

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

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**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

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# REGIONAL DRIVING ASSESSMENT CENTRE

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# **REGIONAL DRIVING ASSESSMENT CENTRE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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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

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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**

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### **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

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### 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

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#### 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

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#### **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

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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						
<b>Income and endowments from:</b>							
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	-	-	-
<b>Total income</b>		<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>
<b>Expenditure on:</b>							
Charitable activities	7	1,832,898	98,225	1,931,123	1,795,334	150,735	1,946,069
<b>Total expenditure</b>		<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>
<b>Net expenditure and movement in funds</b>		(76,027)	(3,625)	(79,652)	(173,876)	(9,036)	(182,912)
<b>Reconciliation of funds:</b>							
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>
<b>Fund balances at 31 March 2024</b>		<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

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

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

# REGIONAL DRIVING ASSESSMENT CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **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>
<b>Analysis by fund</b>		
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></u>	<u></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>
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# 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 Number	2023 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
	1,295,626	1,285,600

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

	2024 Number	2023 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	265,735	212,738

#### 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 £
<b>Cost</b>				
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
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
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 £
<b>Amounts falling due within one year:</b>		
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

	Notes	2024 £	2023 £
Bank loans	17	550,780	587,086

### 17 Loans and overdrafts

	2024 £	2023 £
Bank loans	585,702	618,551
Payable within one year	34,922	31,465
Payable after one year	550,780	587,086

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	-

#### Movements on provisions:

	Dilapidation provision £
Additional provisions in the year	20,000

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

Defined contribution schemes	2024 £	2023 £
Charge to profit or loss in respect of defined contribution schemes	25,737	25,603

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)	-
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2023 £</b>
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)	-
	12,661	141,699	(150,735)	3,625

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
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2023 £</b>
General funds	1,220,330	1,621,458	(1,795,334)	1,046,454

# 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 £
<b>At 31 March 2024:</b>			
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>
	<u><u>970,427</u></u>	<u><u>-</u></u>	<u><u>970,427</u></u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 March 2023:</b>			
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>
	<u><u>1,046,454</u></u>	<u><u>3,625</u></u>	<u><u>1,050,079</u></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	-
<b>Cash generated from/(absorbed by) operations</b>	<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 flows £	At 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>