

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	(Appointed 14 June 2025)
	Mr M Roadnight	(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
Mr A M Chishti
Ms K B Forbes
Mr R E Heap
Dr M J Pearson
Mrs D Roadnight
Mr M Roadnight

(Resigned 14 November 2024)

(Appointed 14 June 2025)

(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.


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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: 31/11/2023...

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 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
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		1,857,437	114,608	1,972,045	1,756,871	94,600	1,851,471
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		1,907,747	114,608	2,022,355	1,832,898	98,225	1,931,123
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		920,117	-	920,117	970,427	-	970,427

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	
		568,414		733,598	
Creditors: amounts falling due within one year	18	(446,948)		(549,915)	
Net current assets			121,466		183,683
Total assets less current liabilities			1,455,265		1,541,207
Creditors: amounts falling due after more than one year	19		(515,148)		(550,780)
Provision for other liabilities	20		(20,000)		(20,000)
Net assets			920,117		970,427
The funds of the charity					
Unrestricted funds	26		920,117		970,427
			920,117		970,427

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


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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			455,274		651,371

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)

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
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
	1,325,189	1,295,626

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

	2025 Number	2024 Number
£60,000 - £70,000	-	1

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	184,222	265,735

13 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
HMRC VAT interest and adjustments	93,252	-

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
		<u>515,148</u>	<u>550,780</u>

20 Provisions for liabilities

	2025 £	2024 £
Dilapidation provision	20,000	20,000
	<u>20,000</u>	<u>20,000</u>

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

	2025 £	2024 £
Defined contribution schemes		
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).

24 Cash (absorbed by)/generated from operations

	2025 £	2024 £
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>