	1,760,672
Investments	5	7,270	-	7,270	914	-	914
Other income	6	5,470	-	5,470	-	-	-
Total income		<u>1,756,871</u>	<u>94,600</u>	<u>1,851,471</u>	<u>1,621,458</u>	<u>141,699</u>	<u>1,763,157</u>
Expenditure on:							
Charitable activities	7	1,832,898	98,225	1,931,123	1,795,334	150,735	1,946,069
Total expenditure		<u>1,832,898</u>	<u>98,225</u>	<u>1,931,123</u>	<u>1,795,334</u>	<u>150,735</u>	<u>1,946,069</u>
Net expenditure and movement in funds		(76,027)	(3,625)	(79,652)	(173,876)	(9,036)	(182,912)
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>1,046,454</u>	<u>3,625</u>	<u>1,050,079</u>	<u>1,220,330</u>	<u>12,661</u>	<u>1,232,991</u>
Fund balances at 31 March 2024		<u>970,427</u>	<u>-</u>	<u>970,427</u>	<u>1,046,454</u>	<u>3,625</u>	<u>1,050,079</u>

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

REGIONAL DRIVING ASSESSMENT CENTRE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	13		1,357,524		1,387,496
Current assets					
Debtors	14	82,227		107,558	
Cash at bank and in hand		651,371		644,052	
		<u>733,598</u>		<u>751,610</u>	
Creditors: amounts falling due within one year	15	<u>(549,915)</u>		<u>(501,941)</u>	
Net current assets			<u>183,683</u>		<u>249,669</u>
Total assets less current liabilities			<u>1,541,207</u>		<u>1,637,165</u>
Creditors: amounts falling due after more than one year	16		(550,780)		(587,086)
Provisions for liabilities	18		(20,000)		-
Net assets excluding pension liability			<u>970,427</u>		<u>1,050,079</u>
Net assets			<u><u>970,427</u></u>		<u><u>1,050,079</u></u>
The funds of the charity					
Restricted income funds	20		-		3,625
Unrestricted funds			<u>970,427</u>		<u>1,046,454</u>
			<u><u>970,427</u></u>		<u><u>1,050,079</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

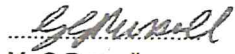
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

REGIONAL DRIVING ASSESSMENT CENTRE

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

The financial statements were approved by the Trustees on 12/11/24



Mr G Russell

Trustee

Company registration number 05962393 (England and Wales)

REGIONAL DRIVING ASSESSMENT CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	25		31,734		(90,736)
Investing activities					
Purchase of tangible fixed assets		(5,807)		(13,563)	
Proceeds from disposal of tangible fixed assets		6,971		-	
Investment income received		7,270		914	
		<u> </u>		<u> </u>	
Net cash generated from/(used in) investing activities			8,434		(12,649)
Financing activities					
Repayment of bank loans		(32,849)		(37,724)	
		<u> </u>		<u> </u>	
Net cash used in financing activities			(32,849)		(37,724)
Net increase/(decrease) in cash and cash equivalents			7,319		(141,109)
Cash and cash equivalents at beginning of year			644,052		785,161
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			<u>651,371</u>		<u>644,052</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Regional Driving Assessment Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Patrick Farm Barns, Meriden Road, Hampton-In-Arden, Solihull, B92 0LT, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probably that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Assets costing £1,000 or more are capitalised as tangible fixed assets and are carried at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold property	over the lease term
Fixtures and fittings	20% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2024	2023
	£	£
Donations and gifts	50	1,571

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants and contracts	1,526,068	94,600	1,620,668	1,416,000	141,699	1,557,699
Assessments and courses	198,726	-	198,726	175,577	-	175,577
Driving lessons	19,287	-	19,287	27,396	-	27,396
	<u>1,744,081</u>	<u>94,600</u>	<u>1,838,681</u>	<u>1,618,973</u>	<u>141,699</u>	<u>1,760,672</u>

5 Investment income

	2024 £	2023 £
Interest receivable	<u>7,270</u>	<u>914</u>

6 Other income

	2024 £	2023 £
Net gain on disposal of tangible fixed assets	<u>5,470</u>	<u>-</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Charitable activities

	2024 £	2023 £
Staff costs	1,295,626	1,285,600
Vehicle costs	105,615	124,168
Related costs	16,080	30,619
Training	7,898	18,402
Bad debts	-	450
Insurance	44,147	40,639
Irrecoverable VAT	11,261	25,402
	<u>1,480,627</u>	<u>1,525,280</u>
Share of support costs (see note 8)	436,520	407,384
Share of governance costs (see note 8)	13,976	13,405
	<u>1,931,123</u>	<u>1,946,069</u>
Analysis by fund		
Unrestricted funds	1,832,898	1,795,334
Restricted funds	98,225	150,735
	<u>1,931,123</u>	<u>1,946,069</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Depreciation	34,278	-	34,278	40,744	-	40,744
Property costs	191,821	-	191,821	162,880	(27,717)	162,880
Telephone, postage and stationery	46,219	-	46,219	46,407	-	46,407
IT costs and equipment rental	58,461	-	58,461	69,171	-	69,171
Repairs and renewals	22,888	-	22,888	22,192	-	22,192
Advertising	6,669	-	6,669	6,844	-	6,844
Sundry expenses	28,215	-	28,215	26,782	-	26,782
Bank charges	47,969	-	47,969	32,364	-	32,364
Audit fees	-	5,500	5,500	-	5,200	5,200
Accountancy fees	-	3,500	3,500	-	2,345	2,345
Legal and professional fees	-	4,976	4,976	-	5,860	5,860
Professional fees re new property	-	-	-	-	27,717	-
	<u>436,520</u>	<u>13,976</u>	<u>450,496</u>	<u>407,384</u>	<u>13,405</u>	<u>420,789</u>
Analysed between						
Charitable activities	<u>436,520</u>	<u>13,976</u>	<u>450,496</u>	<u>407,384</u>	<u>13,405</u>	<u>420,789</u>

All support costs are recharged to the organisations single charitable activity in recognition of the use of the support facilities to the activity.

Governance costs includes payments to the auditors as detailed in note 10.

9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	5,500	5,200
Depreciation of owned tangible fixed assets	34,278	40,744
Profit on disposal of tangible fixed assets	(5,470)	-
	<u>5,500</u>	<u>5,200</u>

10 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the auditors:	2024	2023
	£	£
Audit of the annual accounts	<u>5,500</u>	<u>5,200</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Staff	45	44

Employment costs

	2024	2023
	£	£
Wages and salaries	1,165,734	1,154,054
Social security costs	104,155	105,943
Other pension costs	25,737	25,603
	<u>1,295,626</u>	<u>1,285,600</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024	2023
	Number	Number
£60,000 - £70,000	1	1

Remuneration of key management personnel

The remuneration of key management personnel (including employers national insurance and employers pension contributions) is as follows:

	2024	2023
	£	£
Total remuneration	<u>265,735</u>	<u>212,738</u>

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Tangible fixed assets

	Leasehold property	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	1,389,171	84,013	62,014	1,535,198
Additions	-	5,807	-	5,807
Disposals	-	-	(4,238)	(4,238)
At 31 March 2024	1,389,171	89,820	57,776	1,536,767
Depreciation and impairment				
At 1 April 2023	42,096	61,031	44,575	147,702
Depreciation charged in the year	14,032	12,552	7,694	34,278
Eliminated in respect of disposals	-	-	(2,737)	(2,737)
At 31 March 2024	56,128	73,583	49,532	179,243
Carrying amount				
At 31 March 2024	1,333,043	16,237	8,244	1,357,524
At 31 March 2023	1,347,075	22,982	17,439	1,387,496

14 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	37,008	45,442
Other debtors	2	-
Prepayments and accrued income	45,217	62,116
	82,227	107,558

15 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Bank loans	17	34,922	31,465
Other taxation and social security		36,024	33,221
Trade creditors		60,228	56,104
Other creditors		400,131	355,661
Accruals and deferred income		18,610	25,490
		549,915	501,941

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Creditors: amounts falling due after more than one year		2024	2023
	Notes	£	£
Bank loans	17	550,780	587,086
		<u> </u>	<u> </u>

17 Loans and overdrafts		2024	2023
		£	£
Bank loans		585,702	618,551
		<u> </u>	<u> </u>
Payable within one year		34,922	31,465
Payable after one year		550,780	587,086
		<u> </u>	<u> </u>

The long-term loans are secured by fixed charges over the land and buildings at Patrick Farm Barns, Meriden Road, Hampton-In-Arden, Solihull, England, B92 0LT.

18 Provisions for liabilities		2024	2023
		£	£
Dilapidation provision		20,000	-
		<u> </u>	<u> </u>

Movements on provisions:

			Dilapidation provision
			£
Additional provisions in the year			20,000
			<u> </u>

The provision was made in accordance with the lease terms which required reinstatement of the premises to the original condition at the end of the lease.

19 Retirement benefit schemes		2024	2023
		£	£
Defined contribution schemes			
Charge to profit or loss in respect of defined contribution schemes		25,737	25,603
		<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Manchester Grant	3,625	94,600	(98,225)	-
	<u>3,625</u>	<u>94,600</u>	<u>(98,225)</u>	<u>-</u>
Previous year:				
	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Manchester Grant	12,661	-	(9,036)	3,625
DFT Centre Development Fund	-	60,320	(60,320)	-
DFT Hubs	-	51,600	(51,600)	-
DM Educational Courses	-	22,553	(22,553)	-
Grant draw down claims via Driving Mobility	-	7,226	(7,226)	-
	<u>12,661</u>	<u>141,699</u>	<u>(150,735)</u>	<u>3,625</u>

The Manchester grant funding is to be utilised for the provision of training new members of staff and the acquisition of a premises and new vehicles. The staff and training costs were expensed in previous periods and the assets purchased were capitalised in accordance with standard accounting policies and are being depreciated. The above expenditure in this financial year relates to depreciation of those assets and the restricted fund carried forward is the net book value of those assets.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	1,046,454	1,756,871	(1,832,898)	970,427
	<u>1,046,454</u>	<u>1,756,871</u>	<u>(1,832,898)</u>	<u>970,427</u>
Previous year:				
	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	1,220,330	1,621,458	(1,795,334)	1,046,454
	<u>1,220,330</u>	<u>1,621,458</u>	<u>(1,795,334)</u>	<u>1,046,454</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

22 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,357,524	-	1,357,524
Current assets/(liabilities)	183,683	-	183,683
Long term liabilities	(550,780)	-	(550,780)
Provisions	(20,000)	-	(20,000)
	<u>970,427</u>	<u>-</u>	<u>970,427</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	1,383,871	3,625	1,387,496
Current assets/(liabilities)	249,669	-	249,669
Long term liabilities	(587,086)	-	(587,086)
	<u>1,046,454</u>	<u>3,625</u>	<u>1,050,079</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

23 Operating lease commitments

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

	2024 £	2023 £
Within one year	92,021	95,316
Between two and five years	290,286	332,844
In over five years	1,240,020	1,292,096
	<u>1,622,327</u>	<u>1,720,256</u>

24 Related party transactions

Transactions with related parties

During the year the charity did not enter into any transactions with related parties (2023 £nil).

No other trustees received any remuneration or benefits during the year (2023: £nil).

25 Cash generated from operations

	2024 £	2023 £
Deficit for the year	(79,652)	(182,912)
Adjustments for:		
Investment income recognised in statement of financial activities	(7,270)	(914)
Gain on disposal of tangible fixed assets	(5,470)	-
Depreciation and impairment of tangible fixed assets	34,278	40,744
Movements in working capital:		
Decrease in debtors	25,331	21,991
Increase in creditors	44,517	30,355
(Decrease) in provisions	20,000	-
Cash generated from/(absorbed by) operations	<u>31,734</u>	<u>(90,736)</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

26 Analysis of changes in net funds

	At 1 April 2023	Cash flowsAt 31 March 2024	
	£	£	£
Cash at bank and in hand	644,052	7,319	651,371
Loans falling due within one year	(31,465)	(3,457)	(34,922)
Loans falling due after more than one year	(587,086)	36,306	(550,780)
	<u>25,501</u>	<u>40,168</u>	<u>65,669</u>

REGIONAL DRIVING ASSESSMENT CENTRE

England & Wales - Charity number 1122214

Accounts

Charity registration number 1122214

Company registration number 05962393 (England and Wales)

**REGIONAL DRIVING ASSESSMENT CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

REGIONAL DRIVING ASSESSMENT CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr P McCormick
Mr M N Smith
Mr G Russell
Mr P Seedhouse
Mr A M Chishti
Ms K B Forbes
Mr R E Heap
Dr M J Pearson

(Appointed 8 December
2022)

Secretary

Mr S M Barratt

Charity number

1122214

Company number

05962393

Registered office

Patrick Farm Barns
Meriden Road
Hampton-In-Arden
Solihull
United Kingdom
B92 0LT

Auditor

Ormerod Rutter Limited
The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

REGIONAL DRIVING ASSESSMENT CENTRE

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REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the 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 (FRS 102) (effective 1 January 2019)".

The charity also trades under the name RDAC.

Objectives and activities

Policies and objectives

The charity's activities and services are summarised in its Mission Statement, i.e. to help older people and people with disabilities to achieve a better quality of life by helping them to maintain or achieve independent mobility as drivers and passengers. Our primary function is driving assessment. Our aim is to offer practical advice on fitness to drive, equipment and adaptations, and retraining which will enable people to drive safely and comfortably.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Review of activities

The Regional Driving Assessment Centre (RDAC) is one of the 20 centres across the UK accredited by Driving Mobility (DM) to help the elderly and disabled people achieve independent mobility. The charity was established in 2006 and started trading in 2007.

Having originally been based in Birmingham, in March 2020, our Head Office facility moved to purpose-built accommodation in Hampton in Arden, Solihull. We operate satellite centres in Manchester and Oxford and currently have 14 outreach services at various locations throughout the West and East Midlands, Greater Manchester, Lancashire, Humberside, and the East Riding.

Achievements

As for many businesses in many sectors, 2022/23 continued to be a challenging year for RDAC due to the recovery and return to normal business activity following the pandemic.

However, as a result of the hard work and dedication of all staff and the continued support from The Department for Transport along with Driving Mobility, RDAC enjoyed a successful year. Assessment activity was good with annual targets being achieved. Referral rates for new assessments increased significantly from the previous year across all referral sources.

During the year, we continued the development of the RDAC Driving School in Manchester and Solihull. This provides post assessment tuition and familiarisation sessions and ensures a more complete service for clients.

The year also saw the rollout of the Powered Wheelchair and Mobility Scooter assessment service with equipment being procured and staff training taking place and initial assessments being delivered. The first Retailer Training session also took place which will assist in building collaborative working relationships with local organisations.

Throughout the year, RDAC staff participated in a large number of events and exhibitions, in order to promote and develop our services. These offered excellent CPD opportunities across all disciplines. And included the Occupational Therapy show, Motability events and local training sessions. A further 4 members of staff were successful in achieving their academic qualification in Driving Assessment and Outdoor Mobility, a course delivered by Driving Mobility and Oxford Brookes University.

REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

RDAC also played an instrumental part in all Driving Mobility activities, providing a board member, tutors for the Oxford Brookes course, working group members as well as hosting the majority of national Driving Mobility events at our Head Office.

During the year, RDAC also held an official open day for the Solihull head office. This was extremely well attended by stakeholders, referrers as well as members of the local community. The event welcomed Alex Brooker, of channel 4 fame, as a celebrity guest.

Achievements: 5-Year Plan

The following sets out RDAC's progress this year against specific objectives in its 5-year plan.

Objective 1. Accreditation, facilities and procedures

- New permanent premises secured for the Leicester outreach
- Staff training and development plan introduced and implemented
- Accreditation standards maintained
- All current policies updated
- Appraisals for all staff carried out as required

Objective 2. Trustees

- Trustee recruitment plan considered
- Regular trustee meetings and involvement in RDAC and DM events
- Continued thanks are offered to the Trustees for their ongoing positive involvement with RDAC.

Objective 3. Systems and targets

- Internal and external targets achieved.
- The new (DM) business system is now live, and migration from the previous system has taken place.

Objective 4. Expansion

- The new Head Office and Assessment Centre in Hampton in Arden has allowed us to expand services for the Midlands and diversify assessment types. It has also meant there is space for new services and a conference room which is now widely used for both RDAC and Driving Mobility activities.

Objective 5. Communication

- We have continued with regular staff updates and training and through Driving Mobility, have access to the weekly bulletin. Use of the marketing services provided by DM has enabled us to improve our visibility and presence. We continue to make use of Facebook and Twitter which helps to promote our service and to continue to expand our referrer base. We provide information on the website specifically aimed at the NHS sector who now provide over 50% of referrals to the RDAC.

Objective 6. Finance

- Funding remains strong allowing for future development activity to take place.
- Successful bids for additional funding have allowed projects such as the Driving School and HUBS programme to progress.

Financial review

Reserves policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs and ongoing obligations. There is uncertainty over the VAT position of the charity, and it has been deemed prudent to hold sufficient free reserves to cover any potential repayment which might occur in the future. Overall, the charity aims to maintain the current level of reserves going forward.

Total funds held amount to £1,050,079 (2022: £1,232,991) of which £3,625 (2022: £12,661) is restricted. The charity has no designated reserves. The net book value of assets are £1,387,496 (2022: £1,414,677) which would be required to be disposed of to realise funds.

REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Plans for the future

This forthcoming year, our primary focus during the year will be to maximise the number of assessments completed by year end, we do not anticipate further expansion in terms of new centres or outreaches. We do however intend to continue to increase assessment activity in existing locations, specifically around assessment diversification. We also intend to continue to expand the RDAC Driving School during the next year.

Over the coming year, we intend to work collaboratively with all stakeholders, trustees, managers, and staff of RDAC and look forward to ensuring the best outcomes for our clients and our staff.

The charity is currently in ongoing communication with HMRC regarding the income and VAT recovery on costs. The charity registered for VAT during the period and processed VAT returns resulting in an initial VAT recovery. This return was calculated assuming that all input VAT is recoverable, as RDAC is now VAT registered and has some income streams outside the scope of VAT, a restriction on the recovery of VAT has been implemented. The Trustees are still in discussion with HMRC to obtain some clarity and agreement but feel that it is prudent to leave this potential liability within the financial statements and will continue to liaise with HMRC to arrive at an agreement regarding future treatment.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Trustees

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr P McCormick
Mr M N Smith
Mr G Russell
Mr P Seedhouse
Mr A M Chishti
Ms K B Forbes
Mr R E Heap
Dr M J Pearson

(Appointed 8 December 2022)

Method of appointment or election of Trustees

The Trustees are elected at the annual general meeting and subject to re-election at each subsequent Annual General Meeting.

The directors of the company are also the charity trustees for the purposes of company law, and serve as members of the Management Committee. Those who served during the year are shown in the legal and administrative details.

All members of the Management Committee give their time voluntarily and receive no benefits from the charitable company apart from expenses reclaimed as disclosed in the notes to the accounts.

We recruit through word-of-mouth and by direct approach to people who have skills that we require. In accordance with our Memorandum and Articles of Association members are nominated and elected at our Annual General Meeting. We can also co-opt members throughout the year.

Organisational structure and decision making

The organisation is run by the Board of Trustees. The Chief Executive (Sean Barratt), supported by the Senior Management Team, is responsible to the Trustees.

Policies adopted for the induction and training of Trustees

The Trustees in conjunction with the CEO have now produced an updated induction and training policy which requires the Chair of the Trustees and the RDAC management team to ensure the induction process is carried out effectively.

REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Regional Driving Assessment Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the 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.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.



.....
Mr G Russell

Trustee

Dated: 18/12/23

REGIONAL DRIVING ASSESSMENT CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF REGIONAL DRIVING ASSESSMENT CENTRE

Opinion

We have audited the financial statements of Regional Driving Assessment Centre (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the 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 financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

REGIONAL DRIVING ASSESSMENT CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF REGIONAL DRIVING ASSESSMENT CENTRE

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company, we identified the principal risks of non-compliance with laws and regulations including those that have a direct impact on the preparation of the financial statements and the extent to which non-compliance might have a material effect on the financial statements. Audit procedures performed included discussions with management, review of board meeting minutes, testing of journals, designing and performing audit procedures and challenging assumptions and judgements made by management in relation to accounting estimates.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available 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 charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

REGIONAL DRIVING ASSESSMENT CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF REGIONAL DRIVING ASSESSMENT CENTRE

Colm McGrory FCA (Senior Statutory Auditor)
for and on behalf of Ormerod Rutter Limited

.....

Chartered Accountants
Statutory Auditor

The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

Ormerod Rutter Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

REGIONAL DRIVING ASSESSMENT CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	1,571	-	1,571	42,428	-	42,428
Income from charitable activities	4	1,618,973	141,699	1,760,672	1,622,695	34,380	1,657,075
Investment income	5	914	-	914	58	-	58
Total income		1,621,458	141,699	1,763,157	1,665,181	34,380	1,699,561
Expenditure on:							
Charitable activities	6	1,795,334	150,735	1,946,069	1,645,214	47,880	1,693,094
Net (expenditure)/income for the year/ Net movement in funds							
		(173,876)	(9,036)	(182,912)	19,967	(13,500)	6,467
Fund balances at 1 April 2022		1,220,330	12,661	1,232,991	1,200,363	26,161	1,226,524
Fund balances at 31 March 2023		1,046,454	3,625	1,050,079	1,220,330	12,661	1,232,991

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

REGIONAL DRIVING ASSESSMENT CENTRE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		1,387,496		1,414,677
Current assets					
Debtors	12	107,558		129,549	
Cash at bank and in hand		644,052		785,161	
		<u>751,610</u>		<u>914,710</u>	
Creditors: amounts falling due within one year	14	<u>(501,941)</u>		<u>(481,479)</u>	
Net current assets			<u>249,669</u>		<u>433,231</u>
Total assets less current liabilities			<u>1,637,165</u>		<u>1,847,908</u>
Creditors: amounts falling due after more than one year	15		<u>(587,086)</u>		<u>(614,917)</u>
Net assets			<u><u>1,050,079</u></u>		<u><u>1,232,991</u></u>
Income funds					
Restricted funds	16		3,625		12,661
Unrestricted funds			<u>1,046,454</u>		<u>1,220,330</u>
			<u><u>1,050,079</u></u>		<u><u>1,232,991</u></u>

REGIONAL DRIVING ASSESSMENT CENTRE

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 14/11/23



Mr G Russell
Trustee

Company registration number 05962393

REGIONAL DRIVING ASSESSMENT CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	20		(90,736)		243,870
Investing activities					
Purchase of tangible fixed assets		(13,563)		(30,291)	
Proceeds from disposal of tangible fixed assets		-		1,944	
Investment income received		914		58	
Net cash used in investing activities			(12,649)		(28,289)
Financing activities					
Repayment of bank loans		(37,724)		168,701	
Net cash (used in)/generated from financing activities			(37,724)		168,701
Net (decrease)/increase in cash and cash equivalents			(141,109)		384,282
Cash and cash equivalents at beginning of year			785,161		400,879
Cash and cash equivalents at end of year			<u>644,052</u>		<u>785,161</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Regional Driving Assessment Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Patrick Farm Barns, Meriden Road, Hampton-In-Arden, Solihull, B92 0LT, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Assets costing £1,000 or more are capitalised as tangible fixed assets and are carried at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold property	over the lease term
Fixtures and fittings	20% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2023	2022
	£	£
Donations and gifts	1,571	305
Government grants	-	42,123
	<u>1,571</u>	<u>42,428</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Income from charitable activities

	2023 £	2022 £
Grants and contracts	1,557,699	1,438,484
Assessments and courses	175,577	209,147
Driving lessons	27,396	9,444
	<u>1,760,672</u>	<u>1,657,075</u>
Analysis by fund		
Unrestricted funds	1,618,973	1,622,695
Restricted funds	141,699	34,380
	<u>1,760,672</u>	<u>1,657,075</u>

5 Investment income

	2023 £	2022 £
Interest receivable	<u>914</u>	<u>58</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	2023	2022
	£	£
Staff costs	1,285,600	1,106,093
Vehicle costs	124,168	153,731
Related costs	30,619	20,926
Training	18,402	8,050
Loss on disposal of motor vehicles	-	1,944
Bad debts	450	-
Insurance	40,639	35,690
Irrecoverable VAT	25,402	3,558
Occupational therapy	-	16,457
	<u>1,525,280</u>	<u>1,346,449</u>
Share of support costs (see note 7)	407,384	325,249
Share of governance costs (see note 7)	13,405	21,396
	<u>1,946,069</u>	<u>1,693,094</u>
Analysis by fund		
Unrestricted funds	1,795,334	1,645,214
Restricted funds	150,735	47,880
	<u>1,946,069</u>	<u>1,693,094</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Depreciation	40,744	-	40,744	46,499	-	46,499
Property costs	162,880	-	162,880	150,005	-	150,005
Room hire	-	-	-	(100)	-	(100)
Telephone, postage and stationery	46,407	-	46,407	38,964	-	38,964
IT costs and equipment rental	69,171	-	69,171	52,271	-	52,271
Repairs and renewals	22,192	-	22,192	8,072	-	8,072
Advertising	6,844	-	6,844	336	-	336
Sundry expenses	26,782	-	26,782	11,199	-	11,199
Bank charges	32,364	-	32,364	18,003	-	18,003
Accountancy fees	-	7,545	7,545	-	15,740	15,740
Legal and professional fees	-	5,860	5,860	-	4,456	4,456
HR support	-	-	-	-	1,200	1,200
	<u>407,384</u>	<u>13,405</u>	<u>420,789</u>	<u>325,249</u>	<u>21,396</u>	<u>346,645</u>
Analysed between Charitable activities	<u>407,384</u>	<u>13,405</u>	<u>420,789</u>	<u>325,249</u>	<u>21,396</u>	<u>346,645</u>

All support costs are recharged to the organisations single charitable activity in recognition of the use of the support facilities to the activity.

Governance costs includes payments to the auditors as detailed in note 10.

8 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the auditors:	2023 £	2022 £
Audit of the annual accounts	<u>5,200</u>	<u>4,625</u>

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Staff	<u>44</u>	<u>40</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	1,154,054	1,005,932
Social security costs	105,943	82,925
Other pension costs	25,603	17,236
	<u>1,285,600</u>	<u>1,106,093</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£60,000 - £70,000	<u>1</u>	<u>-</u>

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Leasehold property £	Fixtures and Motor vehicles fittings £	£	Total £
Cost				
At 1 April 2022	1,389,171	77,538	54,926	1,521,635
Additions	-	6,475	7,088	13,563
At 31 March 2023	<u>1,389,171</u>	<u>84,013</u>	<u>62,014</u>	<u>1,535,198</u>
Depreciation and impairment				
At 1 April 2022	28,064	44,226	34,668	106,958
Depreciation charged in the year	14,032	16,805	9,907	40,744
At 31 March 2023	<u>42,096</u>	<u>61,031</u>	<u>44,575</u>	<u>147,702</u>
Carrying amount				
At 31 March 2023	<u>1,347,075</u>	<u>22,982</u>	<u>17,439</u>	<u>1,387,496</u>
At 31 March 2022	<u>1,361,107</u>	<u>33,312</u>	<u>20,258</u>	<u>1,414,677</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Debtors	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	45,442	66,914
Other debtors	-	4,327
Prepayments and accrued income	62,116	58,308
	<u>107,558</u>	<u>129,549</u>

13 Loans and overdrafts	2023	2022
	£	£
Bank loans	618,551	656,275
Payable within one year	31,465	41,758
Payable after one year	587,086	614,517

The long-term loans are secured by fixed charges over the land and buildings at Patrick Farm Barns, Meriden Road, Hampton-In-Arden, Solihull, England, B92 0LT.

14 Creditors: amounts falling due within one year		2023	2022
	Notes	£	£
Bank loans	13	31,465	41,758
Other taxation and social security		33,221	27,911
Trade creditors		56,104	32,541
Other creditors		355,661	339,355
Accruals and deferred income		25,490	39,914
		<u>501,941</u>	<u>481,479</u>

15 Creditors: amounts falling due after more than one year		2023	2022
	Notes	£	£
Bank loans	13	587,086	614,517
Other creditors		-	400
		<u>587,086</u>	<u>614,917</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2023 £
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	
Manchester Grant	26,161	-	(13,500)	12,661	-	(9,036)	3,625
DFT Centre Development Fund	-	-	-	-	60,320	(60,320)	-
DFT Hubs DM	-	10,380	(10,380)	-	51,600	(51,600)	-
Educational Courses	-	24,000	(24,000)	-	22,553	(22,553)	-
Grant draw down claims via Driving Mobility	-	-	-	-	7,226	(7,226)	-
	<u>26,161</u>	<u>34,380</u>	<u>(47,880)</u>	<u>12,661</u>	<u>141,699</u>	<u>(150,735)</u>	<u>3,625</u>

The Manchester grant funding is to be utilised for the provision of training new members of staff and the acquisition of a premises and new vehicles. The staff and training costs were expensed in previous periods and the assets purchased were capitalised in accordance with standard accounting policies and are being depreciated. The above expenditure in this financial year relates to depreciation of those assets and the restricted fund carried forward is the net book value of those assets.

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	1,383,871	3,625	1,387,496	1,402,016	1,414,677
Current assets/(liabilities)	249,669	-	249,669	433,231	433,231
Long term liabilities	(587,086)	-	(587,086)	(614,917)	(614,917)
	<u>1,046,454</u>	<u>3,625</u>	<u>1,050,079</u>	<u>1,220,330</u>	<u>1,232,991</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Operating lease commitments

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

	2023 £	2022 £
Within one year	95,316	84,140
Between two and five years	332,844	276,167
In over five years	1,292,096	1,229,831
	<u>1,720,256</u>	<u>1,590,138</u>

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel (including employers national insurance and employers pension contributions) is as follows:

	2023 £	2022 £
Aggregate compensation	<u>212,738</u>	<u>188,036</u>

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Expenses payable	
	2023 £	2022 £
Trustees	<u>-</u>	<u>50</u>

No other trustees received any remuneration or benefits during the year (2022: £nil).

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

20	Cash generated from operations		2023	2022
			£	£
	(Deficit)/surplus for the year		(182,912)	6,467
	Adjustments for:			
	Investment income recognised in statement of financial activities		(914)	(58)
	Depreciation and impairment of tangible fixed assets		40,744	46,499
	Movements in working capital:			
	Decrease in debtors		21,991	421,745
	Increase/(decrease) in creditors		30,355	(230,783)
	Cash (absorbed by)/generated from operations		(90,736)	243,870
21	Analysis of changes in net funds			
		At 1 April 2022	Cash flows	At 31 March 2023
		£	£	£
	Cash at bank and in hand	785,161	(141,109)	644,052
	Loans falling due within one year	(41,758)	10,293	(31,465)
	Loans falling due after more than one year	(614,517)	27,431	(587,086)
		<u>128,886</u>	<u>(103,385)</u>	<u>25,501</u>

REGIONAL DRIVING ASSESSMENT CENTRE

England & Wales - Charity number 1122214

Accounts

Charity registration number 1122214

Company registration number 05962393 (England and Wales)

**REGIONAL DRIVING ASSESSMENT CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

REGIONAL DRIVING ASSESSMENT CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr P McCormick
Mr M N Smith
Mr G Russell
Mr P Seedhouse
Mr A M Chishti
Ms K B Forbes
Mr R E Heap

Secretary

Mr S M Barratt

Charity number

1122214

Company number

05962393

Registered office

Patrick Farm Barns
Meriden Road
Hampton-In-Arden
Solihull
United Kingdom
B92 0LT

Auditor

Ormerod Rutter Limited
The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the 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 (FRS 102) (effective 1 January 2019)".

The charity also trades under the name RDAC.

Objectives and activities

Policies and objectives

The charity's activities and services are summarised in its Mission Statement, i.e. to help older people and people with disabilities to achieve a better quality of life by helping them to maintain or achieve independent mobility as drivers and passengers. Our primary function is driving assessment. Our aim is to offer practical advice on fitness to drive, equipment and adaptations, and retraining which will enable people to drive safely and comfortably.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Review of activities

The Regional Driving Assessment Centre (RDAC) is one of the 20 centres across the UK accredited by Driving Mobility (DM) to help the elderly and disabled people achieve independent mobility. The charity was established in 2006 and started trading in 2007.

Having originally been based in Birmingham, in March 2020, our Head Office facility moved to purpose-built accommodation in Hampton in Arden, Solihull. We operate satellite centres in Manchester and Oxford and currently have 12 outreach services at various locations throughout the West and East Midlands, Greater Manchester, Lancashire, Humberside, and the East Riding.

Achievements

As for many businesses in many sectors, 2020-21 had been a challenging year for RDAC due to the Covid pandemic.

However, 2021/22 was the start of a new era for RDAC with Sean Barratt becoming the new Chief Executive Officer following the retirement of Colin Barnett. A new Management Team was in place and as a result of continued support from The Department for Transport, along with the hard work and dedication from our team, RDAC commenced 2021/22 in a stable position.

It was a testament to all staff at RDAC, who were required to adapt to operating with new procedures, significant levels of PPE as well as high levels of anxiety and concern that remained around Covid, that the year began strongly. Despite the reduced number of referrals received from DVLA, the team managed the backlog of clients and increased NHS referrals substantially. Referral levels in general remained strong throughout the year and RDAC met all targets by the end of March 2022. Given the ongoing challenges, this was a remarkable achievement and was only achieved through the dedication of all staff.

Throughout the year, we were continually affected by the ongoing Covid situation. A significant number of staff required time off due to positive Covid tests and client cancellations were high throughout the year as infection rates ebbed and flowed.

REGIONAL DRIVING ASSESSMENT CENTRE

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REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

During the year, we launched the RDAC Driving School in Manchester and Solihull. This provides post assessment tuition and familiarisation sessions and ensures a more complete service for clients. The year also saw the start of the Powered Wheelchair and Mobility Scooter assessment service with equipment being procured and staff training taking place.

Throughout the year, RDAC staff participated in a large number of events and exhibitions, many still virtual, in order to promote and develop our services. These offered excellent CPD opportunities across all disciplines. A further 4 members of staff were successful in achieving their academic qualification in Driving Assessment and Outdoor Mobility, a course delivered by Driving Mobility and Oxford Brookes University.

RDAC also played an instrumental part in all Driving Mobility activities, providing a board member, tutors for the Oxford Brookes course, working group members as well as hosting the majority of national Driving Mobility events at our Head Office. This was recognised formally at the annual conference and awards event, where Sean Barratt collected an award on behalf of RDAC, for the centre providing the greatest contribution to the ongoing success of Driving Mobility.

Achievements: 5-Year Plan

The following sets out RDAC's progress this year against specific objectives in its 5-year plan.

Objective 1. Accreditation, facilities and procedures

- New permanent premises secured for the Northampton outreach
- Staff training and development plan introduced
- Accreditation standards maintained
- All current policies updated
- Appraisals for all staff carried out as required

Objective 2. Trustees

- Trustee recruitment plan considered
- Regular trustee meetings and involvement in RDAC and DM events

Objective 3. Systems and targets

- Internal and external targets achieved.
- The new (DM) business system is now live, and training has commenced in order to implement it as a default CRM system.

Objective 4. Expansion

- The new Head Office and Assessment Centre in Hampton in Arden has allowed us to expand services for the Midlands and diversify assessment types. It has also meant there is space for new services and a conference room which is widely used for both RDAC and Driving Mobility activities.

Objective 5. Communication

- We have continued with the bulletins within RDAC and through Driving Mobility. Use of the marketing services provided by DM has enabled us to improve our visibility and presence. We continue to make use of Facebook and Twitter which helps to promote our service and to continue to expand our referrer base. We provide information on the website specifically aimed at the NHS sector who now provide over 50% of referrals to the RDAC.

Objective 6. Finance

- Funding remains strong allowing for future development activity to take place.
- Successful bids for additional funding have allowed projects such as the Driving School and HUBS programme to progress.

Financial review

Reserves policy

Reserves were used for the building of the new Head Office. We now aim to grow our reserves once more over the coming years.

REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Plans for the future

This forthcoming year will once again be very challenging due mostly to the continuing impact of Covid and increasing costs. Our primary focus during the year will be to maximise the number of assessments completed by year end, we do not anticipate further expansion in terms of new centres or outreaches. We do however intend to continue to increase assessment activity in existing locations, specifically around assessment diversification. We also intend to continue to expand the RDAC Driving School during the next year.

Over the coming year, we intend to work collaboratively with all stakeholders, trustees, managers, and staff of RDAC and look forward to ensuring the best outcomes for our clients and our staff.

The charity is currently in ongoing communication with HMRC regarding the income and VAT recovery on costs. The charity registered for VAT during the period and processed VAT returns resulting in an initial VAT recovery. This return was calculated assuming that all input VAT is recoverable, as RDAC is now VAT registered and has some income streams outside the scope of VAT, a restriction on the recovery of VAT has been implemented. The Trustees are still attempting to initiate discussion with HMRC to obtain some clarity and agreement but feel that it is prudent to leave this potential liability within the financial statements and will continue to liaise with HMRC to arrive at an agreement regarding future treatment.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Trustees

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr P McCormick
Mr M N Smith
Mr G Russell
Mr P Seedhouse
Mr A M Chishti
Ms K B Forbes
Mr R E Heap

Method of appointment or election of Trustees

The Trustees are elected at the annual general meeting and subject to re-election at each subsequent Annual General Meeting.

The directors of the company are also the charity trustees for the purposes of company law, and serve as members of the Management Committee. Those who served during the year are shown in the legal and administrative details.

All members of the Management Committee give their time voluntarily and receive no benefits from the charitable company apart from expenses reclaimed as disclosed in the notes to the accounts.

We recruit through word-of-mouth and by direct approach to people who have skills that we require. In accordance with our Memorandum and Articles of Association members are nominated and elected at our Annual General Meeting. We can also co-opt members throughout the year.

Organisational structure and decision making

The organisation is run by the Board of Trustees. The Chief Executive (Sean Barratt), supported by the Senior Management Team, is responsible to the Trustees.

Policies adopted for the induction and training of Trustees

The Trustees in conjunction with the CEO have now produced an updated induction and training policy which requires the Chair of the Trustees and the RDAC management team to ensure the induction process is carried out effectively.

REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Regional Driving Assessment Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the 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.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.


.....

Mr G Russell

Trustee

Dated: 11 OCT 2022

REGIONAL DRIVING ASSESSMENT CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF REGIONAL DRIVING ASSESSMENT CENTRE

Opinion

We have audited the financial statements of Regional Driving Assessment Centre (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the 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 financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

REGIONAL DRIVING ASSESSMENT CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF REGIONAL DRIVING ASSESSMENT CENTRE

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company, we identified the principal risks of non-compliance with laws and regulations including those that have a direct impact on the preparation of the financial statements and the extent to which non-compliance might have a material effect on the financial statements. Audit procedures performed included discussions with management, review of board meeting minutes, testing of journals, designing and performing audit procedures and challenging assumptions and judgements made by management in relation to accounting estimates.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

REGIONAL DRIVING ASSESSMENT CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF REGIONAL DRIVING ASSESSMENT CENTRE

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Colm McGrory FCA (Senior Statutory Auditor)
for and on behalf of Ormerod Rutter Limited

.....

Chartered Accountants
Statutory Auditor

The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

Ormerod Rutter Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

REGIONAL DRIVING ASSESSMENT CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:							
Donations and legacies	3	42,428	-	42,428	291,784	-	291,784
Income from charitable activities	4	1,622,695	34,380	1,657,075	1,445,808	-	1,445,808
Investment income	5	58	-	58	204	-	204
Other income	6	-	-	-	36,223	-	36,223
Total income		1,665,181	34,380	1,699,561	1,774,019	-	1,774,019
Expenditure on:							
Charitable activities	7	1,645,214	47,880	1,693,094	1,366,677	15,990	1,382,667
Net income/(expenditure) for the year/							
Net movement in funds		19,967	(13,500)	6,467	407,342	(15,990)	391,352
Fund balances at 1 April 2021		1,200,363	26,161	1,226,524	793,021	42,151	835,172
Fund balances at 31 March 2022		1,220,330	12,661	1,232,991	1,200,363	26,161	1,226,524

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

REGIONAL DRIVING ASSESSMENT CENTRE

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	11		1,414,677		1,432,829
Current assets					
Debtors	12	129,549		551,294	
Cash at bank and in hand		785,161		400,879	
		914,710		952,173	
Creditors: amounts falling due within one year	14	(481,479)		(704,090)	
Net current assets			433,231		248,083
Total assets less current liabilities			1,847,908		1,680,912
Creditors: amounts falling due after more than one year	15		(614,917)		(454,388)
Net assets			1,232,991		1,226,524
Income funds					
Restricted funds	16		12,661		26,161
Unrestricted funds			1,220,330		1,200,363
			1,232,991		1,226,524

REGIONAL DRIVING ASSESSMENT CENTRE

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2022

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on ...11th Oct 2022.....



M G Russell
Trustee

Company registration number 05962393

REGIONAL DRIVING ASSESSMENT CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

		2022		2021	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	20		243,870		239,899
Investing activities					
Purchase of tangible fixed assets		(30,291)		(18,174)	
Proceeds on disposal of tangible fixed assets		1,944		3,299	
Investment income received		58		204	
		<u> </u>		<u> </u>	
Net cash used in investing activities			(28,289)		(14,671)
Financing activities					
Repayment of bank loans		168,701		37,574	
		<u> </u>		<u> </u>	
Net cash generated from financing activities			168,701		37,574
			<u> </u>		<u> </u>
Net increase in cash and cash equivalents			384,282		262,802
Cash and cash equivalents at beginning of year			400,879		138,077
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			<u>785,161</u>		<u>400,879</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Regional Driving Assessment Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Patrick Farm Barns, Meriden Road, Hampton-In-Arden, Solihull, B92 0LT, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probably that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Assets costing £1,000 or more are capitalised as tangible fixed assets and are carried at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold property	over the lease term
Fixtures and fittings	20% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2022	2021
	£	£
Donations and gifts	305	151
Government grants	42,123	291,633
	<u>42,428</u>	<u>291,784</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Income from charitable activities

	2022 £	2021 £
Grants and contracts	1,438,484	1,232,427
Assessments and courses	209,147	213,381
Driving lessons	9,444	-
	<u>1,657,075</u>	<u>1,445,808</u>
Analysis by fund		
Unrestricted funds	1,622,695	1,445,808
Restricted funds	34,380	-
	<u>1,657,075</u>	<u>1,445,808</u>

5 Investment income

	2022 £	2021 £
Interest receivable	<u>58</u>	<u>204</u>

6 Other income

	2022 £	2021 £
Proceeds from sale of Drive Mobility vehicles	<u>-</u>	<u>36,223</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	2022 £	2021 £
Staff costs	1,106,093	973,598
Vehicle costs	153,731	73,466
Related costs	20,926	892
Training	8,050	1,110
Loss on disposal of motor vehicles	1,944	3,299
Bad debts	-	500
Insurance	35,690	36,295
Irrecoverable VAT	3,558	-
Occupational therapy	16,457	-
	<u>1,346,449</u>	<u>1,089,160</u>
Share of support costs (see note 8)	325,249	271,495
Share of governance costs (see note 8)	21,396	22,012
	<u>1,693,094</u>	<u>1,382,667</u>
Analysis by fund		
Unrestricted funds	1,645,214	1,366,677
Restricted funds	47,880	15,990
	<u>1,693,094</u>	<u>1,382,667</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Depreciation	46,499	-	46,499	46,360	46,360
Property costs	150,005	-	150,005	130,516	130,516
Room hire	(100)	-	(100)	1,394	1,394
Telephone, postage and stationery	38,964	-	38,964	30,615	30,615
IT costs and equipment rental	52,271	-	52,271	28,784	28,784
Repairs and renewals	8,072	-	8,072	8,393	8,393
Advertising	336	-	336	1,486	1,486
Sundry expenses	11,199	-	11,199	13,895	13,895
Bank charges	18,003	-	18,003	10,052	10,052
Accountancy fees	-	15,740	15,740	-	20,812
Legal and professional fees	-	4,456	4,456	-	-
HR support	-	1,200	1,200	-	1,200
	<u>325,249</u>	<u>21,396</u>	<u>346,645</u>	<u>271,495</u>	<u>293,507</u>
Analysed between Charitable activities	<u>325,249</u>	<u>21,396</u>	<u>346,645</u>	<u>271,495</u>	<u>293,507</u>

All support costs are recharged to the organisations single charitable activity in recognition of the use of the support facilities to the activity.

Governance costs includes payments to the auditors as detailed in note 10.

9 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the auditors:	2022 £	2021 £
Audit of the annual accounts	<u>4,625</u>	<u>4,500</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Staff	40	39

Employment costs

	2022	2021
	£	£
Wages and salaries	1,005,932	883,315
Social security costs	82,925	70,196
Other pension costs	17,236	20,087
	<u>1,106,093</u>	<u>973,598</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Leasehold property	Fixtures and Motor vehicles fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	1,389,171	156,169	36,126	1,581,466
Additions	-	11,491	18,800	30,291
Disposals	-	(90,122)	-	(90,122)
At 31 March 2022	<u>1,389,171</u>	<u>77,538</u>	<u>54,926</u>	<u>1,521,635</u>
Depreciation and impairment				
At 1 April 2021	14,032	111,720	22,885	148,637
Depreciation charged in the year	14,032	20,684	11,783	46,499
Eliminated in respect of disposals	-	(88,178)	-	(88,178)
At 31 March 2022	<u>28,064</u>	<u>44,226</u>	<u>34,668</u>	<u>106,958</u>
Carrying amount				
At 31 March 2022	<u>1,361,107</u>	<u>33,312</u>	<u>20,258</u>	<u>1,414,677</u>
At 31 March 2021	<u>1,375,139</u>	<u>44,449</u>	<u>13,241</u>	<u>1,432,829</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Debtors	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	66,914	137,113
Other debtors	4,327	335,875
Prepayments and accrued income	58,308	78,306
	<u>129,549</u>	<u>551,294</u>

13 Loans and overdrafts	2022	2021
	£	£
Bank loans	656,275	487,574
	<u>614,517</u>	<u>454,388</u>
Payable within one year	41,758	33,186
Payable after one year	614,517	454,388
	<u>614,517</u>	<u>454,388</u>

The long-term loans are secured by fixed charges over the land and buildings at Patrick Farm Barns, Meriden Road, Hampton-In-Arden, Solihull, England, B92 0LT.

14 Creditors: amounts falling due within one year		2022	2021
	Notes	£	£
Bank loans	13	41,758	33,186
Other taxation and social security		27,911	24,633
Trade creditors		32,541	66,697
Other creditors		339,355	569,332
Accruals and deferred income		39,914	10,242
		<u>481,479</u>	<u>704,090</u>

15 Creditors: amounts falling due after more than one year		2022	2021
	Notes	£	£
Bank loans	13	614,517	454,388
Other creditors		400	-
		<u>614,917</u>	<u>454,388</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at		Movement in funds			Balance at
	1 April 2020	Resources expended	1 April 2021	Incoming resources	Resources expended	
	£	£	£	£	£	£
DFT Project	2,623	(2,623)	-	-	-	-
Manchester Grant	39,528	(13,367)	26,161	-	(13,500)	12,661
DFT Hubs	-	-	-	10,380	(10,380)	-
DM Educational Courses	-	-	-	24,000	(24,000)	-
	<u>42,151</u>	<u>(15,990)</u>	<u>26,161</u>	<u>34,380</u>	<u>(47,880)</u>	<u>12,661</u>

The Manchester grant funding is to be utilised for the provision of training new members of staff and the acquisition of a premises and new vehicles. The staff and training costs were expensed in previous periods and the assets purchased were capitalised in accordance with standard accounting policies and are being depreciated. The above expenditure in this financial year relates to depreciation of those assets and the restricted fund carried forward is the net book value of those assets.

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Tangible assets	1,402,016	12,661	1,414,677	1,406,668	26,161	1,432,829
Current assets/(liabilities)	433,231	-	433,231	248,083	-	248,083
Long term liabilities	(614,917)	-	(614,917)	(454,388)	-	(454,388)
	<u>1,220,330</u>	<u>12,661</u>	<u>1,232,991</u>	<u>1,200,363</u>	<u>26,161</u>	<u>1,226,524</u>

18 Operating lease commitments

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

	2022	2021
	£	£
Within one year	84,140	60,448
Between two and five years	276,167	199,031
In over five years	1,229,831	1,270,248
	<u>1,590,138</u>	<u>1,529,727</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Related party transactions

Remuneration of key management personnel

	2022 £	2021 £
Aggregate compensation	170,012	187,576

The following persons are considered to be members of key management personnel as at 31st March 2022:

Sean Barratt
Steve Dent
Clare Jones
Amy Leddington

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Services received		Expenses payable	
	2022 £	2021 £	2022 £	2021 £
Trustees	-	-	50	22
Other related parties	-	7,680	-	-
	-	7,680	50	22

Debbie Barnett, the spouse of Colin Barnett who was a trustee in the prior year, provides professional services to Regional Driving Assessment Centre. Debbie Barnett was classified as an other related party in 2021 where £7,680 was paid for these services. Debbie Barnett is no longer classified as an other related party.

£50 (2021: £nil) was paid to G Russell, a trustee, for expenses reimbursed.

£nil (2021: £22) was paid to R Heap, a trustee, for expenses reimbursed.

No other trustees received any remuneration or benefits during the year (2021: £nil).

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

20	Cash generated from operations		2022	2021
			£	£
	Surplus for the year		6,467	391,352
	Adjustments for:			
	Investment income recognised in statement of financial activities		(58)	(204)
	Depreciation and impairment of tangible fixed assets		46,499	46,360
	Movements in working capital:			
	Decrease/(increase) in debtors		421,745	(458,866)
	(Decrease)/increase in creditors		(230,783)	261,257
	Cash generated from operations		243,870	239,899
21	Analysis of changes in net funds/(debt)			
		At 1 April 2021	Cash flows	At 31 March 2022
		£	£	£
	Cash at bank and in hand	400,879	384,282	785,161
	Loans falling due within one year	(33,186)	(8,572)	(41,758)
	Loans falling due after more than one year	(454,388)	(160,129)	(614,517)
		<u>(86,695)</u>	<u>215,581</u>	<u>128,886</u>

Charity registration number 1122214

Company registration number 05962393 (England and Wales)

**REGIONAL DRIVING ASSESSMENT CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

REGIONAL DRIVING ASSESSMENT CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr P McCormick
Mr M N Smith
Mr G Russell
Mr P Seedhouse
Mr A M Chishti
Ms K B Forbes
Mr R E Heap

Secretary

Mr S M Barratt

Charity number

1122214

Company number

05962393

Registered office

Patrick Farm Barns
Meriden Road
Hampton-In-Arden
Solihull
United Kingdom
B92 0LT

Auditor

Ormerod Rutter Limited
The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the 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 (FRS 102) (effective 1 January 2019)".

The charity also trades under the name RDAC.

Objectives and activities

Policies and objectives

The charity's activities and services are summarised in its Mission Statement, i.e. to help older people and people with disabilities to achieve a better quality of life by helping them to maintain or achieve independent mobility as drivers and passengers. Our primary function is driving assessment. Our aim is to offer practical advice on fitness to drive, equipment and adaptations, and retraining which will enable people to drive safely and comfortably.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Review of activities

The Regional Driving Assessment Centre (RDAC) is one of the 20 centres across the UK accredited by Driving Mobility (DM) to help the elderly and disabled people achieve independent mobility. The charity was established in 2006 and started trading in 2007.

Having originally been based in Birmingham, in March 2020, our Head Office facility moved to purpose-built accommodation in Hampton in Arden, Solihull. We operate satellite centres in Manchester and Oxford and currently have 12 outreach services at various locations throughout the West and East Midlands, Greater Manchester, Lancashire, Humberside, and the East Riding.

Achievements

As for many businesses in many sectors, 2020-21 had been a challenging year for RDAC due to the Covid pandemic.

However, 2021/22 was the start of a new era for RDAC with Sean Barratt becoming the new Chief Executive Officer following the retirement of Colin Barnett. A new Management Team was in place and as a result of continued support from The Department for Transport, along with the hard work and dedication from our team, RDAC commenced 2021/22 in a stable position.

It was a testament to all staff at RDAC, who were required to adapt to operating with new procedures, significant levels of PPE as well as high levels of anxiety and concern that remained around Covid, that the year began strongly. Despite the reduced number of referrals received from DVLA, the team managed the backlog of clients and increased NHS referrals substantially. Referral levels in general remained strong throughout the year and RDAC met all targets by the end of March 2022. Given the ongoing challenges, this was a remarkable achievement and was only achieved through the dedication of all staff.

Throughout the year, we were continually affected by the ongoing Covid situation. A significant number of staff required time off due to positive Covid tests and client cancellations were high throughout the year as infection rates ebbed and flowed.

REGIONAL DRIVING ASSESSMENT CENTRE

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Balance sheet	9 - 10
Statement of cash flows	11
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REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

During the year, we launched the RDAC Driving School in Manchester and Solihull. This provides post assessment tuition and familiarisation sessions and ensures a more complete service for clients. The year also saw the start of the Powered Wheelchair and Mobility Scooter assessment service with equipment being procured and staff training taking place.

Throughout the year, RDAC staff participated in a large number of events and exhibitions, many still virtual, in order to promote and develop our services. These offered excellent CPD opportunities across all disciplines. A further 4 members of staff were successful in achieving their academic qualification in Driving Assessment and Outdoor Mobility, a course delivered by Driving Mobility and Oxford Brookes University.

RDAC also played an instrumental part in all Driving Mobility activities, providing a board member, tutors for the Oxford Brookes course, working group members as well as hosting the majority of national Driving Mobility events at our Head Office. This was recognised formally at the annual conference and awards event, where Sean Barratt collected an award on behalf of RDAC, for the centre providing the greatest contribution to the ongoing success of Driving Mobility.

Achievements: 5-Year Plan

The following sets out RDAC's progress this year against specific objectives in its 5-year plan.

Objective 1. Accreditation, facilities and procedures

- New permanent premises secured for the Northampton outreach
- Staff training and development plan introduced
- Accreditation standards maintained
- All current policies updated
- Appraisals for all staff carried out as required

Objective 2. Trustees

- Trustee recruitment plan considered
- Regular trustee meetings and involvement in RDAC and DM events

Objective 3. Systems and targets

- Internal and external targets achieved.
- The new (DM) business system is now live, and training has commenced in order to implement it as a default CRM system.

Objective 4. Expansion

- The new Head Office and Assessment Centre in Hampton in Arden has allowed us to expand services for the Midlands and diversify assessment types. It has also meant there is space for new services and a conference room which is widely used for both RDAC and Driving Mobility activities.

Objective 5. Communication

- We have continued with the bulletins within RDAC and through Driving Mobility. Use of the marketing services provided by DM has enabled us to improve our visibility and presence. We continue to make use of Facebook and Twitter which helps to promote our service and to continue to expand our referrer base. We provide information on the website specifically aimed at the NHS sector who now provide over 50% of referrals to the RDAC.

Objective 6. Finance

- Funding remains strong allowing for future development activity to take place.
- Successful bids for additional funding have allowed projects such as the Driving School and HUBS programme to progress.

Financial review

Reserves policy

Reserves were used for the building of the new Head Office. We now aim to grow our reserves once more over the coming years.

REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Plans for the future

This forthcoming year will once again be very challenging due mostly to the continuing impact of Covid and increasing costs. Our primary focus during the year will be to maximise the number of assessments completed by year end, we do not anticipate further expansion in terms of new centres or outreaches. We do however intend to continue to increase assessment activity in existing locations, specifically around assessment diversification. We also intend to continue to expand the RDAC Driving School during the next year.

Over the coming year, we intend to work collaboratively with all stakeholders, trustees, managers, and staff of RDAC and look forward to ensuring the best outcomes for our clients and our staff.

The charity is currently in ongoing communication with HMRC regarding the income and VAT recovery on costs. The charity registered for VAT during the period and processed VAT returns resulting in an initial VAT recovery. This return was calculated assuming that all input VAT is recoverable, as RDAC is now VAT registered and has some income streams outside the scope of VAT, a restriction on the recovery of VAT has been implemented. The Trustees are still attempting to initiate discussion with HMRC to obtain some clarity and agreement but feel that it is prudent to leave this potential liability within the financial statements and will continue to liaise with HMRC to arrive at an agreement regarding future treatment.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Trustees

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr P McCormick
Mr M N Smith
Mr G Russell
Mr P Seedhouse
Mr A M Chishti
Ms K B Forbes
Mr R E Heap

Method of appointment or election of Trustees

The Trustees are elected at the annual general meeting and subject to re-election at each subsequent Annual General Meeting.

The directors of the company are also the charity trustees for the purposes of company law, and serve as members of the Management Committee. Those who served during the year are shown in the legal and administrative details.

All members of the Management Committee give their time voluntarily and receive no benefits from the charitable company apart from expenses reclaimed as disclosed in the notes to the accounts.

We recruit through word-of-mouth and by direct approach to people who have skills that we require. In accordance with our Memorandum and Articles of Association members are nominated and elected at our Annual General Meeting. We can also co-opt members throughout the year.

Organisational structure and decision making

The organisation is run by the Board of Trustees. The Chief Executive (Sean Barratt), supported by the Senior Management Team, is responsible to the Trustees.

Policies adopted for the induction and training of Trustees

The Trustees in conjunction with the CEO have now produced an updated induction and training policy which requires the Chair of the Trustees and the RDAC management team to ensure the induction process is carried out effectively.

REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Regional Driving Assessment Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the 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.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.


.....

Mr G Russell

Trustee

Dated: 11 OCT 2022

REGIONAL DRIVING ASSESSMENT CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF REGIONAL DRIVING ASSESSMENT CENTRE

Opinion

We have audited the financial statements of Regional Driving Assessment Centre (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the 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 financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

REGIONAL DRIVING ASSESSMENT CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF REGIONAL DRIVING ASSESSMENT CENTRE

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company, we identified the principal risks of non-compliance with laws and regulations including those that have a direct impact on the preparation of the financial statements and the extent to which non-compliance might have a material effect on the financial statements. Audit procedures performed included discussions with management, review of board meeting minutes, testing of journals, designing and performing audit procedures and challenging assumptions and judgements made by management in relation to accounting estimates.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

REGIONAL DRIVING ASSESSMENT CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF REGIONAL DRIVING ASSESSMENT CENTRE

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Colm McGrory FCA (Senior Statutory Auditor)
for and on behalf of Ormerod Rutter Limited

.....

Chartered Accountants
Statutory Auditor

The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

Ormerod Rutter Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

REGIONAL DRIVING ASSESSMENT CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:							
Donations and legacies	3	42,428	-	42,428	291,784	-	291,784
Income from charitable activities	4	1,622,695	34,380	1,657,075	1,445,808	-	1,445,808
Investment income	5	58	-	58	204	-	204
Other income	6	-	-	-	36,223	-	36,223
Total income		1,665,181	34,380	1,699,561	1,774,019	-	1,774,019
Expenditure on:							
Charitable activities	7	1,645,214	47,880	1,693,094	1,366,677	15,990	1,382,667
Net income/(expenditure) for the year/							
Net movement in funds		19,967	(13,500)	6,467	407,342	(15,990)	391,352
Fund balances at 1 April 2021		1,200,363	26,161	1,226,524	793,021	42,151	835,172
Fund balances at 31 March 2022		1,220,330	12,661	1,232,991	1,200,363	26,161	1,226,524

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

REGIONAL DRIVING ASSESSMENT CENTRE

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	11		1,414,677		1,432,829
Current assets					
Debtors	12	129,549		551,294	
Cash at bank and in hand		785,161		400,879	
		914,710		952,173	
Creditors: amounts falling due within one year	14	(481,479)		(704,090)	
Net current assets			433,231		248,083
Total assets less current liabilities			1,847,908		1,680,912
Creditors: amounts falling due after more than one year	15		(614,917)		(454,388)
Net assets			1,232,991		1,226,524
Income funds					
Restricted funds	16		12,661		26,161
Unrestricted funds			1,220,330		1,200,363
			1,232,991		1,226,524

REGIONAL DRIVING ASSESSMENT CENTRE

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2022

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on ...11th Oct 2022.....



M G Russell
Trustee

Company registration number 05962393

REGIONAL DRIVING ASSESSMENT CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

		2022		2021	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	20		243,870		239,899
Investing activities					
Purchase of tangible fixed assets		(30,291)		(18,174)	
Proceeds on disposal of tangible fixed assets		1,944		3,299	
Investment income received		58		204	
		<u> </u>		<u> </u>	
Net cash used in investing activities			(28,289)		(14,671)
Financing activities					
Repayment of bank loans		168,701		37,574	
		<u> </u>		<u> </u>	
Net cash generated from financing activities			168,701		37,574
			<u> </u>		<u> </u>
Net increase in cash and cash equivalents			384,282		262,802
Cash and cash equivalents at beginning of year			400,879		138,077
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			<u>785,161</u>		<u>400,879</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Regional Driving Assessment Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Patrick Farm Barns, Meriden Road, Hampton-In-Arden, Solihull, B92 0LT, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probably that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Assets costing £1,000 or more are capitalised as tangible fixed assets and are carried at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold property	over the lease term
Fixtures and fittings	20% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2022	2021
	£	£
Donations and gifts	305	151
Government grants	42,123	291,633
	<u>42,428</u>	<u>291,784</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Income from charitable activities

	2022 £	2021 £
Grants and contracts	1,438,484	1,232,427
Assessments and courses	209,147	213,381
Driving lessons	9,444	-
	<u>1,657,075</u>	<u>1,445,808</u>
Analysis by fund		
Unrestricted funds	1,622,695	1,445,808
Restricted funds	34,380	-
	<u>1,657,075</u>	<u>1,445,808</u>

5 Investment income

	2022 £	2021 £
Interest receivable	<u>58</u>	<u>204</u>

6 Other income

	2022 £	2021 £
Proceeds from sale of Drive Mobility vehicles	<u>-</u>	<u>36,223</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	2022 £	2021 £
Staff costs	1,106,093	973,598
Vehicle costs	153,731	73,466
Related costs	20,926	892
Training	8,050	1,110
Loss on disposal of motor vehicles	1,944	3,299
Bad debts	-	500
Insurance	35,690	36,295
Irrecoverable VAT	3,558	-
Occupational therapy	16,457	-
	<u>1,346,449</u>	<u>1,089,160</u>
Share of support costs (see note 8)	325,249	271,495
Share of governance costs (see note 8)	21,396	22,012
	<u>1,693,094</u>	<u>1,382,667</u>
Analysis by fund		
Unrestricted funds	1,645,214	1,366,677
Restricted funds	47,880	15,990
	<u>1,693,094</u>	<u>1,382,667</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Depreciation	46,499	-	46,499	46,360	46,360
Property costs	150,005	-	150,005	130,516	130,516
Room hire	(100)	-	(100)	1,394	1,394
Telephone, postage and stationery	38,964	-	38,964	30,615	30,615
IT costs and equipment rental	52,271	-	52,271	28,784	28,784
Repairs and renewals	8,072	-	8,072	8,393	8,393
Advertising	336	-	336	1,486	1,486
Sundry expenses	11,199	-	11,199	13,895	13,895
Bank charges	18,003	-	18,003	10,052	10,052
Accountancy fees	-	15,740	15,740	-	20,812
Legal and professional fees	-	4,456	4,456	-	-
HR support	-	1,200	1,200	-	1,200
	<u>325,249</u>	<u>21,396</u>	<u>346,645</u>	<u>271,495</u>	<u>293,507</u>
Analysed between Charitable activities	<u>325,249</u>	<u>21,396</u>	<u>346,645</u>	<u>271,495</u>	<u>293,507</u>

All support costs are recharged to the organisations single charitable activity in recognition of the use of the support facilities to the activity.

Governance costs includes payments to the auditors as detailed in note 10.

9 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the auditors:	2022 £	2021 £
Audit of the annual accounts	<u>4,625</u>	<u>4,500</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Staff	40	39

Employment costs

	2022	2021
	£	£
Wages and salaries	1,005,932	883,315
Social security costs	82,925	70,196
Other pension costs	17,236	20,087
	<u>1,106,093</u>	<u>973,598</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Leasehold property	Fixtures and Motor vehicles fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	1,389,171	156,169	36,126	1,581,466
Additions	-	11,491	18,800	30,291
Disposals	-	(90,122)	-	(90,122)
At 31 March 2022	<u>1,389,171</u>	<u>77,538</u>	<u>54,926</u>	<u>1,521,635</u>
Depreciation and impairment				
At 1 April 2021	14,032	111,720	22,885	148,637
Depreciation charged in the year	14,032	20,684	11,783	46,499
Eliminated in respect of disposals	-	(88,178)	-	(88,178)
At 31 March 2022	<u>28,064</u>	<u>44,226</u>	<u>34,668</u>	<u>106,958</u>
Carrying amount				
At 31 March 2022	<u>1,361,107</u>	<u>33,312</u>	<u>20,258</u>	<u>1,414,677</u>
At 31 March 2021	<u>1,375,139</u>	<u>44,449</u>	<u>13,241</u>	<u>1,432,829</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Debtors	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	66,914	137,113
Other debtors	4,327	335,875
Prepayments and accrued income	58,308	78,306
	<u>129,549</u>	<u>551,294</u>

13 Loans and overdrafts	2022	2021
	£	£
Bank loans	656,275	487,574
	<u>614,517</u>	<u>454,388</u>
Payable within one year	41,758	33,186
Payable after one year	614,517	454,388
	<u>614,517</u>	<u>454,388</u>

The long-term loans are secured by fixed charges over the land and buildings at Patrick Farm Barns, Meriden Road, Hampton-In-Arden, Solihull, England, B92 0LT.

14 Creditors: amounts falling due within one year		2022	2021
	Notes	£	£
Bank loans	13	41,758	33,186
Other taxation and social security		27,911	24,633
Trade creditors		32,541	66,697
Other creditors		339,355	569,332
Accruals and deferred income		39,914	10,242
		<u>481,479</u>	<u>704,090</u>

15 Creditors: amounts falling due after more than one year		2022	2021
	Notes	£	£
Bank loans	13	614,517	454,388
Other creditors		400	-
		<u>614,917</u>	<u>454,388</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at		Movement in funds			Balance at
	1 April 2020	Resources expended	1 April 2021	Incoming resources	Resources expended	
	£	£	£	£	£	£
DFT Project	2,623	(2,623)	-	-	-	-
Manchester Grant	39,528	(13,367)	26,161	-	(13,500)	12,661
DFT Hubs	-	-	-	10,380	(10,380)	-
DM Educational Courses	-	-	-	24,000	(24,000)	-
	<u>42,151</u>	<u>(15,990)</u>	<u>26,161</u>	<u>34,380</u>	<u>(47,880)</u>	<u>12,661</u>

The Manchester grant funding is to be utilised for the provision of training new members of staff and the acquisition of a premises and new vehicles. The staff and training costs were expensed in previous periods and the assets purchased were capitalised in accordance with standard accounting policies and are being depreciated. The above expenditure in this financial year relates to depreciation of those assets and the restricted fund carried forward is the net book value of those assets.

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Tangible assets	1,402,016	12,661	1,414,677	1,406,668	26,161	1,432,829
Current assets/(liabilities)	433,231	-	433,231	248,083	-	248,083
Long term liabilities	(614,917)	-	(614,917)	(454,388)	-	(454,388)
	<u>1,220,330</u>	<u>12,661</u>	<u>1,232,991</u>	<u>1,200,363</u>	<u>26,161</u>	<u>1,226,524</u>

18 Operating lease commitments

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

	2022	2021
	£	£
Within one year	84,140	60,448
Between two and five years	276,167	199,031
In over five years	1,229,831	1,270,248
	<u>1,590,138</u>	<u>1,529,727</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Related party transactions

Remuneration of key management personnel

	2022 £	2021 £
Aggregate compensation	170,012	187,576

The following persons are considered to be members of key management personnel as at 31st March 2022:

Sean Barratt
Steve Dent
Clare Jones
Amy Leddington

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Services received		Expenses payable	
	2022 £	2021 £	2022 £	2021 £
Trustees	-	-	50	22
Other related parties	-	7,680	-	-
	-	7,680	50	22

Debbie Barnett, the spouse of Colin Barnett who was a trustee in the prior year, provides professional services to Regional Driving Assessment Centre. Debbie Barnett was classified as an other related party in 2021 where £7,680 was paid for these services. Debbie Barnett is no longer classified as an other related party.

£50 (2021: £nil) was paid to G Russell, a trustee, for expenses reimbursed.

£nil (2021: £22) was paid to R Heap, a trustee, for expenses reimbursed.

No other trustees received any remuneration or benefits during the year (2021: £nil).

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

20	Cash generated from operations		2022	2021
			£	£
	Surplus for the year		6,467	391,352
	Adjustments for:			
	Investment income recognised in statement of financial activities		(58)	(204)
	Depreciation and impairment of tangible fixed assets		46,499	46,360
	Movements in working capital:			
	Decrease/(increase) in debtors		421,745	(458,866)
	(Decrease)/increase in creditors		(230,783)	261,257
	Cash generated from operations		243,870	239,899
21	Analysis of changes in net funds/(debt)			
		At 1 April 2021	Cash flows	At 31 March 2022
		£	£	£
	Cash at bank and in hand	400,879	384,282	785,161
	Loans falling due within one year	(33,186)	(8,572)	(41,758)
	Loans falling due after more than one year	(454,388)	(160,129)	(614,517)
		<u>(86,695)</u>	<u>215,581</u>	<u>128,886</u>



ormerod rutter
chartered accountants

Audit Completion Report

Regional Driving Assessment Centre

Year Ended: 31st March 2022



Strictly Private and Confidential

Ormerod Rutter Limited
The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

Regional Driving Assessment Centre
Patrick Farm Barns
Meriden Road
Hampton-In-Arden
Solihull
B92 0LT

12th September 2022

Dear Sirs,

Audit Completion Report – year ended 31st March 2022

We are delighted to present our Audit Completion Report for the year ended 31st March 2022. The purpose of this document is to summarise our audit conclusions.

The scope of our work, including identified significant audit risks and areas of management judgement was outlined in our Audit Strategy Memorandum. We have reviewed our Audit Strategy Memorandum and concluded that the original significant audit risks and areas of management judgement remain appropriate.

We would like to express our thanks for the assistance of your team during our audit.

If you would like to discuss any matters in more detail, then please do not hesitate to contact me on 01905 777600.

Yours faithfully



Colm McGrory

Ormerod Rutter Limited



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This document is to be regarded as confidential to Regional Driving Assessment Centre. It has been prepared for the sole use of the Board. No responsibility is accepted to any other person in respect of the whole or part of its contents. Before this document, or any part of it, is disclosed to a third party, our written consent must first be obtained.



1 - Executive Summary

Purpose of this document

This document has been prepared to communicate the findings of our audit for the year ended 31st March 2022 to the directors of Regional Driving Assessment Centre and formed the basis for discussions at the audit clearance meeting.

Our communication with you is important to:

- Share information to assist both of us to fulfil our respective responsibilities
- Provide you with constructive observations arising from the audit process
- Ensure as part of the two-way communication process that we, as external auditors, gain an understanding of your attitude and views in respect of the internal and external operational, financial, compliance and other risks facing the charity
- Receive feedback from yourselves as to the performance of the engagement team

Section 3 sets out internal control recommendations and section 4 sets out audit misstatements.

Principal conclusions and significant findings

As outlined in our Audit Strategy Memorandum, our audit has been conducted in accordance with International Standards of Auditing (UK) and means we focus on audit risks which we have assessed as resulting in a higher risk of material misstatement.

In section 3 of this report, we have set out our conclusions and significant findings from our audit. This section includes our conclusions on the audit risks and areas of management judgement in our Audit Strategy Memorandum of which the principal ones were:

- Management override of controls
- Revenue recognition
- Accounting estimates

Status and audit opinion

We have substantially completed our audit in respect of the financial statements for the year ended 31 March 2022.

At the time of preparing this report, the following significant matters remain outstanding:

1. Lease for Leicester
2. Loan agreement for new CAF loan
3. Trustees report

At the time of issuing this report and subject to the satisfactory conclusion of the remaining audit work, we anticipate issuing an unqualified opinion, without modification.



2 – Financial highlights

Statement of Financial Activities (including Income and Expenditure Account)

	UF 2022	RF 2022	Total 2022	UF 2021	RF 2021	Total 2021
Income and endowments:						
Donations and legacies	42,428	-	42,428	291,784	-	291,784
Charitable activities	1,647,631	-	1,647,631	1,445,808	-	1,445,808
Trading activities	9,444	-	9,444	-	-	-
Investment income	58	-	58	204	-	204
Other income	-	-	-	36,223	-	36,223
Total income	1,699,561	-	1,699,561	1,744,019	-	1,744,019
Expenditure on:						
Charitable activities	1,707,521	13,500	1,721,021	1,366,677	15,990	1,382,667
Net movement in funds	(7,960)	(13,500)	(21,460)	407,342	(15,990)	391,352
Fund balances at 1 April 2021	1,200,363	26,161	1,226,524	793,021	42,151	835,172
Fund balances at 31 March 2022	1,192,403	12,661	1,205,064	1,200,363	26,161	1,226,524

Positive net movement in funds in prior year supported by government income. Whilst activities have been recovering throughout the year, there is a net decrease in funds for the year due to increasing expenditure. Refer to pages 7 and 8 for details.



Balance Sheet

	2022	2021
Fixed assets		
Tangible assets	1,414,677	1,432,829
	1,414,677	1,432,829
Current assets		
Debtors	129,549	551,294
Cash at bank	785,161	400,879
	914,710	952,173
Creditors: amounts due within one year		
Bank loans	(26,791)	(33,186)
Other taxation and social security	(27,911)	(24,633)
Trade creditors	(60,468)	(66,697)
Other creditors	(339,355)	(569,332)
Accruals and deferred income	(39,914)	(10,242)
	(494,439)	(704,090)
Creditors: amounts due after one year		
Bank loans	(629,484)	(454,388)
Other creditors	(400)	-
	(629,884)	(454,388)
Net assets	1,205,064	1,226,524
Income funds		
Restricted funds	12,661	26,161
Unrestricted funds	1,192,403	1,200,363
	1,205,064	1,226,524

Debtors decrease due to VAT debtor included in 2021. Trade debtors have approximately halved on prior year and prepayments have also decreased by £20k largely due to timing of items such as car insurance.

Notable increase in cash balance due to loans.

Reduction in other creditors primarily due to DfT clawback of £224k in 2021.

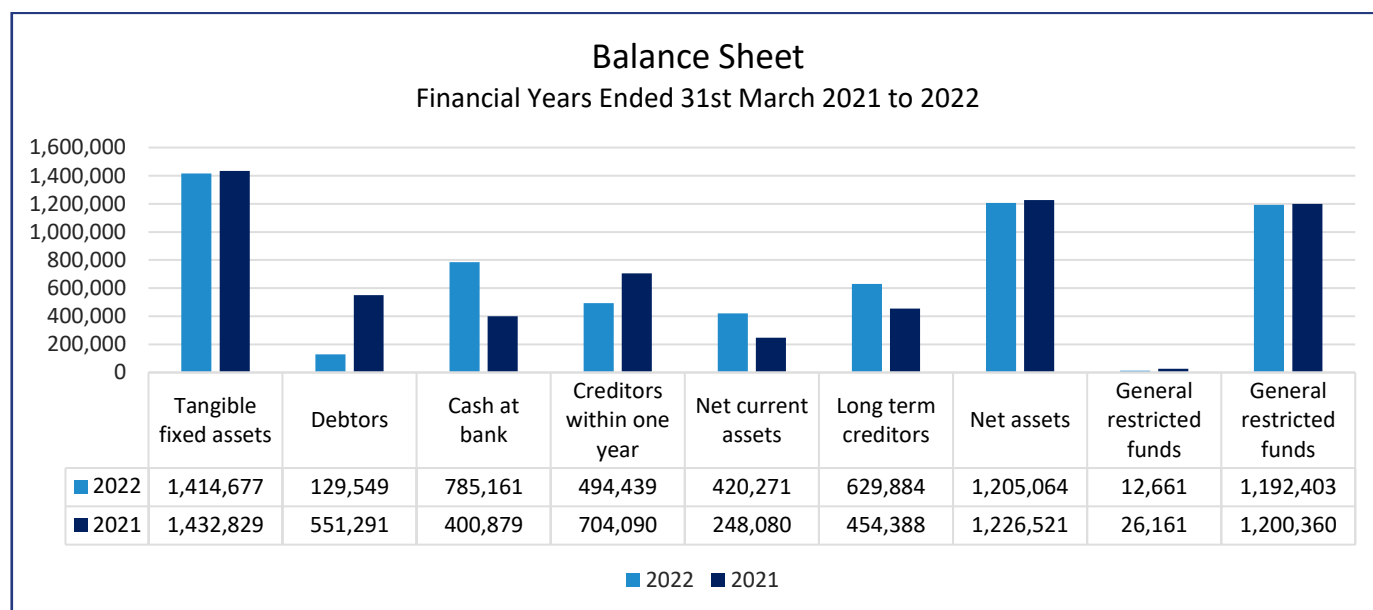
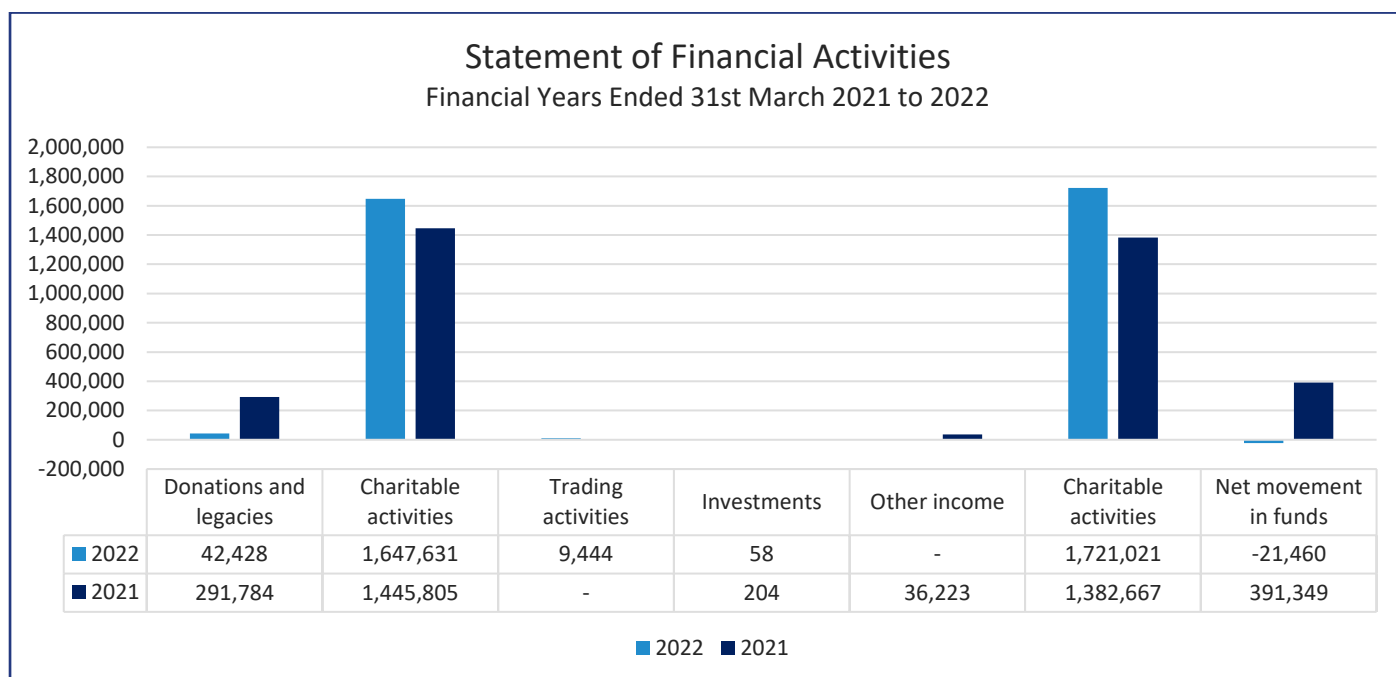
Accruals increase driven by holiday pay provision (up £22k) and outstanding invoice for Honda Jazz purchase of £4.5k.

Additional bank loan of £250k taken out at CAF bank. Bounceback loan paid back in full in the prior year.

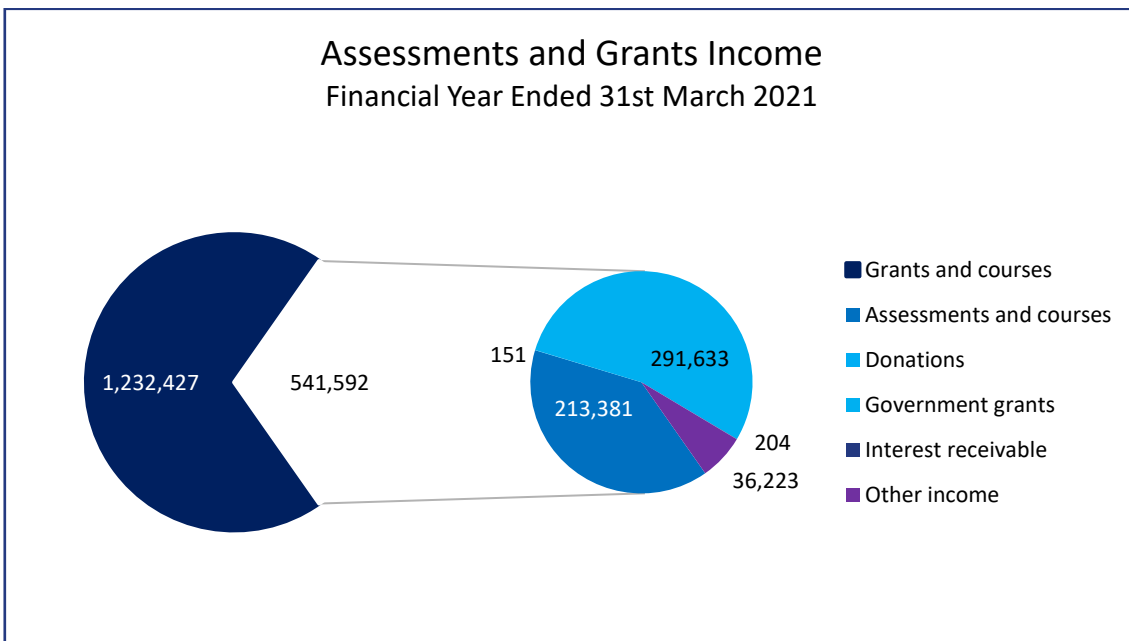
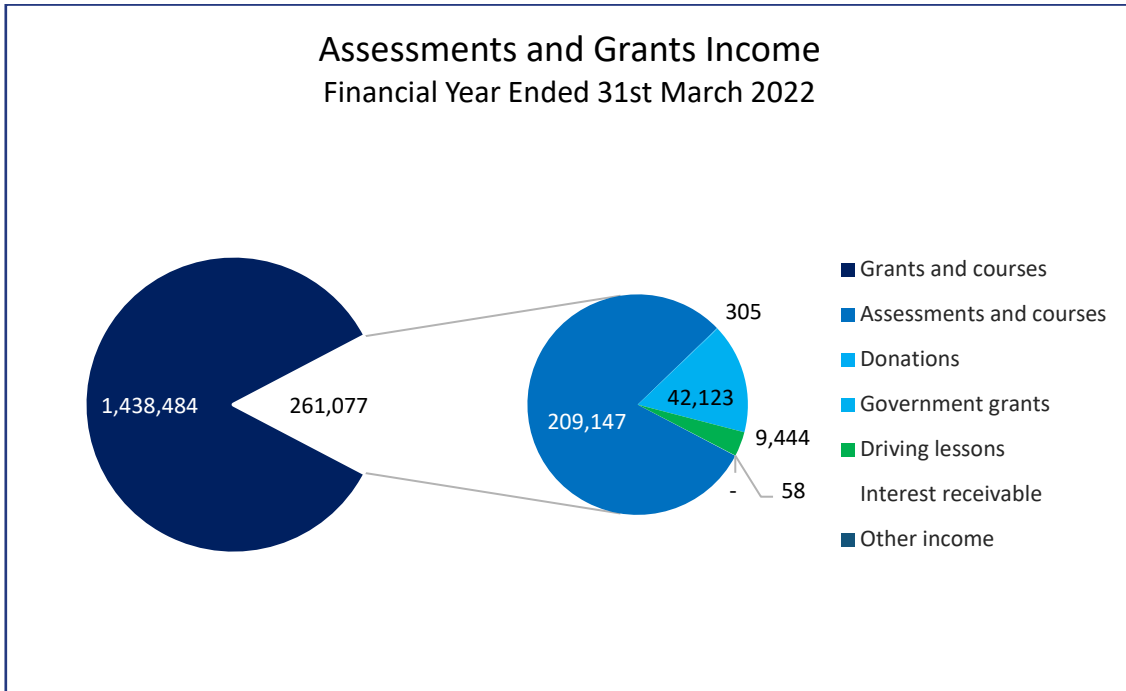
Other creditors of £400 in relation to Bugzi deposits.



Financial Summary



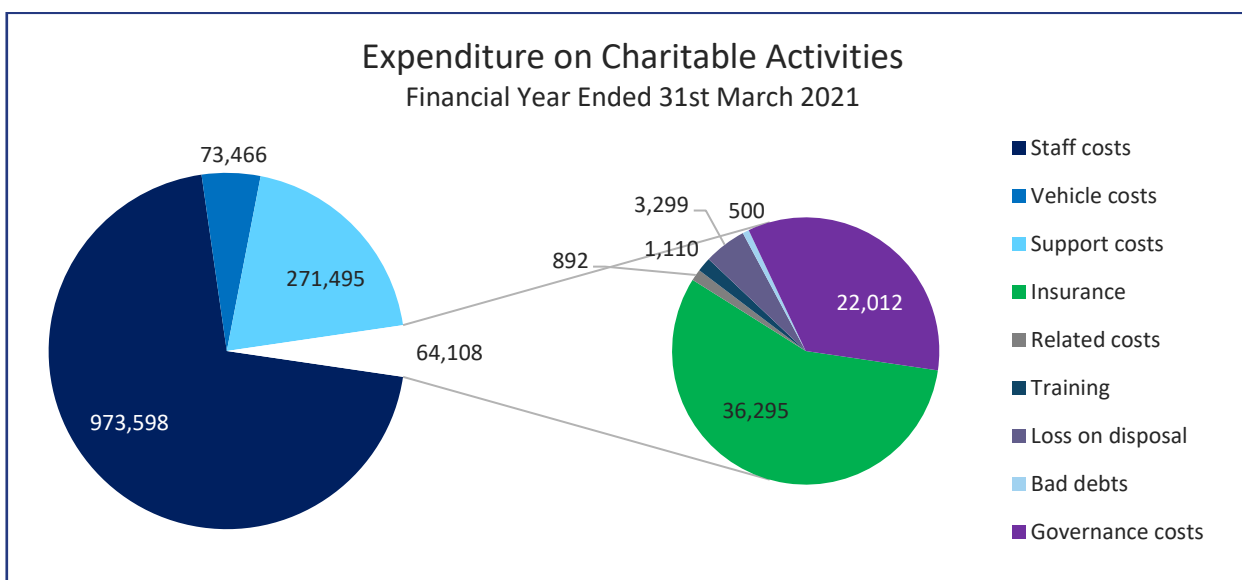
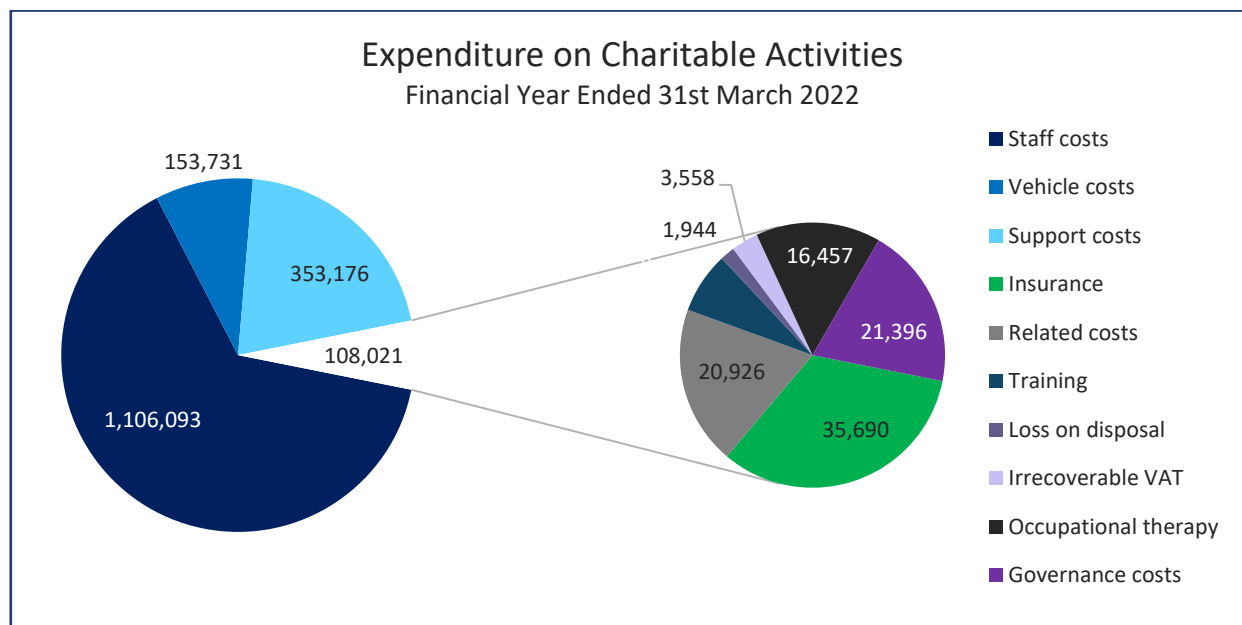
Review of Income



- Reduction in government grant income from £292k to £42k in relation to a decline in furlough income.
- Other income in the PY is in relation to income from sale of driving mobility cars.
- Income line 'Assessment fees: Case Managers AX' seen in the current year under assessments and courses for £9k vs £nil in 2021. Similarly there is £24k income in relation to self-referrals in 2022 being £nil in the prior year.
- There were various VAT adjustments in 2021 totalling £132k which are not present in the current year.



Review of Expenditure



- Staff costs make up the most significant portion of expenditure. 2022 costs have increased 14% on the prior year.
- Vehicle costs have doubled since 2021, primarily driven by fuel increases of £20k throughout the year. Related costs are also in relation to staff travel and we can see these costs increasing following the lifting of pandemic restrictions.
- Support costs have increased on prior year mostly due to the following factors:
 - Repairs and renewals up £29k due to the ventilation system upgrade (see journals)
 - IT equipment increased £6k due to new DMIs licenses.
 - Rates up £20k. Aggregate effects of a reduction in service charges at Patrick Farm Barns and general increases at all other premises.
 - Postage, phone and stationery increased £8k.



Review of transactions by day

Row Labels	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
Bill	441	388	360	439	290	165	147	2,230
Bill Payment (Cheque)	242	305	381	320	199	34	52	1,533
Credit Note		3	6	83				92
Deposit	17	17	34	182	14	2	2	268
Expenditure	400	409	517	603	365	50	49	2,393
Invoice	600	1,127	1,352	1,317	362	182	136	5,076
Journal Entry	170	113	60	149	82	70	42	686
Payment	224	278	260	265	178	24	36	1,265
Refund	36	39	54	50	39	3	6	227
Sales Receipt	75	78	116	62	39	15	30	415
Supplier Credit	3	3	2	46	11	5	2	72
Transfer	28	22	24	24	8			106
VAT Adjustment				2				2
VAT Payment	2	2		2	4			10
Grand Total	2,238	2,784	3,166	3,544	1,591	550	502	14,375

A review of the nominal ledger transactions by type and day of week have identified the above. There are a notable number of transactions which appear to be posted on weekends. These are in relation to a variety of different transactions as throughout the year.



3 - Significant Findings

Set out below are the significant findings from our audit. These findings include:

- Our audit conclusions regarding the significant risks and key areas of management judgement outlined in the Audit Strategy Memorandum
- Our comments in respect of the accounting policies and disclosures that you have adopted in the financial statements. On page 12, we have concluded whether the financial statements have been prepared in accordance with the financial reporting framework and commented on any significant accounting policy changes that have been made during the year
- Any significant difficulties we experienced during the audit
- Any modifications required to our audit report.

Significant risks and key areas of management judgement

Revenue recognition

Description of the risk

There is a risk of fraud in the financial reporting relating to revenue recognition due to the potential to inappropriately record revenue in the wrong period or revenue not being recorded. Due to there being a risk of fraud in revenue recognition we consider it to be a significant risk on all audits.

How we addressed this risk

We have addressed this risk through performing audit work over:

- Revenue cut-off testing in relation to income received around the year end;
- Revenue transactional testing;
- Analytical review against prior year;
- Reviewing correspondence and source documentation; and
- Performing procedures to identify and cash received after date.

Audit conclusion

Based on the results on our audit procedures we are satisfied that there is no indication of any obvious understatement of revenue or any material cut-off errors in respect of revenue recognition.



Management override

Description of the risk

In all entities, management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur, we consider there to be a risk of material misstatement due to fraud and thus a significant risk on all audits.

How we addressed this risk

We have addressed this risk through performing audit work over:

- Accounting estimates impacting amounts included in the financial statements;
- Consideration of identified significant transactions outside the normal course of business; and
- Journals recorded in the general ledger and other adjustments made in preparation of the financial statements.

Audit conclusion

Based on the audit procedures undertaken and the sample transactions tested that there is no indication of inappropriate management override of controls.

Accounting estimates

Description of the risk

Management make a number of accounting estimates as part of the process of preparing financial reporting. By their nature there is an element of subjectivity that requires management to exercise their judgement in developing estimation models. Areas where such judgements will be exercised include:

- Depreciation policy and rates applied
- Bad debt provisioning
- Asset impairments reviews
- Contingency provisioning
- Allocation of expenditure to restricted funds

How we addressed this risk

- We assessed how management identifies those transactions, events and conditions that may give rise to the need for accounting estimates, and how management makes the accounting estimates.
- We reviewed the outcome of accounting estimates included in prior year financial statements or, where applicable, their subsequent re-estimation for the purpose of the current year.
- We evaluated estimation uncertainty and determined whether estimates with high levels of uncertainty give rise to significant risks.

Audit conclusion

Based on the results of our audit procedures, we are satisfied that there is no indication of an obvious material error based on significant accounting estimates.



Accounting policies and disclosures

We have reviewed accounting policies and disclosures and concluded they comply with relevant financial reporting framework UK GAAP (FRS 102) we are satisfied that the level of disclosure is commensurate with the size and complexity of the charity.

Other matters discussed with management

1. Physical verification of assets

We encountered issues physically verifying a sample of assets, particularly IT equipment e.g. a Lenovo laptop from the fixed asset register as part of our review. We are aware from discussions with the client that improvements are being introduced post year end in order to capture staff currently using laptops/IT equipment by way of asset numbers/a booking system.

2. Potential to capitalise ventilation system upgrade

An upgrade to the ventilation system was identified (~£29k incl. VAT) which could be classed as a capital item. Discussions with S Barratt explained that the ventilation system for the building works was faulty and so an upgraded system was fitted. It is our understanding that the installation of this new system was more than simply repairs.

As part of this, review of the fixed asset register identified an asset under fixtures and fittings, dated 03/07/2018 with the description 'Ventilation RDAC Workshop' with a NBV of £1,603. Point has also been noted to confirm whether this is related to the old ventilation system that was replaced and if appropriate consider disposal.

3. Retention creditor

There is a retention creditor of £27,927 in respect of the Mossvale contract included within the accounts under other trade creditors. In connection with the ventilation system upgrade noted above, we understand per discussions with S Barratt that the builder who originally installed the system as part of the construction of the premises went into liquidation. Point noted to discuss the appropriateness of this creditor.

4. Potential dispute re: dilapidations - Alldos UK Ltd

The trade creditors review highlighted an old balance with Alldos UK Ltd for an amount of £2,747. Per discussions with Debbie there appears to be a dispute regarding this balance. RDAC hired rooms from Alldos UK Ltd when moving buildings. RDAC were there for over a year and left in March 2020. In June 2021 Alldos UK Ltd sent an invoice to RDAC requesting payment for dilapidations which RDAC strongly disagree with. A letter was sent out to Alldos UK Ltd regarding this invoice, but RDAC have had no reply to date.

5. Supplier statement – Driving Mobility

Our supplier statement testing returned a sample of one supplier to test. Driving Mobility was selected as it has the highest value of invoices in the year (£41,143). This supplier statement was not available therefore the year end balance of £4,585 could not be verified.



6. Trade creditors balance – Press Telecom

RDAC has received phone services from Press Telecom but has not yet paid for these. Per discussions with D Barnett, there are delays in paying this balance as they sent a request for change of bank details however RDAC has been unable to contact them to confirm. They are holding off on paying the outstanding balance (~£650 at the year end/~£900 to date) until they can make contact.

7. Undeposited funds

There is £1,200 noted as undeposited funds included under bank and cash at the year end – similar funds were noted in the prior year. On investigation, this balance appears to relate to cheques received from DVLA: There were £2,370 cheques noted as received post year end in respect of DVLA trade debtor balances at the year end. These were banked post year end. The trade debtors balance in the accounts comprises of £1,170, with the remaining £1,200 being included under undeposited cheques. Per discussions with D Barnett, the client is unaware why only £1,200 is included here (as an entry created by QuickBooks) in respect of cheques uncleared. Support and training is available in relation to QuickBooks from Ormerod Rutter.

8. Going concern review

As trustees you are responsible for ensuring that the charity can continue to trade for at least 12 months from the date that the financial statements are approved. At present, forecasts are only prepared for 12 months from the year end date.

Whilst we appreciate that results have been good in recent years, we are mindful of the increased financing and therefore the cash to be generated to service this debt and would recommend that the trustees extend the period over which they prepare cashflow forecasts to be 2 years to ensure that at least 12 months after the date of approval of the financial statements is covered.

Consider the possibility of a commitment to future funding from the DfT?

9. Restricted funds

As in the previous years there were restricted funds to be used for a variety of projects. The DfT Project, the Manchester grant and the Leicester grant were all accounted for in previous years and where the money was used to purchase fixed assets, the fund balance is currently equal to the net book value of those assets and the only expenditure deducted from those funds each year is the depreciation charge for the year.

Of the income received in this year, were there any restrictions placed on how the money could be spent and therefore are there any new restricted funds to be reflected in the accounts?

10. Furlough scheme

The guidance states that organisations which have staff costs which are publicly funded should not furlough their staff and should instead use the funding to continue to pay their staff. We understand from activities during the year that this was factored into the clawback figure of ~£224k taken off the Q4 2022 grant income. Furlough income was claimed to March 2021 however, the income relating to March 2021 (£42,123) was received in April and has been included in 2022 accounts.



11. Motor vehicles

We understand from review of fixed assets that the majority of cars are owned by Driving Mobility but used by RDAC. When cars are bought, DM buys them on RDAC's behalf as they can usually get these cheaper. RDAC then pays DM for the vehicle when DM invoices them. No invoice has yet been received from DM for the Honda Jazz. An accrual of £4.5k is included within the accounts.

D Barnett confirmed that there are only 8 cars owned by RDAC itself, being the following:

- VW Caddy Maxi – YX60 XYE
- VW Caddy – BF63 CDU
- Ford C Max – FD66 CBY
- Ford Fiesta – EY16 FLF
- Skoda Fabia – GD68 GXH
- Ford – LN68 UNX
- VW Caddy – DX16 VGM
- Honda Jazz – RE17 VPY (Not in QuickBooks)

The audit trail surrounding the purchasing and disposals of vehicles is not currently always easy to trace and there is often uncertainty as to the ownership of vehicles given to RDAC by Driving Mobility. We would recommend that the fixed asset register is reviewed at least quarterly to ensure that any transfer of vehicles between RDAC and Driving Mobility is reflected in the financial statements.

12. Old balances on the sales ledger

Sales ledger balances total £67k, of which £32k (47%) are noted to be old. Of the £32k old balances, £27k is owed by DVLA. We understand from our discussions with management that this is not unusual for DVLA to have large amounts outstanding at the year end and we have vouched ~£31k to post year end receipts. We would recommend that debts are chased more frequently.

13. Driving lessons – charitable or trading activity

We have noted that a new income stream has commenced in the year – driving lessons. This was originally mapped to donations in the financial statements. We have since reclassified this income stream to "other trading activities". This classification is to be discussed in line with the below:

Extracts from the SORP say that income from trading activities:

- must be received in exchange for supplying goods and services in order to raise funds for the charity;
- and have profit-seeking motive.

Extracts from the SORP say that income from charitable activities:

- earned both from the supply of goods or services under contractual arrangements and from performance-related grants;
- the sale of goods and services as part of the charitable activities of the charity (also known as primary purpose trading), whether the sale is intended to make a profit or is at or below cost.



14. Prior year control points – follow up

- **Recognition of accrued and deferred income**

Control point was noted in prior year where accrued and deferred income was not being recognised where payment is received for an invoice ahead of assessments taking place. It is our understanding in the current year that postings are made to 'Prepaid driving lessons' and 'Prepaid Assessments' codes in the general ledger which assists in capturing deferred income. No instances have been identified for 2022 where accrued income would be required as the vast majority of payments are received in advance of the assessments taking place.

- **No detailed review of the payroll was performed**

Control point was noted in the prior year regarding authorisation of payroll. In the current year, we have identified changes to the system whereby ESOS provides a temporary payroll for review and an authorisation form which we understand is signed by S Barratt each month to authorise payment.

- **Petty cash differences**

In the prior year we noted discrepancies between the year end cash sheets and the QuickBooks ledger. In the current year as part of our review of bills and expenditure systems, the petty cash controls were informally reviewed and relevant changes to strengthen petty cash controls have been identified. No detailed testing has been performed over petty cash due to the low value.

15. Accounts related points

- Trustees report outstanding. Point noted in particular to confirm the inclusion of wording regarding the status of the VAT registration.
- Key Management Personnel: Based on discussions with S Barratt, key management are considered to be Steve Dent, Clare Jones, Sean Barratt and Amy Leddington. Their cumulative salary costs have been disclosed in the financial statements accordingly as remuneration of key personnel in accordance with the requirements of the Charities SORP.
- Refer to outstanding information points below:

16. Outstanding information

- Copy of the Leicester lease. Relevant disclosures per accounts TBC.
- Loan agreement for CAF bank second loan of £250k. Annual statement verified to confirm balance, but no details of repayment terms/a repayment schedule and the covenants seen as part of formal loan documentation. Relevant disclosures per accounts TBC.



17. VAT position and impact on accounts

VAT registration was completed in the prior year resulting in a large refund following historical claims. This amount has been set aside as a contingency. A HMRC inspection has been welcomed by RDAC to obtain guidance over the VAT treatment. HMRC have not responded to these invitations.

Amounts included in the Co-Op 14 Days Accounts of £685,387 relate to VAT refunds set aside.

The decision was taken to claim 80% of input VAT from 01/01/2022. HMRC have been notified of this change.

These financial statements include a VAT provision of £335,872 within other creditors. Consider releasing this liability or awaiting further HMRC correspondence before making final adjustment. To be discussed in clearance meeting.

Significant difficulties during the audit

During the course of the audit we did not encounter any significant difficulties and we have had the full co-operation of management.



4 - Internal control recommendations

The purpose of our audit was to express an opinion on the financial statements. As part of our audit, we have considered the internal controls in place relevant to the preparation of the financial statements in order to design audit procedures to allow us to express an opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of internal control or to identify any significant deficiencies in their design or operation.

The matters reported are limited to those deficiencies and other control recommendations that we have identified during our normal audit procedures and that we consider to be of sufficient importance to merit being reported. If we had performed more extensive procedures on internal control, we might have identified more deficiencies to be reported or concluded that some of the reported deficiencies need not in fact have been reported. Our comments should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.

Our findings and recommendations are set out below. We have assigned priority rankings to each of them to reflect the importance that we consider each poses to your organisation and, hence, our recommendation in terms of the urgency of required action. In summary, the matters arising fall into the following categories:

Priority ranking	Description	Number of issues
1 (high)	In our view, there is potential for financial loss, damage to reputation or loss of information. This may have implications for the achievement of business strategic objectives. The recommendation should be taken into consideration by management immediately.	-
2 (medium)	In our view, there is a need to strengthen internal control or enhance business efficiency. The recommendations should be actioned in the near future.	4
3 (low)	In our view, internal control should be strengthened in these additional areas when practicable.	-



Significant deficiencies in internal control – Level 2

Deletion of transactions

Description of deficiency

We have identified by way of the audit trail report from QuickBooks online software instances of transactions being deleted e.g:

- Deleted invoice
- Deleted expense
- Deleted sales receipt paid for by PayPal internet
- Deleted supplier credit
- Deleted payment to DVLA
- Deleted bill payment

Specific queries were investigated where assessments are paid for via PayPal/cash. Upon enquiry with the client, we understand that payments are very rarely received in cash.

Explanations for the deletions of such transactions are as follows;

- Duplicate transactions where correction has been processed via deletion,
- Old transactions from pre-2020, and
- Such transactions should never have existed in the first instance.

Within the same report there is evidence of voided transactions rather than deletions, particularly in the later part of the year through to post year end. This is deemed to provide a better audit trail and helps to ensure the proper record of transactions.

Response from D Barnett regarding transaction 201574:

"I have looked through the deleted transactions. Most look like they have been duplicated. With receipts they can come via email and then also in person a few weeks later. However, on the 24th Feb expense number 1822 was changed as the 60.49 did not include vat. 1822 is on QB and in the deleted list. Not quite sure why in future I will void and put a reason.

The invoices which are down as cash would not be cash for assessments and as I said the only cash we had was for car seat assessments which we stopped charging for in about May 2021."

Potential effects

Deletion of transactions poses a greater risk of transactions being recorded incorrectly throughout the year. Ultimately, the year end position reflected within the accounting software may be inaccurate where particularly income, expenses and cash transactions may be misstated.

Recommendation

Use of dummy postings and credit notes would strengthen the audit trail, and where strictly necessary, voiding transactions rather than deletion. Point noted to discuss recommendations.

Management response



Regular management accounts are not produced
Description of deficiency Formal management accounts are currently not produced on a regular basis by RDAC.
Potential effects The lack of management accounts will make it difficult to track and measure the performance of RDAC against the budget at the start of the year, and where necessary to make any improvements.
Recommendation Management accounts should be produced on a monthly basis.
Management response

Bank reconciliations not reviewed
Description of deficiency Review of bank reconciliations identified reconciling items outstanding at the year end. A number of these items could not be confirmed to post year end payment. On investigation, these transactions were noted to have been duplicated (refer to control point above). In connection with this, there has been no evidence identified that bank reconciliations are formally reviewed by a responsible person. We are aware that D Barnett now utilises separate workings spreadsheets at the end of each month to perform the reconciliations and that bank statements are now annotated with the relevant details. However, various misallocations on the system and various duplicated/deleted payments do not appear to be being captured.
Potential effects The absence of formally reviewed bank reconciliations being performed regularly increases the risk of a mis-posting not being recognised thereby risking the management accounts on which decisions are based being unreliable.
Recommendation Control accounts, including bank accounts, should be reconciled and reviewed at least monthly and all differences investigated and resolved.
Management response



HR information not always kept up to date or available for review

Description of deficiency

HR information (contracts, IDs and pay notifications) were not always kept up to date or available for review. Of the sample requested we were unable to obtain the following:

- Victoria Kemp – relevant pay increase letter – we selected August 2021 to review; Victoria's annualised salary was £18,243 but was £17,661 per the available salary increase letter dated April 2020. It is believed there was another increase in November 2020 which was not documented.
- ID was not provided for Lisa Jackson (who has left the company).

Note: we are aware that IDs for leavers are not always retained on file.

Potential effects

Possible disputes with employees may be difficult to resolve as relevant HR information to support terms of employment and pay are not kept up to date or on hand to be evidenced.

Recommendation

When changes are made to the terms of employment contracts (i.e. wage increases) a formal letter of amendment should be issued to the employee and a signature should be obtained. HR information should be stored securely with a responsible person and updated as required.

Management response



5 - Summary of misstatements

We set out below the misstatements identified during the course of the audit, above the level of trivial, for adjustment.

The first table outlines the misstatements that were identified during the course of our audit which management has assessed as not being material either individually or in aggregate to the financial statements and does not currently plan to adjust.

Unadjusted journals	DR	CR	Surplus/(deficit) impact
Net deficit per client TB			(21,460)
Audit JNL 1 – Capitalisation of ventilation system			
Repairs and renewals		24,312	24,312
Fixtures and fittings cost of additions	24,312		-
Fixtures and fittings depreciation for year		4,052	-
Support depreciation of tangible FA	4,052		(4,052)
Audit JNL 6 – Accrual for CCMS/DMis licence costs (Feb 2022) posted post year end			
IT costs and equipment rental	1,118		(1,118)
Accruals		1,118	-
Surplus/(deficit) for the year			(2,317)

No adjustments have been made during the audit to the results presented to us other than presentation adjustments disclosure purposes only.



Appendix A – Independence

As part of our ongoing risk assessment we monitor our relationships with you to identify any new actual or perceived threats to our independence within the regulatory or professional requirements governing us as your auditors.

The year-end audit involves an element of non-audit services being the preparation of the financial statements. This function involves importing your draft figures into software and working with you to then obtain the information for the supporting disclosures. The provision of such support gives rise to a self – review threat to our independence as external auditors but we have ensured that the level of review is enhanced to safeguard against this potential threat and have discussed all adjustments with management during our audit.

We are satisfied that adequate safeguards have been implemented and there is therefore no threat to our independence as auditors.



REGIONAL DRIVING ASSESSMENT CENTRE

England & Wales - Charity number 1122214

Accounts

Charity Registration No. 1122214

Company Registration No. 05962393 (England and Wales)

**REGIONAL DRIVING ASSESSMENT CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

REGIONAL DRIVING ASSESSMENT CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P McCormick Mr M N Smith Mr G Russell Mr P Seedhouse Mr A M Chishti Ms K B Forbes Mr R E Heap
Secretary	Mr S M Barratt
Charity number	1122214
Company number	05962393
Registered office	Patrick Farm Barns Meriden Road Hampton-In-Arden Solihull United Kingdom B92 0LT
Auditor	Ormerod Rutter Limited The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY

REGIONAL DRIVING ASSESSMENT CENTRE

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REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the 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 (FRS 102) (effective 1 January 2019)".

The charity also trades under the name RDAC.

Objectives and activities

Policies and objectives

The charity's activities and services are summarised in its Mission Statement, i.e. to help older people and people with disabilities to achieve a better quality of life by helping them to maintain or achieve independent mobility as drivers and passengers. Our primary function is driving assessment. Our aim is to offer practical advice on fitness to drive, equipment and adaptations, and retraining which will enable people to drive safely and comfortably.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Review of activities

The Regional Driving Assessment Centre (RDAC) is one of the 17 centres across the UK accredited by Driving Mobility to help the elderly and disabled people achieve independent mobility as drivers and passengers. The charity was established in 2006 and started trading in 2007. In July 2018 we had to relocate to temporary premises due to HS2 and we moved into our own premises in Hampton in Arden in March 2020. We operate a satellite centre in Manchester and Oxford and currently have 12 outreach services held at various locations near to the main centres.

Achievements

As for many businesses, 2020-21 was an incredibly difficult year for RDAC due to the Covid pandemic. National lockdowns and restrictions meant that RDAC, along with all UK assessment centres, were prevented from delivering assessments for significant periods of the year. These periods ran from April to mid July 2020, November 2020, and January to the end of March 2021. During these periods of lockdown, the majority of staff were furloughed and although new referrals were received, the RDAC was restricted to providing an information and advice service only.

The lockdown periods meant that waiting lists increased significantly and during the periods of the year when assessments were permitted, RDAC performed exceptionally well, exceeding targets for these periods by some margin. This was a testament to all staff at RDAC who were required to adapt to operating with new procedures, significant levels of PPE as well as high levels of anxiety and concern around Covid.

Despite the impact of Covid, we saw increasing demand for driving assessments across a number of areas, especially from NHS services. Referral levels were strong throughout the year, and we are confident that without the impact of Covid, we would have succeeded in meeting both internal and external targets. As a result of Covid, along with all UK assessment centres, we were not able to complete our forecasted number of assessments which will result in a funding clawback from the Department for Transport during 2021 – 22.

At the end of March 2021, we saw the retirement of our long serving CEO, Colin Barnett. Following a rigorous recruitment process, in December 2020 the Board appointed Sean Barratt, Assessment Team Manager for RDAC North, as CEO elect, and he would take up the role of CEO from 1st April 2021. A handover period commenced in January 2021.

REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

During the year we also saw the transition of Chair of Trustees from Patrick McCormick to Gerry Russell who had previously been Vice Chair. Patrick remained on the board, and we also welcomed Rob Heap who was co-opted to the board during the previous year.

At the end of the previous year, in March 2020 we moved into our purpose-built new headquarters near Hampton-in-Arden. This followed a period working from temporary premises since July 2018, following the long-anticipated compulsory purchase of our Network Park offices by HS2 Ltd. Funded through a combination of reserves built up in recent years specifically for this purpose, from some additional funding from the Department for Transport, and also some borrowing, the new premises are located in an area which is more accessible both for our clients and our staff and provides sufficient space for our foreseeable needs. Staff had barely moved into the new building when lockdown restrictions were imposed. This meant that the new building was not used to its full potential for most of the year.

Achievements: 5-Year Plan

The following sets out RDAC's progress this year against specific objectives in its 5-year plan.

Objective 1. Accreditation, facilities and procedures

- New permanent premises secured for the Scunthorpe outreach
- New purpose-built head office opened in Hampton in Arden
- New accounting procedures introduced
- All current policies updated
- Appraisals for all staff carried out as required

Objective 2. Trustees

One additional trustee was appointed to our board at the AGM, having been co-opted during the previous year.

Objective 3. Systems and targets

Coronavirus fears and then lockdown meant we did not reach our assessments target but along with all UK assessment centres the DfT are working with us to minimise the impact on funding.

The new (DM) business system is getting near to testing and should be in place in September.

Objective 4. Expansion

The new Head office and assessment centre in Hampton in Arden will allow us to expand services for Birmingham with more assessment rooms, space for new services and a conference room. This year we secured permanent premises for our outreach in Scunthorpe.

Objective 5. Communication

We have continued with the bulletins within RDAC and through Driving Mobility. Use of the marketing services provided by DM has enabled us to improve our visibility and presence. We continue to make use of Facebook and Twitter which helps to promote our service and to continue to expand our referrer base. We provide information on the website specifically aimed at the NHS sector who now provide around 50% of referrals to the RDAC.

Objective 6. Finance

The new building was completed within budget and although some snagging items remain to be resolved it has been completed well.

Support from the DfT as well as the government furlough scheme heled us through the Covid pandemic. Funding remains strong allowing for future development activity to take place.

Financial review

Reserves policy

As referred above in recent years we have built up reserves to enable us to open our own purpose-built centre, and these reserves have now been used for this purpose. We now aim to increase our reserves situation following the use of it for the new building.

REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Plans for the future

This forthcoming year will be very challenging due mostly to the continuing impact of Coronavirus. Our primary focus during the year will be to maximise the number of assessments completed by year end, and we don't anticipate further expansion in terms of new centres or outreaches. We do however intend to launch an RDAC Driving School during the next year as well as increasing the diversification of assessment services.

We wish to record our gratitude for the support provided by Government (with regard to furlough and other support) and specifically by DfT with regard to the additional and continuing support for centres in which it has invested considerably over previous years. Over the coming year, we intend to work collaboratively with all stakeholders, trustees, managers and staff of RDAC and look forward to ensuring the best outcomes for our clients and our staff.

The charity is currently in communication with HMRC regarding the VAT treatment of its income and VAT recovery on costs. The charity registered for VAT during the period and processed VAT returns resulting in an initial VAT recovery. This return was calculated assuming that all input VAT is recoverable but the charity is of the opinion that as some income streams are outside the scope of VAT, that potentially some restriction on the recovery of VAT may be appropriate. The Trustees are currently unable to quantify the potential repayment of input VAT that may arise from a VAT restriction and are in contact with HMRC to obtain some agreement. The VAT debtor has been included within these financial statements as the amount was recovered post year end but a provision has also been included for the potential repayment of this claim based on a revised calculation. The Trustees feel that it is prudent to leave this potential liability within the financial statements and will continue to liaise with HMRC to arrive at an agreement regarding future treatment.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Trustees

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr P McCormick
Mr M N Smith
Mr G Russell
Mr P Seedhouse
Mr A M Chishti
Ms K B Forbes
Mr R E Heap

Method of appointment or election of Trustees

The Trustees are elected at the annual general meeting and subject to re-election at each subsequent Annual General Meeting.

The directors of the company are also the charity trustees for the purposes of company law, and serve as members of the Management Committee. Those who served during the year are shown in the legal and administrative details.

All members of the Management Committee give their time voluntarily and receive no benefits from the charitable company apart from expenses reclaimed as disclosed in the notes to the accounts.

We recruit through word-of-mouth and by direct approach to people who have skills that we require. In accordance with our Memorandum and Articles of Association members are nominated and elected at our Annual General Meeting. We can also co-opt members throughout the year.

REGIONAL DRIVING ASSESSMENT CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Organisational structure and decision making

The organisation is run by the Board of Trustees. The Chief Executive (Sean Barratt), supported by the Senior Management Team, is responsible to the Trustees.

Policies adopted for the induction and training of Trustees

The Trustees in conjunction with the CEO have now produced an updated induction and training policy which requires the Chair of the Trustees and the RDAC management team to ensure the induction process is carried out effectively.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Regional Driving Assessment Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the 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.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.



Mr G Russell

Trustee

Dated: 16 November 2021

REGIONAL DRIVING ASSESSMENT CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF REGIONAL DRIVING ASSESSMENT CENTRE

Opinion

We have audited the financial statements of Regional Driving Assessment Centre (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the 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 financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

REGIONAL DRIVING ASSESSMENT CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF REGIONAL DRIVING ASSESSMENT CENTRE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company, we identified the principal risks of non-compliance with laws and regulations including those that have a direct impact on the preparation of the financial statements and the extent to which non-compliance might have a material effect on the financial statements. Audit procedures performed included discussions with management, review of board meeting minutes, testing of journals, designing and performing audit procedures and challenging assumptions and judgements made by management in relation to accounting estimates.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

REGIONAL DRIVING ASSESSMENT CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF REGIONAL DRIVING ASSESSMENT CENTRE

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Ormerod Rutter Limited

17/11/2021
.....

Chartered Accountants
Statutory Auditor

The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

Ormerod Rutter Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

REGIONAL DRIVING ASSESSMENT CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income and endowments from:</u>							
Donations and legacies	3	291,784	-	291,784	-	-	-
Income from charitable activities	4	1,445,808	-	1,445,808	1,423,947	-	1,423,947
Investment income	5	204	-	204	411	-	411
Other income	6	36,223	-	36,223	52,450	-	52,450
Total income		1,774,019	-	1,774,019	1,476,808	-	1,476,808
<u>Expenditure on:</u>							
Charitable activities	7	1,366,677	15,990	1,382,667	1,218,303	223,524	1,441,827
Net income/(expenditure) for the year/							
Net movement in funds		407,342	(15,990)	391,352	258,505	(223,524)	34,981
Fund balances at 1 April 2020		793,021	42,151	835,172	534,516	265,675	800,191
Fund balances at 31 March 2021		1,200,363	26,161	1,226,524	793,021	42,151	835,172

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

REGIONAL DRIVING ASSESSMENT CENTRE

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	11		1,432,829		1,464,314
Current assets					
Debtors	12	551,294		92,428	
Cash at bank and in hand		400,879		138,077	
		<u>952,173</u>		<u>230,505</u>	
Creditors: amounts falling due within one year	13	<u>(704,090)</u>		<u>(434,709)</u>	
Net current assets/(liabilities)			<u>248,083</u>		<u>(204,204)</u>
Total assets less current liabilities			<u>1,680,912</u>		<u>1,260,110</u>
Creditors: amounts falling due after more than one year	15		<u>(454,388)</u>		<u>(424,938)</u>
Net assets			<u><u>1,226,524</u></u>		<u><u>835,172</u></u>
Income funds					
Restricted funds	16		26,161		42,151
Unrestricted funds			1,200,363		793,021
			<u>1,226,524</u>		<u>835,172</u>

REGIONAL DRIVING ASSESSMENT CENTRE

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2021

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 16 November 2021



Mr G Russell
Trustee

Company Registration No. 05962393

REGIONAL DRIVING ASSESSMENT CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	20		239,899		382,062
Investing activities					
Purchase of tangible fixed assets		(18,174)		(1,410,012)	
Proceeds on disposal of tangible fixed assets		3,299		4,168	
Investment income received		204		411	
Net cash used in investing activities			(14,671)		(1,405,433)
Financing activities					
Proceeds of new bank loans		-		450,000	
Repayment of bank loans		37,574		-	
Net cash generated from financing activities			37,574		450,000
Net increase/(decrease) in cash and cash equivalents			262,802		(573,371)
Cash and cash equivalents at beginning of year			138,077		711,448
Cash and cash equivalents at end of year			<u>400,879</u>		<u>138,077</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Regional Driving Assessment Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Patrick Farm Barns, Meriden Road, Hampton-In-Arden, Solihull, B92 0LT, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

Grants relating to an asset are recognised in income systematically over the asset's expected useful life. If part of such a grant is deferred it is recognised as deferred income rather than being deducted from the asset's carrying amount.

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probably that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold property	over the lease term
Fixtures and fittings	20% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	Unrestricted funds	Total
	2021 £	2020 £
Donations and gifts	151	-
Government grants	291,633	-
	<u>291,784</u>	<u>-</u>

4 Income from charitable activities

	2021 £	2020 £
Grants and contracts	1,232,427	1,189,027
Assessments and courses	213,381	234,920
	<u>1,445,808</u>	<u>1,423,947</u>

5 Investment income

	2021 £	2020 £
Interest receivable	<u>204</u>	<u>411</u>

6 Other income

	2021 £	2020 £
HS2 compensation	-	52,450
Proceeds from sale of Drive Mobility vehicles	36,223	-
	<u>36,223</u>	<u>52,450</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	2021 £	2020 £
Staff costs	973,598	961,276
Vehicle costs	73,466	83,825
Related costs	892	11,190
Training	1,110	16,521
Loss on disposal of motor vehicles	3,299	4,168
Bad debts	500	-
Insurance	36,295	22,339
	<u>1,089,160</u>	<u>1,099,319</u>
Share of support costs (see note 8)	271,495	305,858
Share of governance costs (see note 8)	22,012	36,650
	<u>1,382,667</u>	<u>1,441,827</u>
Analysis by fund		
Unrestricted funds	1,366,677	1,218,303
Restricted funds	15,990	223,524
	<u>1,382,667</u>	<u>1,441,827</u>
For the year ended 31 March 2020		
Unrestricted funds	1,218,303	
Restricted funds	223,524	
	<u>1,441,827</u>	

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Depreciation	46,360	-	46,360	30,974	-	30,974
Property costs	130,516	-	130,516	153,051	-	153,051
Room hire	1,394	-	1,394	4,990	-	4,990
Telephone, postage and stationery	30,615	-	30,615	34,690	-	34,690
Legal and professional fees	-	-	-	-	17,972	17,972
IT costs and equipment rental	28,784	-	28,784	43,999	-	43,999
Repairs and renewals	8,393	-	8,393	2,713	-	2,713
Advertising	1,486	-	1,486	996	-	996
Sundry expenses	13,895	-	13,895	28,502	-	28,502
Bank charges	10,052	-	10,052	5,943	-	5,943
Accountancy fees	-	20,812	20,812	-	17,365	17,365
HR support	-	1,200	1,200	-	1,313	1,313
	<u>271,495</u>	<u>22,012</u>	<u>293,507</u>	<u>305,858</u>	<u>36,650</u>	<u>342,508</u>
Analysed between Charitable activities	<u>271,495</u>	<u>22,012</u>	<u>293,507</u>	<u>305,858</u>	<u>36,650</u>	<u>342,508</u>

All support costs are recharged to the organisations single charitable activity in recognition of the use of the support facilities to the activity.

9 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the auditors:	2021 £	2020 £
Audit of the annual accounts	<u>4,500</u>	<u>4,375</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Staff	39	38

Employment costs

	2021 £	2020 £
Wages and salaries	883,315	871,762
Social security costs	70,196	71,787
Other pension costs	20,087	17,727
	<u>973,598</u>	<u>961,276</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Leasehold property £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2020	1,389,171	147,121	31,950	1,568,242
Additions	-	9,048	9,126	18,174
Disposals	-	-	(4,950)	(4,950)
At 31 March 2021	<u>1,389,171</u>	<u>156,169</u>	<u>36,126</u>	<u>1,581,466</u>
Depreciation and impairment				
At 1 April 2020	-	87,601	16,327	103,928
Depreciation charged in the year	14,032	24,119	8,209	46,360
Eliminated in respect of disposals	-	-	(1,651)	(1,651)
At 31 March 2021	<u>14,032</u>	<u>111,720</u>	<u>22,885</u>	<u>148,637</u>
Carrying amount				
At 31 March 2021	<u>1,375,139</u>	<u>44,449</u>	<u>13,241</u>	<u>1,432,829</u>
At 31 March 2020	<u>1,389,171</u>	<u>59,520</u>	<u>15,623</u>	<u>1,464,314</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	137,113	34,590
Other debtors	335,875	-
Prepayments and accrued income	78,306	57,838
	<u>551,294</u>	<u>92,428</u>

13 Creditors: amounts falling due within one year

	Notes	2021	2020
		£	£
Bank loans	14	33,186	25,062
Other taxation and social security		24,633	32,362
Trade creditors		66,697	303,947
Other creditors		569,332	60,500
Accruals and deferred income		10,242	12,838
		<u>704,090</u>	<u>434,709</u>

14 Loans and overdrafts

	2021	2020
	£	£
Bank loans	<u>487,574</u>	<u>450,000</u>
Payable within one year	33,186	25,062
Payable after one year	<u>454,388</u>	<u>424,938</u>

The long-term loans are secured by fixed charges over the land and buildings at Patrick Farm Barns, Meriden Road, Hampton-In-Arden, Solihull, England, B92 0LT.

15 Creditors: amounts falling due after more than one year

	Notes	2021	2020
		£	£
Bank loans	14	<u>454,388</u>	<u>424,938</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019 £	Resources expended £	Balance at 1 April 2020 £	Resources expended 31 March 2021 £	Balance at 31 March 2021 £
DFT Project	6,437	(3,814)	2,623	(2,623)	-
DFT Office Relocation	200,000	(200,000)	-	-	-
Leicester Grant	6,343	(6,343)	-	-	-
Manchester Grant	52,895	(13,367)	39,528	(13,367)	26,161
	<u>265,675</u>	<u>(223,524)</u>	<u>42,151</u>	<u>(15,990)</u>	<u>26,161</u>

The DFT Project was dealt with in previous years but elements of the funding were used to purchase tangible fixed assets. These assets were capitalised in accordance with standard accounting policies and are being depreciated. The depreciation charge is allocated to the restricted fund as shown above and the restricted fund carried forward is the net book value of those assets.

The Leicester and Manchester grant funding is to be utilised for the provision of training new members of staff and the acquisition of a premises and new vehicles. The staff and training costs were expensed in previous periods and the assets purchased were capitalised in accordance with standard accounting policies and are being depreciated. The above expenditure in this financial year relates to depreciation of those assets and the restricted fund carried forward is the net book value of those assets.

The office relocation grant funding was to be used to help move the charity to a new premises. The move took place during this year and the fund has been fully expensed.

17 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:				
Tangible assets	1,432,829	-	1,432,829	1,464,314
Current assets/(liabilities)	221,922	26,161	248,083	(204,204)
Long term liabilities	(454,388)	-	(454,388)	(424,938)
	<u>1,200,363</u>	<u>26,161</u>	<u>1,226,524</u>	<u>835,172</u>

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Operating lease commitments

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

	2021	2020
	£	£
Within one year	60,448	67,949
Between two and five years	199,031	182,297
In over five years	1,270,248	1,322,032
	<u>1,529,727</u>	<u>1,572,278</u>

19 Related party transactions

Remuneration of key management personnel

	2021	2020
	£	£
Aggregate compensation	<u>187,576</u>	<u>171,593</u>

The following persons are considered to be members of key management personnel as at 31st March 2021:

Colin Barnett
Sean Barratt
Steve Dent
Clare Jones
Amy Leddington

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Services received		Expenses payable	
	2021	2020	2021	2020
	£	£	£	£
Trustees	-	-	22	30
Other related parties	7,680	8,664	-	-
	<u>7,680</u>	<u>8,664</u>	<u>22</u>	<u>30</u>

£7,680 (2020 : £8,664) was paid to Debbie Barnett, the spouse of Colin Barnett for professional services.

£nil (2020: £30) was paid to G Russell, a trustee, for expenses reimbursed.

£22 (2020: £nil) was paid to R Heap, a trustee, for expenses reimbursed.

No other trustees received any remuneration or benefits during the year (2020: £nil).

REGIONAL DRIVING ASSESSMENT CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

20	Cash generated from operations	2021 £	2020 £
	Surplus for the year	391,352	34,981
	Adjustments for:		
	Investment income recognised in statement of financial activities	(204)	(411)
	Depreciation and impairment of tangible fixed assets	46,360	30,974
	Movements in working capital:		
	(Increase) in debtors	(458,866)	(14,511)
	Increase in creditors	261,257	331,029
	Cash generated from operations	<u>239,899</u>	<u>382,062</u>
21	Analysis of changes in net (debt)/funds	At 1 April 2020 £	Cash flows At 31 March 2021 £
	Cash at bank and in hand	138,077	262,802
	Loans falling due within one year	(25,062)	(8,124)
	Loans falling due after more than one year	(424,938)	(454,388)
		<u>(311,923)</u>	<u>225,228</u>
		<u>(311,923)</u>	<u>(86,695)</u>