

REGISTERED COMPANY NUMBER: 02192584 (England and Wales)

REGISTERED CHARITY NUMBER: 298178

CONSOLIDATED

**REPORT OF THE TRUSTEES AND**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**  
**FOR**  
**DRIVING MOBILITY**

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TC Group  
Statutory Auditors  
The Old Carriage Works  
Moresk Road  
Truro  
Cornwall  
TR1 1DG

**DRIVING MOBILITY**

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**FOR THE YEAR ENDED 31 MARCH 2024**

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## **DRIVING MOBILITY**

### **DIRECTORS' REPORT AND TRUSTEES' ANNUAL REPORT** **FOR THE YEAR ENDED 31 MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

In managing the activities of Driving Mobility, the trustees confirm that they have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant. Due to turnover reaching over £1M in 23/24, a full audit of the charity finances and governance is being conducted.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The overall objective of the charity is "to relieve and assist people with physical and/or cognitive impairments, as well as those people with impaired mobility, or those who may be vulnerable to such conditions, by reason of age or infirmity; and to promote the improvement of standards of driving and the advancement of road safety and travel". In the furtherance of these objectives, Driving Mobility seeks to undertake as many high-quality assessments as they can in any one year and provide Information, Advice and Guidance through its network of Centres. Continuing post-Covid effects on the business of Driving Mobility are still being felt, generally around employment issues. Approved Driving Instructors (ADIs) are difficult to recruit as demand for their services in the private sector remains at an all-time high. Clinicians are tending towards employment in the NHS due to benefits including salary and pension considerations, again making it hard to recruit. As a result, recruitment difficulties have impacted many of the Centres' performance this year.

##### **Public benefit**

As a registered charity, Driving Mobility accredits a network of 20 driving assessment centres covering the whole of the UK. Many with outreach facilities, these centres include independent charities and NHS centres which offer professional information and assessment so that disabled and older people can gain or retain independence. Driving Mobility ensures that there are common standards, promotes good practice and offers training and education to all regional centres, whilst working closely with associated national organisations. These include the Department for Transport (DfT), Driver & Vehicle Licensing Agency (DVLA), Driver & Vehicle Agency in Northern Ireland (DVA), Motability, NHS Trusts and the Police, along with many other valued stakeholders.

## **DRIVING MOBILITY**

### **DIRECTORS' REPORT AND TRUSTEES' ANNUAL REPORT** **FOR THE YEAR ENDED 31 MARCH 2024**

#### **OBJECTIVES AND ACTIVITIES**

##### **Significant activities**

Our overall strategy for 2023/24, as documented in the annual Business Plan, was to concentrate on:

#### **DEVELOPING OUR ASSETS**

In the course of the year a great deal of emphasis has been placed upon the difficulties of attracting and retaining high calibre staff. In 2023/24 the backlog for ADIs since the pandemic has continued to clear but we submitted a bid to the Motability Foundation to carry out research as to what the barriers are to ADIs entering the sector. This bid was successful and we are just now kicking off the project. Work around attracting and retaining clinicians has also been in hand with Centre Managers sharing their experiences and ideas, with things looking to have improved moving into 24/25. Our regional meetings programme has become regular in all areas of the country with minutes being taken, actions pursued and some external speakers invited to attend. Out of this programme sprang the two major regional events which are taking place in the north west and south east in summer 2024. Our programme of short courses has also been developed with a Moodle-mounted offering in 'Delivering Bad News', increasing knowledge-sharing between centres around children's equipment, and a new course being delivered in Disability Awareness. The Oxford Brookes course has also been developed with the teaching pattern now formally a mix of online and in person, we have attracted our first cohort of international students and, a major breakthrough has been to be permitted to deliver individual modules bearing credit as standalone courses.

#### **COMMUNICATING OUR CAPABILITIES**

This year we increased our media communications steadily in various ways, specifically we produced two new videos for marketing, promoted the HUBs programme significantly and worked on our 'National Voice' that is having links and coverage on relevant third party websites. We also ran a significant programme of national exhibitions and shows and enhanced our internal communications through adjustments to the weekly bulletin, the staff side of the website (intranet) and the summer conference, in line with requests from the Mobility Centres.

#### **MAXIMISING VALUE FROM OUR PROJECTS**

We have focussed upon maximising engagement through our HUBs programme by launching the new website for all HUBs, producing a youtube mounted video, encouraging the building of links with local ShopMobilities, and increasing our social media content. A great deal of this has been enhanced using case studies of the excellent work being conducted by HUBs. We have maximised our PWMS (Powered Wheelchair & Mobility Scooter) programme through launching the Retailer training scheme at a House of Lords reception, training large numbers of our own staff in PWMS assessments, targeting retailers to attend the courses and benefit from public recognition, procuring further equipment in order to ensure that all of our main centres can deliver the PWMS services. We have raised the profile of ShopMobility UK, attracted numbers of new members, introduced an accreditation scheme and grown the links with the HUBs. We have increased the numbers of Police Forces participating in the fitness-to-drive scheme from 12 to 19.

#### **DEVELOPING NEW PROJECTS**

In 23/24 we set up a specialist Children's Working Group drawing upon our clinical skills across Driving Mobility, the idea being to increase the number of Centres that offers these services. We also commenced work upon the Theory Test Support project, this being a DfT supported initiative to assist individuals facing barriers to passing the driving theory test, particularly those with neurodiversity, additional needs and learning difficulties. 120 sessions were conducted across eight Centres by the end of March 2024. Due to the evident success of this programme, Driving Mobility has attracted additional funding to expand the scheme in 24/25. Driving Mobility received a DfT support in this year to develop tuition following driving assessment. This is an area where there is a large gap in provision and the purpose of this demonstration project at RDAC and NEDM is to show the benefits of being able to offer this service across all the Mobility Centres. The project will continue into 24/25.



## **DRIVING MOBILITY**

### **DIRECTORS' REPORT AND TRUSTEES' ANNUAL REPORT** **FOR THE YEAR ENDED 31 MARCH 2024**

#### **OBJECTIVES AND ACTIVITIES**

##### **BUSINESS AS USUAL**

As well as continuing work on stakeholder development, considerable effort was expended this year on a major redevelopment of the Standard Operating Procedures and Accreditation processes, with a task force being assembled from across the Mobility Centres to oversee it. In addition eight centres were accredited in the course of the year. Driving Mobility has also benefitted from additional support to increase the size of its vehicles fleet allowing savings through the stationing of vehicles at outreaches and to avoid logistical difficulties and associated assessment delays. Development work has continued on PRACDRIVA and a modest amount of additional funding has been identified to support this into 24/25. Equipment for the replacement of the Static Assessment Rigs (SARs) was identified and assessed in the course of the year, and support for a major extension of the DAG (Driving Assessment Grant) from the Motability Foundation was secured. This is the project which is aimed at those who cannot participate in the Motability programme, have very limited financial resources (on benefits) but need a driving assessment and quite probably modifications to their vehicle. Staffing increased to 4.1FTE in the course of the year in response to increasing demand for services.

##### **FINANCIAL REVIEW**

###### **Reserves policy**

The Trustees have established a policy whereby unrestricted funds that are not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be in excess of £100,000. At this level, which is reviewed periodically, the Trustees believe that the charity would be able to continue to operate at its current level of activity for six-months as well as cover closure costs, were that to be required. The charity's available free reserves are £164,260. The Trustees have made the decision to use some of these reserves to support ongoing development activities within the UK, retaining £100,000 in general funds, the balance of free funds is included in a development reserve for this purpose.

At the year end the charity's total reserves were £3,886,151, of which £1,640,554 is held in general funds. Within this total is £1,397,893 which is represented by the net book value of fixed assets and the remaining £242,661 is designated for specific projects. The charity held restricted funds of £2,245,597 at the end of the year.

##### **POLICY FOR SETTING THE PAY AND REMUNERATION OF KEY MANAGEMENT PERSONNEL**

The arrangements for setting pay and remuneration of the Charity's key management personnel are undertaken by the Board of Trustees by way of annual review, including benchmarking to regional third sector roles of similar scope and responsibility.

##### **RISK MANAGEMENT**

The trustees have reviewed the major risks that the charity faces and systems or procedures have been established to manage those risks.

##### **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.

##### **REFERENCE AND ADMINISTRATIVE DETAILS**

###### **Registered Company number**

02192584 (England and Wales)

###### **Registered Charity number**

298178

## DRIVING MOBILITY

### DIRECTORS' REPORT AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

#### **Registered office**

The Old Carriage Works  
Moresk Road  
Truro  
Cornwall  
TR1 1DG

#### **Bankers**

CAF Bank Ltd  
25 Kings Hill  
West Malling  
Kent  
ME19 4JQ

#### **Auditors**

TC Group  
Statutory Auditors  
The Old Carriage Works  
Moresk Road  
Truro  
Cornwall  
TR1 1DG

#### **Trustees**

Y Bateman (resigned 15/6/2023)  
D J Blythe (appointed 20/9/2023)  
A Frye (resigned 20/6/2024)  
A P O'Shea (resigned 15/6/2023)  
A Norton (resigned 20/6/2024)  
S D Lawrence  
A W E Swain  
S Mitchell  
V Parker  
S Perry (resigned 20/6/2024)  
R Odell (resigned 15/6/2023)  
P Graham (resigned 20/6/2024)  
D Alcock  
L Roberts  
K Roper (resigned 20/9/2023)  
S M Barratt (appointed 15/6/2023) (resigned 12/4/2024)  
L L Grose (appointed 20/9/2023)  
K F King (appointed 20/9/2023) (resigned 20/6/2024)  
N Mcallister (appointed 20/6/2024)  
B J Clift (appointed 20/6/2024)  
N I Corke (appointed 20/6/2024)  
Y Bateman (appointed 20/6/2024)

#### **Company Secretary and Chief Executive**

E R Trewhella

## DRIVING MOBILITY

### DIRECTORS' REPORT AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Driving Mobility for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### **AUDITORS**

The auditors, TC Group, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 28/1/2025 and signed on its behalf by:



S D Lawrence - Trustee



## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF DRIVING MOBILITY**

### **Opinion**

We have audited the financial statements of Driving Mobility (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the Group Statement of Financial Activities, the Group and Parent Charitable Company Balance Sheet, the Group Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the state of the group's and parent charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept adequate accounting records; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF DRIVING MOBILITY**

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors 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 a Report of the Independent Auditors 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. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations;
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulations in the UK;
- We considered the nature of the industry, the control environment and business performance, including the key drivers for management's remuneration;
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the company has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF**  
**DRIVING MOBILITY**

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 charitable company'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 charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



James Pearce FCA (Senior Statutory Auditor)  
For and on behalf of TC Group  
The Old Carriage Works  
Moresk Road  
Truro  
Cornwall  
TR1 1DG

Date: 29/01/2025

TC Group is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

**DRIVING MOBILITY****CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	-	-	-	-
<b>Charitable activities</b>	4				
Assisting those with impaired mobility		403,041	2,536,721	2,939,762	1,563,199
Investment income	3	<u>40,131</u>	<u>-</u>	<u>40,131</u>	<u>13,139</u>
<b>Total</b>		<u>443,172</u>	<u>2,536,721</u>	<u>2,979,893</u>	<u>1,576,338</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Assisting those with impaired mobility		<u>282,301</u>	<u>935,867</u>	<u>1,218,168</u>	<u>1,270,513</u>
<b>NET INCOME</b>		160,871	1,600,854	1,761,725	305,825
<b>Transfers between funds</b>	17	<u>246,395</u>	<u>(246,395)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		407,266	1,354,459	1,761,725	305,825
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>1,233,288</u>	<u>891,138</u>	<u>2,124,426</u>	<u>1,818,601</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,640,554</u>	<u>2,245,597</u>	<u>3,886,151</u>	<u>2,124,426</u>

The notes form part of these financial statements



**DRIVING MOBILITY**

**CONSOLIDATED BALANCE SHEET**  
**31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	1,397,793	-	1,397,793	1,027,887
Investments	14	-	-	-	-
		1,397,793	-	1,397,793	1,027,887
<b>CURRENT ASSETS</b>					
Debtors	15	55,489	-	55,489	51,332
Cash at bank		259,640	2,777,345	3,036,985	3,092,691
		315,129	2,777,345	3,092,474	3,114,023
<b>CREDITORS</b>					
Amounts falling due within one year	16	(72,368)	(531,748)	(604,116)	(2,047,484)
<b>NET CURRENT ASSETS</b>		242,761	2,245,597	2,488,358	1,096,539
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,640,554	2,245,597	3,886,151	2,124,426
<b>NET ASSETS</b>		1,640,554	2,245,597	3,886,151	2,124,426
<b>FUNDS</b>	17				
Unrestricted funds:					
General fund				100,000	100,000
Development reserve				64,260	74,851
Fixed asset reserve				1,397,893	1,027,987
Scotland				60,363	17,463
Licencing				18,038	12,987
				1,640,554	1,233,288
Restricted funds				2,245,597	891,138
<b>TOTAL FUNDS</b>				3,886,151	2,124,426

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

The notes form part of these financial statements

**DRIVING MOBILITY**

**CONSOLIDATED BALANCE SHEET - continued**  
**31 MARCH 2024**

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28/01/2025 and were signed on its behalf by:



S D Lawrence - Trustee

The notes form part of these financial statements

**DRIVING MOBILITY**

**COMPANY BALANCE SHEET**  
**31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	1,397,793	-	1,397,793	1,027,887
Investments	14	<u>100</u>	<u>-</u>	<u>100</u>	<u>100</u>
		1,397,893	-	1,397,893	1,027,987
<b>CURRENT ASSETS</b>					
Debtors	15	57,654	-	57,654	44,367
Cash at bank		<u>237,920</u>	<u>2,777,345</u>	<u>3,015,265</u>	<u>3,070,212</u>
		295,574	2,777,345	3,072,919	3,114,579
<b>CREDITORS</b>					
Amounts falling due within one year	16	(52,913)	(531,748)	(584,661)	(2,018,140)
<b>NET CURRENT ASSETS</b>		<u>242,661</u>	<u>2,245,597</u>	<u>2,488,258</u>	<u>1,096,439</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,640,554</u>	<u>2,245,597</u>	<u>3,886,151</u>	<u>2,124,426</u>
<b>NET ASSETS</b>		<u>1,640,554</u>	<u>2,245,597</u>	<u>3,886,151</u>	<u>2,124,426</u>
<b>FUNDS</b>	17				
Unrestricted funds:					
General fund				100,000	100,000
Development reserve				64,260	74,851
Fixed asset reserve				1,397,893	1,027,987
Scotland				60,363	17,463
Licencing				<u>18,038</u>	<u>12,987</u>
				<u>1,640,554</u>	<u>1,233,288</u>
Restricted funds				<u>2,245,597</u>	<u>891,138</u>
<b>TOTAL FUNDS</b>				<u>3,886,151</u>	<u>2,124,426</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

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The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

The notes form part of these financial statements



**DRIVING MOBILITY**

**BALANCE SHEET - continued**  
**31 MARCH 2024**

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28/01/2025 and were signed on its behalf by:

  
.....  
S D Lawrence - Trustee

The notes form part of these financial statements

**DRIVING MOBILITY**

**CONSOLIDATED CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>164,766</u>	<u>596,862</u>
Net cash provided by operating activities		<u>164,766</u>	<u>596,862</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(551,375)	(331,279)
Sale of tangible fixed assets		290,772	329,910
Interest received		<u>40,131</u>	<u>13,139</u>
Net cash (used in)/provided by investing activities		<u>(220,472)</u>	<u>11,770</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(55,706)</u>	<u>608,632</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	<u>3,092,691</u>	<u>2,484,059</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<u><u>3,036,985</u></u>	<u><u>3,092,691</u></u>

The notes form part of these financial statements

**DRIVING MOBILITY**

**NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024	2023
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	1,761,725	305,825
Adjustments for:		
Depreciation charges	7,522	7,523
Profit on disposal of fixed assets	(116,825)	(169,726)
Interest received	(40,131)	(13,139)
(Increase)/decrease in debtors	(3,936)	1,030
(Decrease)/increase in creditors	(1,443,589)	465,349
Net cash provided by operations	<u>164,766</u>	<u>596,862</u>

**2. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2024	2023
	£	£
Cash at bank	<u>3,036,985</u>	<u>3,092,691</u>
Total cash and cash equivalents	<u>3,036,985</u>	<u>3,092,691</u>

**3. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/4/23	Cash flow	At 31/3/24
	£	£	£
Net cash			
Cash at bank	<u>3,092,691</u>	<u>(55,706)</u>	<u>3,036,985</u>
Total	<u>3,092,691</u>	<u>(55,706)</u>	<u>3,036,985</u>

The notes form part of these financial statements



## **DRIVING MOBILITY**

### **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 MARCH 2024**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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 £.

##### **Basis of consolidation**

These financial statements consolidate the results of the Charity and its wholly owned subsidiary, Forum Assessments Limited, on a line by line basis. All intra-group balances, transactions, income and expenses are eliminated on consolidation. The consolidated accounts are prepared using uniform accounting policies.

##### **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. Management has prepared budgets for 12 months from the date of signing the accounts, and having considered the assumptions and conclusions made by management, the availability of financial resources, and the expectation that further unrestricted grant funding will be made available by the Department for Transport for the year ending 31 March 2026, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **Critical accounting judgements and key sources of estimation uncertainty**

###### **Key sources of estimation uncertainty**

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

###### **Useful economic life of tangible fixed assets**

The charity makes an estimate for the useful economic life of tangible fixed assets taking into account the age, condition, residual value and the expectations for the usage of each class of asset and applies a policy to charge depreciation on a systematic basis over that useful life, taking into account any impairment that has been identified.

###### **Critical judgements**

The trustees do not believe there are any critical judgements that have been made in applying the charity's accounting policies.

###### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other income is measured at the fair value of the consideration received or receivable and represents amounts receivable services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

## **DRIVING MOBILITY**

### **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2024**

#### **1. ACCOUNTING POLICIES - continued**

##### **Expenditure**

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Allocation and apportionment of costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating staff costs by time spent and other costs by their usage.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Motor vehicles	- 10% on cost and not depreciated

The Trustees have implemented a policy of non-depreciation of certain vehicles used to deliver its charitable purposes, which are purchased at a discount and may be sold after a period of 3 years.

The previous policy of depreciating these vehicles at 10% or 20% on a straight line basis resulted in surpluses arising on disposal, therefore a policy of non-depreciation has been implemented going forwards so that the book value more closely reflects the market value at the time of disposal.

Vehicles which are expected to be held for longer periods of time will continue to be depreciated at a rate of 10% per annum.

##### **Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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).

##### **Taxation**

The company is a registered charity. As such it is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives provided that these profits and surpluses are applied solely for charitable purposes.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.



## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

#### 1. ACCOUNTING POLICIES - continued

##### **Financial instruments**

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

Financial instruments are recognised when the charity becomes party to contractual provisions of the instrument.

##### **Basic financial assets**

Basic financial assets, which include trade debtors, other debtors and intercompany loans, 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 financial asset is measured at the present value of the future receipts discounted at a market rate of interest.

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, that the future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

##### **Basic financial liabilities**

Basic financial liabilities, including trade and other creditors, 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.

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

Financial liabilities are derecognised when, and only when, the charity's contractual obligations are discharged, cancelled, or they expire.

#### 2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>-</u>	<u>-</u>

#### 3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>40,131</u>	<u>13,139</u>



## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

#### 4. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Subscriptions	Assisting those with impaired mobility	7,646	40,450
Grants	Assisting those with impaired mobility	2,779,825	1,351,627
Centres	Assisting those with impaired mobility	<u>152,291</u>	<u>171,122</u>
		<u>2,939,762</u>	<u>1,563,199</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Department for Transport	2,761,075	1,290,377
Motability Operations	<u>18,750</u>	<u>61,250</u>
	<u>2,779,825</u>	<u>1,351,627</u>

#### 5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Assisting those with impaired mobility	<u>880,102</u>	<u>183,425</u>	<u>154,641</u>	<u>1,218,168</u>

#### 6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Education and training	69,431	97,193
Exhibitions and shows	15,277	9,589
Advertising and marketing	34,681	35,894
Research	5,120	2,184
Accreditation	7,099	12,647
North East London	2,703	100,431
Chester Assessment	109,102	71,154
New business system project	(6,532)	15,592
High-tech vehicles project	2,923	5,770
HUBS	443,721	382,590
Associate tutor costs	109,210	103,047
Powered wheelchair and mobility scooter project	43,116	144,622
Specialism Education Support	-	7,400
Shopmobility	-	(1,386)
Aviation	26,261	3,600
Training video	-	4,339
DAG	5,910	13,405
Scotland	14,792	9,002
Pracdriva	4,548	13,673
Licencing	93,193	97,482
Theory Test Support	8,850	-
Depreciation	7,522	7,522
Surplus on sale of assets	<u>(116,825)</u>	<u>(169,726)</u>
	<u>880,102</u>	<u>966,024</u>

## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

#### 7. GRANTS PAYABLE

	2024	2023
	£	£
Assisting those with impaired mobility	<u>184,073</u>	<u>148,805</u>

The total grants paid to institutions during the year was as follows:

	2024	2023
	£	£
Cornwall Mobility Centre	25,689	18,963
Derby DriveAbility	11,507	17,694
Driving and Mobility Centre (West of England) CIC	6,302	-
QEF Mobility Services	66,452	1,139
Regional Driving Assessment Centre	21,693	-
Chester Driveability	15,649	44,677
South East DriveAbility	2,830	1,409
North East Drive Mobility	(6,286)	(11,234)
North West Driving Assessment Service	20,882	22,822
Other grants	<u>18,707</u>	<u>53,335</u>
	<u>183,425</u>	<u>148,805</u>

#### 8. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Assisting those with impaired mobility	<u>112,113</u>	<u>42,528</u>	<u>154,641</u>

The charity initially identifies the costs of its support facilities. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately to their respective headings in the accounts.

Support costs, included in the above, are as follows:

##### Management

	2024	2023
	Assisting those with impaired mobility £	Total activities £
Wages	83,618	92,372
Social security	4,580	7,743
Pensions	3,379	2,701
Insurance	6,465	2,736
Office costs	10,329	10,435
Travel	1,637	4,279
Motor costs	3,850	4,309
Working group	-	2,000
Member services	<u>(1,745)</u>	<u>1,745</u>
	<u>112,113</u>	<u>128,320</u>

## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

**8. SUPPORT COSTS - continued**  
**Governance costs**

	2024	2023
	Assisting those with impaired mobility £	Total activities £
Accountancy, payroll and book keeping	16,753	7,767
Legal and professional fees	2,010	2,484
Board expenses	<u>23,765</u>	<u>17,112</u>
	<u>42,528</u>	<u>27,363</u>

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	7,522	7,523
Surplus on disposal of fixed assets	(116,825)	(169,726)
Auditor's remuneration – audit of the financial statements	<u>8,860</u>	<u>4,780</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

The cost of trustee meetings and travel expenses reimbursed amounted to £23,765 (2023: £17,112).

**11. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	229,048	201,266
Social security costs	21,070	4,580
Other pension costs	<u>5,568</u>	<u>3,379</u>
	<u>225,686</u>	<u>218,405</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Management	1	1
Other	<u>8</u>	<u>8</u>
	<u>9</u>	<u>9</u>

## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

#### 11. STAFF COSTS - continued

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	<u>1</u>	<u>1</u>

Emoluments paid to key management personnel of the charity were £67,580 (2023: £63,005).

#### **Defined contribution scheme**

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.

The pension costs for the year represent the contributions payable by the charity to the independently administered pension fund and amounted to £5,568 (2023: £3,379). There were no unpaid contributions at the year end (2023: £Nil). Pension costs are allocated to expenditure headings in the SoFA and funds pro-rata to the related salary costs.

#### 12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	-	-
<b>Charitable activities</b>			
Assisting those with impaired mobility	479,622	1,083,577	1,563,199
Investment income	<u>13,139</u>	<u>-</u>	<u>13,139</u>
<b>Total</b>	<u>492,761</u>	<u>1,083,577</u>	<u>1,576,338</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Assisting those with impaired mobility	<u>257,472</u>	<u>1,013,041</u>	<u>1,270,513</u>
<b>NET INCOME</b>	235,289	70,536	305,825
<b>Transfers between funds</b>	<u>(20,719)</u>	<u>20,719</u>	<u>-</u>
<b>Net movement in funds</b>	214,570	91,255	305,825
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>1,018,718</u>	<u>799,883</u>	<u>1,818,601</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,233,288</u></u>	<u><u>891,138</u></u>	<u><u>2,124,426</u></u>



## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

#### 13. TANGIBLE FIXED ASSETS – GROUP AND COMPANY

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 April 2023	11,268	1,498,365	1,509,633
Additions	-	551,375	551,375
Disposals	-	(243,121)	(243,121)
At 31 March 2024	<u>11,268</u>	<u>1,806,619</u>	<u>1,817,887</u>
<b>DEPRECIATION</b>			
At 1 April 2023	11,268	470,478	481,746
Charge for year	-	7,522	7,522
Eliminated on disposal	-	(69,174)	(69,174)
At 31 March 2024	<u>11,268</u>	<u>408,826</u>	<u>420,094</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>-</u>	<u>1,397,793</u>	<u>1,397,793</u>
At 31 March 2023	<u>-</u>	<u>1,027,887</u>	<u>1,027,887</u>

#### 14. FIXED ASSET INVESTMENTS – COMPANY ONLY

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 April 2023 and 31 March 2024	<u>100</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u>100</u>
At 31 March 2023	<u>100</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

##### **Forum Assessments Limited**

Registered office:

Nature of business: Provision of driving assessments

Class of share: %  
holding  
Ordinary 100

	2024 £	2023 £
Aggregate capital and reserves	100	100

## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

#### 14. FIXED ASSET INVESTMENTS – COMPANY ONLY - continued

A summary of its results for the year is given below:

	2024	2023
	£	£
Turnover	-	-
Cost of Sales	<u>-</u>	<u>-</u>
	-	-
Administrative expenses	(730)	(745)
Other operating income	648	50,000
Interest receivable	<u>82</u>	<u>46</u>
Net profit / (loss)	-	49,301
Donation to Driving Mobility	-	(49,301)
	<u>-</u>	<u>-</u>

#### 15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2024	2023	2023
	Group	Charity	Group	Charity
	£	£	£	£
Trade debtors	22,647	22,647	47,795	37,795
Amounts owed by group undertakings	-	2,387	-	3,035
Social security and other tax	-	-	-	-
Prepayments and accrued income	<u>32,842</u>	<u>32,620</u>	<u>3,537</u>	<u>3,537</u>
	<u>55,489</u>	<u>57,654</u>	<u>51,332</u>	<u>44,367</u>

#### 16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2024	2023	2023
	Group	Charity	Group	Charity
	£	£	£	£
Trade creditors	37,468	29,548	78,585	58,545
Social security and other taxes	526	526	7,138	-
Accruals and deferred income	<u>566,122</u>	<u>554,587</u>	<u>1,961,761</u>	<u>1,959,596</u>
	<u>604,116</u>	<u>584,661</u>	<u>2,047,484</u>	<u>2,018,141</u>

Included in Accruals and deferred income are deferred grants with performance-related conditions amounting to £530,000 (2023: £1,861,000). An amount of £1,331,000 was released to income in 2024 and the balance will be released in 2025.

## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

#### 17. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
<b>Unrestricted funds</b>				
General fund	100,000	51,311	(51,311)	100,000
Development reserve	74,851	-	(10,591)	64,260
Fixed asset reserve	1,027,987	109,302	260,604	1,397,893
Scotland	17,463	(2,792)	45,692	60,363
Licencing	12,987	3,050	2,001	18,038
	<u>1,233,288</u>	<u>160,871</u>	<u>246,395</u>	<u>1,640,554</u>
<b>Restricted funds</b>				
Centres Fund	174,458	1,478,781	(205,555)	1,447,684
Motability	1,394	5,266	-	6,660
Chester Mobility Centre	2,547	25,761	-	28,308
New Business System fund	41	3,482	1,000	4,523
Pracdriva	6,227	(4,547)	9,000	10,680
DFT Training and Development fund	60,129	62,669	(111,112)	11,686
Portare Handbook fund	(1,320)	-	-	(1,320)
Fleet Vehicles fund	96,006	(2,923)	-	93,083
Associate Tutors - Education	50,665	59,056	-	109,721
North East London	2,703	(2,703)	-	-
Boot scooters	10,541	-	(10,541)	-
Aviation	36,200	(26,261)	-	9,939
Training video	(5,102)	-	-	(5,102)
Hubs	123,364	56,279	(45,000)	134,643
Education support	3,623	-	-	3,623
Powered Wheelchair and Mobility Scooter project	183,602	(13,116)	-	170,486
Shopmobility	4,159	(40,620)	45,000	8,539
Driving Assessment Grant	18,913	(5,910)	-	13,003
Growth fund	6,175	(4,583)	-	1,592
Theory Test Support	-	91,150	-	91,150
Wessex Outreach	29,515	-	(16,249)	13,266
Bristol Relocation	50,000	-	-	50,000
Cycling Assessments	-	9,000	(9,000)	-
Cornwall Relcation	22,958	(22,958)	-	-
Chester relocation	14,340	(5,667)	-	8,673
Semi Auto Vehicle Training SED	-	-	24,813	24,813
Ferndown Outreach	-	(6,302)	16,249	9,947
Chandlers Ford	-	(55,000)	55,000	-
	<u>891,138</u>	<u>1,600,854</u>	<u>(246,395)</u>	<u>2,245,597</u>
<b>TOTAL FUNDS</b>	<u>2,124,426</u>	<u>1,761,725</u>	<u>-</u>	<u>3,886,151</u>

## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

#### 17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	337,979	(286,668)	51,311
Fixed asset reserve	-	109,302	109,302
Scotland	12,000	(14,792)	(2,792)
Licencing	93,193	(90,143)	3,050
	443,172	(282,301)	160,871
<b>Restricted funds</b>			
Centres Fund	1,530,350	(51,569)	1,478,781
Motability	18,750	(13,484)	5,266
Chester Mobility Centre	134,863	(109,102)	25,761
New Business System fund	-	3,482	3,482
Pracdriva	-	(4,547)	(4,547)
DFT Training and Development fund	86,112	(23,443)	62,669
Fleet Vehicles fund	-	(2,923)	(2,923)
Associate Tutors - Education	120,000	(60,944)	59,056
North East London	-	(2,703)	(2,703)
Aviation	-	(26,261)	(26,261)
Hubs	500,000	(443,721)	56,279
Powered Wheelchair and Mobility Scooter project	30,000	(43,116)	(13,116)
Shopmobility	7,646	(48,266)	(40,620)
Driving Assessment Grant	-	(5,910)	(5,910)
Growth fund	-	(4,583)	(4,583)
Theory Test Support	100,000	(8,850)	91,150
Cycling Assessments	9,000	-	9,000
Cornwall Relcation	-	(22,958)	(22,958)
Chester relocation	-	(5,667)	(5,667)
Ferndown Outreach	-	(6,302)	(6,302)
Chandlers Ford	-	(55,000)	(55,000)
	2,536,721	(935,867)	1,600,854
<b>TOTAL FUNDS</b>	2,979,893	(1,218,168)	1,761,725



## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

#### 17. MOVEMENT IN FUNDS - continued

##### Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	100,000	71,234	(71,234)	100,000
Development reserve	40,054	-	34,797	74,851
Fixed asset reserve	864,415	162,204	1,368	1,027,987
Scotland	12,115	(9,002)	14,350	17,463
Licencing	2,134	10,853	-	12,987
	1,018,718	235,289	(20,719)	1,233,288
<b>Restricted funds</b>				
Centres Fund	175,807	(1,349)	-	174,458
Motability	1,623	(229)	-	1,394
Chester Mobility Centre	(2,054)	4,601	-	2,547
New Business System fund	(5,086)	(15,592)	20,719	41
Pracdriva	-	6,227	-	6,227
DFT Training and Development fund	60,127	2	-	60,129
Portare Handbook fund	(1,320)	-	-	(1,320)
High Tech Vehicle fund	101,776	(5,770)	-	96,006
Get Going Live	7,885	(7,885)	-	-
Associate Tutors - Education	41,905	8,760	-	50,665
North East London	103,134	(100,431)	-	2,703
Boot scooters	10,541	-	-	10,541
TRYB4UFLY	39,800	(3,600)	-	36,200
Training video	(763)	(4,339)	-	(5,102)
Hubs	35,954	117,410	(30,000)	123,364
Education support	11,023	(7,400)	-	3,623
Powered Wheelchair and Mobility Scooter project	138,224	45,378	-	183,602
Shopmobility	8,631	(34,472)	30,000	4,159
Driving Assessment Grant	32,318	(13,405)	-	18,913
Growth fund	40,358	(34,183)	-	6,175
Wessex Outreach	-	29,515	-	29,515
Bristol Relocation	-	50,000	-	50,000
Cornwall Relcation	-	22,958	-	22,958
Chester relocation	-	14,340	-	14,340
	799,883	70,536	20,719	891,138
<b>TOTAL FUNDS</b>	<u>1,818,601</u>	<u>305,825</u>	<u>-</u>	<u>2,124,426</u>

## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

#### 17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	384,426	(313,192)	71,234
Fixed asset reserve	-	162,204	162,204
Scotland	-	(9,002)	(9,002)
Licencing	108,335	(97,482)	10,853
	492,761	(257,472)	235,289
<b>Restricted funds</b>			
Centres Fund	39,685	(41,034)	(1,349)
Motability	11,250	(11,479)	(229)
Chester Mobility Centre	75,755	(71,154)	4,601
New Business System fund	-	(15,592)	(15,592)
Pracdriva	19,900	(13,673)	6,227
DFT Training and Development fund	-	2	2
High Tech Vehicle fund	-	(5,770)	(5,770)
Get Going Live	-	(7,885)	(7,885)
Associate Tutors - Education	63,999	(55,239)	8,760
North East London	-	(100,431)	(100,431)
TRYB4UFLY	-	(3,600)	(3,600)
Training video	-	(4,339)	(4,339)
Hubs	500,000	(382,590)	117,410
Education support	-	(7,400)	(7,400)
Powered Wheelchair and Mobility Scooter project	190,000	(144,622)	45,378
Shopmobility	11,950	(46,422)	(34,472)
Driving Assessment Grant	-	(13,405)	(13,405)
Growth fund	-	(34,183)	(34,183)
Wessex Outreach	29,515	-	29,515
Bristol Relocation	50,000	-	50,000
Cornwall Relcation	41,921	(18,963)	22,958
Chester relocation	49,601	(35,261)	14,340
	1,083,577	(1,013,041)	70,536
<b>TOTAL FUNDS</b>	<u>1,576,338</u>	<u>(1,270,513)</u>	<u>305,825</u>

## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

#### 17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
<b>Unrestricted funds</b>				
General fund	100,000	122,546	(122,546)	100,000
Development reserve	40,054	-	24,206	64,260
Fixed asset reserve	864,415	271,506	261,972	1,397,893
Scotland	12,115	(11,794)	60,042	60,363
Licencing	2,134	13,903	2,001	18,038
	<u>1,018,718</u>	<u>396,161</u>	<u>225,675</u>	<u>1,640,554</u>
<b>Restricted funds</b>				
Centres Fund	175,807	1,477,432	(205,555)	1,447,684
Motability	1,623	5,037	-	6,660
Chester Mobility Centre	(2,054)	30,362	-	28,308
New Business System fund	(5,086)	(12,111)	21,720	4,523
Pracdriva	-	1,680	9,000	10,680
DFT Training and Development fund	60,127	62,671	(111,112)	11,686
Portare Handbook fund	(1,320)	-	-	(1,320)
Fleet Vehicles fund	101,776	(8,693)	-	93,083
Get Going Live	7,885	(7,885)	-	-
Associate Tutors - Education	41,905	67,816	-	109,721
North East London	103,134	(103,134)	-	-
Boot scooters	10,541	-	(10,541)	-
Aviation	39,800	(29,861)	-	9,939
Training video	(763)	(4,339)	-	(5,102)
Hubs	35,954	173,689	(75,000)	134,643
Education support	11,023	(7,400)	-	3,623
Powered Wheelchair and Mobility Scooter project	138,224	32,262	-	170,486
Shopmobility	8,631	(75,092)	75,000	8,539
Driving Assessment Grant	32,318	(19,315)	-	13,003
Growth fund	40,358	(38,766)	-	1,592
Theory Test Support	-	91,150	-	91,150
Wessex Outreach	-	29,515	(16,249)	13,266
Bristol Relocation	-	50,000	-	50,000
Cycling Assessments	-	9,000	(9,000)	-
Chester relocation	-	8,673	-	8,673
Semi Auto Vehicle Training SED	-	-	24,813	24,813
Ferndown Outreach	-	(6,302)	16,249	9,947
Chandlers Ford	-	(55,000)	55,000	-
	<u>799,883</u>	<u>1,671,389</u>	<u>(225,675)</u>	<u>2,245,597</u>
<b>TOTAL FUNDS</b>	<u>1,818,601</u>	<u>2,067,550</u>	<u>-</u>	<u>3,886,151</u>

## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

#### 17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	722,406	(599,860)	122,546
Fixed asset reserve	-	271,506	271,506
Scotland	12,000	(23,794)	(11,794)
Licencing	<u>201,528</u>	<u>(187,625)</u>	<u>13,903</u>
	935,934	(539,773)	396,161
<b>Restricted funds</b>			
Centres Fund	1,570,035	(92,603)	1,477,432
Motability	30,000	(24,963)	5,037
Chester Mobility Centre	210,618	(180,256)	30,362
New Business System fund	-	(12,111)	(12,111)
Pracdriva	19,900	(18,220)	1,680
DFT Training and Development fund	86,112	(23,441)	62,671
Fleet Vehicles fund	-	(8,693)	(8,693)
Get Going Live	-	(7,885)	(7,885)
Associate Tutors - Education	183,999	(116,183)	67,816
North East London	-	(103,134)	(103,134)
Aviation	-	(29,861)	(29,861)
Training video	-	(4,339)	(4,339)
Hubs	1,000,000	(826,311)	173,689
Education support	-	(7,400)	(7,400)
Powered Wheelchair and Mobility Scooter project	220,000	(187,738)	32,262
Shopmobility	19,596	(94,688)	(75,092)
Driving Assessment Grant	-	(19,315)	(19,315)
Growth fund	-	(38,766)	(38,766)
Theory Test Support	100,000	(8,850)	91,150
Wessex Outreach	29,515	-	29,515
Bristol Relocation	50,000	-	50,000
Cycling Assessments	9,000	-	9,000
Cornwall Relcation	41,921	(41,921)	-
Chester relocation	49,601	(40,928)	8,673
Ferndown Outreach	-	(6,302)	(6,302)
Chandlers Ford	<u>-</u>	<u>(55,000)</u>	<u>(55,000)</u>
	<u>3,620,297</u>	<u>(1,948,908)</u>	<u>1,671,389</u>
<b>TOTAL FUNDS</b>	<u><u>4,556,231</u></u>	<u><u>(2,488,681)</u></u>	<u><u>2,067,550</u></u>



## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

#### 17. MOVEMENT IN FUNDS - continued

##### Designated funds:

**Development reserve** is a reserve set aside for ongoing development activities.

**Fixed asset reserve** represents funds held as fixed assets.

**Scotland** is a project developing the network in Scotland, centered on Glasgow.

**Licencing** represents the costs of licencing and items recharged to centres.

##### Restricted funds:

**Chester mobility centre fund** is for the carrying out of assessments at the Chester centre.

**New Business System fund** is to procure and develop a new computer database system to manage statistics generated from the Mobility Centre programmes.

**South East Drivability development grant** is a fund held on behalf of one of the member centres to cover their in-year development costs.

**Motability** represents monies received from Motability for the purposes of operating a referrals service for them.

**Associate Tutors** is a direct grant to support the Centres who supply an Associate Tutor to the University of Chester Education programme.

**North East London** is a direct grant to support an investigation as to whether set up a new Mobility Centre in NE London.

**The Centres fund** is grant support held on behalf of the Centres, and includes funds to support fitting adaptations to the fleet and to extend our vehicle fleet to outreaches.

**DfT training and development fund** is for the recruitment and deployment of new staff enabling centres to increase capacity recognising that there is a significant training and development cost associated with expanding the workforce in this way.

**Portare handbook fund** is for the development, editing and reissue of the Handbook in conjunction with partners in Europe.

**Fleet Vehicles fund** is a fund from DfT to support and grow our fleet of vehicles.

**Boot Scooter** represents funding from the DfT for providing a number of centres with a boot scooter for demonstrating to clients an alternative to driving.

**Aviation** represents funding for a research project into travelling by plane with a disability.

**Training Video** is funding from the DfT for producing a training video on Licence Restriction Codes in use across various different services.

**HUBS funding** is a one off grant for the purposes of implementing the Mobility Centre 'Hubs' trial, as set out in the Government's response to the consultation on the draft Accessibility Action Plan published in July 2018.

**Education support** is a sum of £48,000 which was allocated by the Board to Teesside outreach set up in the previous period and is being allocated to the centre when they need it.

## **DRIVING MOBILITY**

### **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2024**

#### **17. MOVEMENT IN FUNDS - continued**

**Powered Wheelchair and Mobility Scooter (PWMS) project** is a grant funded programme to train retailers in how to train their staff in scooter assessment.

**Shopmobility** is the activity relating to the Shopmobility scheme which has been acquired by Driving Mobility during the year.

**Driving Assessment Grant** is a grant to pay for assessments and adaptations for those who require assistance with the relevant expenditure.

**Growth fund** represents funding provided by the Department for Transport for extending the service to new locations and markets.

**Pracdriva** is a DfT grant to establish a website to act as a handbook of driving assessment for people with a disability.

**Retailer training** is a DfT road safety division grant for training scheme development for retailers of mobility equipment.

**Wessex outreach** is a fund for the establishment of an outreach provision in Newbury.

**Bristol relocation** is a fund for the relocation and expansion of the Bristol centre.

**Cornwall relocation** is a fund for the relocation and expansion of the Exeter centre.

**Chester relocation** is a fund for the relocation and expansion of the Chester centre.

**Vehicle Training SED (Semi-Autonomous)** is a demonstration project to show the benefits of training people in modern technology associated with assessments and adaptations.

**Ferndown Outreach** represents support for the New Forest outreach centre.

**Chandlers Ford** is a fund for a new centre in Southampton.

#### **Transfers between funds**

During the year the trustees approved transfers between restricted and unrestricted funds of £246,395 (2023: £20,720).

The transfers of this nature are primarily in relation to the release of restricted funds in line with the current year additions and disposals of motor vehicles, having been acquired with restricted grant funds.

#### **18. RELATED PARTY DISCLOSURES**

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

In the previous year, payments totalling £179 were made to individuals closely related to two trustees for accommodation provided during employee travel. A further sum of £320 was paid to an individual closely related to a member of key management for goods provided.

A number of trustees of Driving Mobility are also trustees of the driving assessment centres that the charity supports, including K Roper, S Lawrence, S Perry and Y Bateman and during the year the charity had transactions with the related organisations including Chester Shopmobility (income £80, expenditure £40,580), Hertsability (income £5,672, expenditure £54,919) and East Anglia Driveability (income £34,256, expenditure, £46,489).