

**Charity registration number 298178**

**Company registration number 02192584 (England and Wales)**

**DRIVING MOBILITY**

**ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

## DRIVING MOBILITY

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	Mr S D Lawrence	
	Mr A W E Swain	
	Ms S Mitchell	
	Ms V Parker	
	Mr D Alcock	
	Mrs L Roberts	
	Mr D J Blythe	
	Mrs L L Grose	
	Ms Y Bateman	(Appointed 20 June 2024)
	Dr B J Clift	(Appointed 20 June 2024)
	Ms N I Corke	(Appointed 20 June 2024)
	Ms N Mcallister	(Appointed 20 June 2024)
Secretary	Mr E R Trehwella	
Senior management	Mr E R Trehwella	Chief executive
Charity number	298178	
Company number	02192584	
Auditor	TC Group Vivian House Newham Road Truro Cornwall United Kingdom TR1 2DP	

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## **DRIVING MOBILITY**

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## **DRIVING MOBILITY**

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

**FOR THE YEAR ENDED 31 MARCH 2025**

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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).

#### **Objectives and activities**

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. ADIs are still proving difficult to recruit as demand for their services in the private sector remains 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*

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 again reaching over £1M in 24/25, a full audit of the charity finances and governance is being conducted.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

Our overall strategy for 2024/25, as documented in the annual Business Plan, was to concentrate on:

#### **CONSOLIDATION**

The DM Board consisted in 2024/25 of 14 trustees, ten from Mobility Centres and four independent members with special knowledge in the field. They met quarterly and also run an annual conference and an away day for representatives of all Centres. Most of the direct Board activities were controlled through a series of Working Groups, all with terms-of-reference which were all chaired by a member of the Board. Board members also chair meetings of many of the project teams. Within 2024/25 the Board, through a process of continuous monitoring, ensured that all groups and projects delivered the requisite outcomes insofar as they were able to do so.

Working Groups included: Vehicles Management; Paediatric Assessments; DMis (Driving Mobility Information System); Standards; Accreditation; Cognitive Testing; Education; Oxford Brookes University (OBU); Research; Marketing.

Projects for the DfT included: Hubs Mobility Advice Service; PWMS Upgrade project; PWMS retailer programme; PRACDRIVA; Aviation; Semi-autonomous vehicle training; Tuition; Theory test support. Projects were also pursued for other stakeholders, notably the Motability Foundation, Motability Operations, DVLA, DVSA, ShopMobility UK, CIECA, the Police, National Highways and the Road Safety Trust. Internationally we hosted some students from Qatar on our education programme.

## **DRIVING MOBILITY**

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

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### **NEW INITIATIVES**

A task force had been established to consider a new approach as to how centres are accredited and this new accreditation process will be used from 1st April 2024. This approach was used through calendar 2024 and was then further refined for a new Standards version release in mid-2025. In the course of this year DriveAbility Scotland (DAS) was spun off as a separate charity and arrangements were set in train for Chester DriveAbility to be absorbed into Driving Mobility on 1 April 2025 whilst a more permanent home is sought for this vigorously growing young Mobility Centre.

A contractor was chosen for the Motability Foundation funded project to introduce some 6 simulators to Centres across the country. These will be delivered in 2025/26.

Driving Mobility withdrew from its co-delivered course in Outdoor Mobility with Oxford Brookes University as the time was felt to be right for a more focussed approach to be made to the professional development of our staff. A new, modular programme is being developed and is scheduled for launch in early 2026.

New streamlined arrangements were put in place for vehicles management. This involved novel purchasing arrangement with our partner Motability Operations.

#### **Financial review**

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 £279,394. 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 £4,219,959, of which £1,809,330 is held in general funds. Within this total is £1,526,486 which is represented by the net book value of fixed assets and the remaining £282,844 includes the charity's free funds and funds designated for specific projects. The charity held restricted funds of £2,410,629 at the end of the year.

#### **Major risks**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

## **DRIVING MOBILITY**

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

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Plans for future periods**

Objectives for the year 25/26 are:

1. Attain comparable funding support for each of the four UK nations
2. Launch new Professional Development programme
3. Renegotiate and Achieve targets for Retailer training scheme
4. ShopMobility UK – deliver year 4. Support, and grow, the SMUK membership and secure continuation funding
5. Complete transfer of CDA operations to DM or other recipient
6. Complete transfer of staff and financial control to DAS
7. Hubs Mobility Advice Service – deliver year 4 as a reduced service
8. Theory Test programme – deliver year 2.5 and beyond
9. Scottish Expansion (DAS) – work with MF to cover the second year
10. ADI project complete phase 1 and secure funding support for further phases
11. Children's Assessments complete phase 1 (if secured)
12. StaticSim deliver phase 1 (if secured)
13. DAG2 – ensure significant uptake across Mobility Centres
14. PRACDRIVA – identify and reach a completion point
15. Aviation project dissemination and agree a way forward with DfT
16. Fleet Management and Expansion in partnership with MO/DfT
17. Launch new Marketing, Media and Communications programme

In addition, the Charity has agreed that a new 5 year plan should be developed later in 2025.

#### **Structure, governance and management**

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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S D Lawrence

Mr A W E Swain

Ms S Mitchell

Ms V Parker

Mr D Alcock

Mrs L Roberts

Mr D J Blythe

Mrs L L Grose

Ms Y Bateman

(Appointed 20 June 2024)

Dr B J Clift

(Appointed 20 June 2024)

Ms N I Corke

(Appointed 20 June 2024)

Ms N Mcallister

(Appointed 20 June 2024)

## **DRIVING MOBILITY**

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

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### *Recruitment and appointment of trustees*

All trustees of the organisation are issued with an electronic copy of the recruitment induction and training Policy and Procedure (DM#3), and its appendix, which comprises the Induction Manual as well as updates.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Board of Trustees meets every quarter, and significant decisions are taken at those meetings. All the Working Groups and Project Groups are chaired by a member of the Board, and they report on progress and seek decisions at the quarterly meetings. Between times the COO and CEO take decisions (Operational & Strategic respectively) where they are delegated to do so, but have direct access to the Board if they need to through communication/correspondence.

#### *Remuneration policy*

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.

#### *Relationship with wider network*

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), Driver & Vehicle Standards Agency (DVSA), Motability Operations, the Motability Foundation, NHS Trusts and the Police, along with many other valued stakeholders.

Some of the charity's trustees are also trustees of the driving assessment centres, and further information is given in the notes to the financial statements.

#### *Relationship with related parties*

The charity has a wholly owned subsidiary, Forum Assessments Limited, which is set up for the purpose of facilitating vehicle assessments for disabled people.

## DRIVING MOBILITY

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

FOR THE YEAR ENDED 31 MARCH 2025

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#### Statement of trustees' responsibilities

The trustees, who are also the directors of Driving Mobility 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; 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 TC Group be reappointed as auditor of the company will be put at a General Meeting.

#### 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.

*Sean Lawrence*

Mr S D Lawrence

Trustee

Date: 22/01/2026



## **DRIVING MOBILITY**

### **INDEPENDENT AUDITOR'S REPORT**

#### **TO THE MEMBERS OF DRIVING MOBILITY**

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#### **Opinion**

We have audited the financial statements of Driving Mobility (the 'parent charitable company') for the year ended 31 March 2025 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 charitable company's affairs as at 31 March 2025 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; 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, except to the extent otherwise explicitly stated in our report, 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.

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## **DRIVING MOBILITY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF DRIVING MOBILITY**

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#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **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**

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

## **DRIVING MOBILITY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF DRIVING MOBILITY**

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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 noncompliance 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.

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 members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**DRIVING MOBILITY**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE MEMBERS OF DRIVING MOBILITY**

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**James Pearce (Senior Statutory Auditor)**  
**for and on behalf of TC Group**

*TC Group*  
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**Chartered Accountants**  
**Statutory Auditor**

Vivian House  
Newham Road  
Truro  
Cornwall  
United Kingdom  
TR1 2DP

26 January 2026

## DRIVING MOBILITY

### CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Charitable activities	3	527,820	1,431,234	1,959,054	403,042	2,536,721	2,939,763
Investments	4	58,477	-	58,477	40,131	-	40,131
<b>Total income</b>		586,297	1,431,234	2,017,531	443,173	2,536,721	2,979,894
<b>Expenditure on:</b>							
Charitable activities	5	456,919	1,226,804	1,683,723	282,302	935,867	1,218,169
<b>Total expenditure</b>		456,919	1,226,804	1,683,723	282,220	935,867	1,218,087
<b>Net income</b>		129,378	204,430	333,808	160,871	1,600,854	1,761,725
Transfers between funds		39,398	(39,398)	-	246,395	(246,395)	-
<b>Net movement in funds</b>	9	168,776	165,032	333,808	407,266	1,354,459	1,761,725
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		1,640,554	2,245,597	3,886,151	1,233,288	891,138	2,124,426
<b>Fund balances at 31 March 2025</b>		1,809,330	2,410,629	4,219,959	1,640,554	2,245,597	3,886,151

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

# DRIVING MOBILITY

## CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		1,526,386		1,397,793
Investments	14		-		-
			<u>1,526,386</u>		<u>1,397,793</u>
<b>Current assets</b>					
Debtors	15	147,899		55,489	
Cash at bank and in hand		<u>2,869,093</u>		<u>3,036,985</u>	
			3,016,992		3,092,474
<b>Creditors: amounts falling due within one year</b>	17	<u>(323,419)</u>		<u>(604,116)</u>	
<b>Net current assets</b>			<u>2,693,573</u>		<u>2,488,358</u>
<b>Total assets less current liabilities</b>			<u>4,219,959</u>		<u>3,886,151</u>
<b>Net assets excluding pension liability</b>			<u>4,219,959</u>		<u>3,886,151</u>
			<u><u>4,219,959</u></u>		<u><u>3,886,151</u></u>
<b>The funds of the charity</b>					
Restricted income funds	19		2,410,629		2,245,597
Unrestricted funds			<u>1,809,330</u>		<u>1,640,554</u>
			<u>4,219,959</u>		<u>3,886,151</u>

The financial statements were approved by the trustees on 22/01/2026

*Sean Lawrence*

Mr S D Lawrence  
Trustee

Company registration number 02192584 (England and Wales)

**DRIVING MOBILITY****COMPANY BALANCE SHEET****AS AT 31 MARCH 2025**

		<b>2025</b>		<b>2024</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	<b>13</b>	1,526,386		1,397,793	
Investments	<b>14</b>		100		100
			<u>1,526,486</u>		<u>1,397,893</u>
<b>Current assets</b>					
Debtors	<b>15</b>	148,828		57,654	
Cash at bank and in hand		<u>2,847,172</u>		<u>3,015,265</u>	
		2,996,000		3,072,919	
<b>Creditors: amounts falling due within one year</b>	<b>17</b>	<u>(302,527)</u>		<u>(584,661)</u>	
<b>Net current assets</b>			<u>2,693,473</u>		<u>2,488,258</u>
<b>Total assets less current liabilities</b>			<u>4,219,959</u>		<u>3,886,151</u>
<b>Net assets excluding pension liability</b>			<u>4,219,959</u>		<u>3,886,151</u>
			<u><u>4,219,959</u></u>		<u><u>3,886,151</u></u>
<b>The funds of the charity</b>					
Restricted income funds	<b>19</b>	2,410,629		2,245,597	
Unrestricted funds		<u>1,809,330</u>		<u>1,640,554</u>	
		4,219,959		3,886,151	
		<u><u>4,219,959</u></u>		<u><u>3,886,151</u></u>	

The financial statements were approved by the trustees on 22/01/2026

*Sean Lawrence*

Mr S D Lawrence  
Trustee

Company registration number 02192584 (England and Wales)

**DRIVING MOBILITY****CONSOLIDATED STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MARCH 2025**

		<b>2025</b>		<b>2024</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	<b>25</b>		(228,766)		281,591
<b>Investing activities</b>					
Purchase of tangible fixed assets		(514,128)		(551,375)	
Proceeds from disposal of tangible fixed assets		378,013		173,947	
Investment income received		58,477		40,131	
<b>Net cash used in investing activities</b>			(77,638)		(337,297)
<b>Financing activities</b>					
Loan from related charity		138,512		-	
<b>Net cash generated from/(used in) financing activities</b>					
		138,512		-	
<b>Net decrease in cash and cash equivalents</b>			(167,892)		(55,706)
Cash and cash equivalents at beginning of year		3,036,985		3,092,691	
<b>Cash and cash equivalents at end of year</b>		<u>2,869,093</u>		<u>3,036,985</u>	



## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Driving Mobility is a private company limited by guarantee incorporated in England and Wales. The registered office is .

##### 1.1 Accounting convention

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 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.

##### 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.

##### 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. 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 2027, 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 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.

##### 1.4 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.

## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

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.

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.

#### 1.5 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.

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.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

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.

**1 Accounting policies**

**1.7 Fixed asset investments**

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

Fixed asset investments are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in net income/ (expenditure) for the year.

**1.8 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).

**1.9 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.

**1.10 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 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.

***Other financial assets***

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

**1 Accounting policies**

***Impairment of financial assets***

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.

***Derecognition of financial assets***

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

***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.

***Derecognition of financial liabilities***

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

**1.11 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.

**1.12 Employee benefits**

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

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.13 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 2025

## 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.

### Critical judgements

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

### Key sources of estimation uncertainty

#### 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.

## 3 Income from charitable activities

	Assisting those with impaired mobility 2025 £	Assisting those with impaired mobility 2024 £
Subscriptions	22,578	7,647
Grants	1,765,582	2,779,825
Centres	170,894	152,291
	<u>1,959,054</u>	<u>2,939,763</u>
<b>Analysis by fund</b>		
Unrestricted funds	527,820	403,042
Restricted funds	<u>1,431,234</u>	<u>2,536,721</u>
	<u>1,959,054</u>	<u>2,939,763</u>

## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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#### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	58,477	40,131

## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 5 Expenditure on charitable activities

	Assisting those with impaired mobility 2025 £	Assisting those with impaired mobility 2024 £
<b>Direct costs</b>		
Depreciation and impairment	7,522	7,522
Education & Training	91,236	69,431
Exhibitions & Shows	25,272	15,277
Advertising & Marketing	43,907	34,681
Research	(7,464)	5,120
Accreditation	3,173	7,099
New Business System Project	6,557	(6,532)
Scotland	60,363	14,792
Licencing	108,956	93,193
North East London	-	2,703
Chester Assessment	135,157	109,102
High-tech Vehicles	50,815	2,923
HUBS	420,757	443,721
Associate Tutor costs	130,266	109,210
Powered wheelchair and mobility scooter project	40,778	43,116
Aviation	3,150	26,260
Training Video	7,530	-
Driving Assessment Grant (DAG)	32,739	5,910
Pracdriva	1,494	4,548
Theory Test Support	31,153	8,850
Approved Driving Instructors (ADI)	28,269	-
(Profit)/loss on disposal of fixed assets	(104,358)	(116,824)
	<u>1,117,272</u>	<u>880,102</u>
Grant funding of activities (see note 7)	293,875	183,425
<b>Share of support and governance costs (see note 8)</b>		
Support	225,458	112,114
Governance	47,118	42,528
	<u>1,683,723</u>	<u>1,218,169</u>
<b>Analysis by fund</b>		
Unrestricted funds	456,919	282,302
Restricted funds	1,226,804	935,867
	<u>1,683,723</u>	<u>1,218,169</u>

## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 6 Description of charitable activities

##### Assisting those with impaired mobility

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”.

#### 7 Grants payable

	Assisting those with impaired mobility 2025 £	Assisting those with impaired mobility 2024 £
Grants to institutions:		
Cornwall Mobility Centre	26,269	25,689
Derby Driveability	260	11,507
Driving and Mobility Centre (West of Englad) CIC	12,991	6,302
QEF Mobility Services	30,734	66,452
Regional Driving Assessment Centre	68,630	21,693
Chester Driveability	11,767	15,649
South East DriveAbility	20,099	2,830
North East Drive Mobility	5,094	(6,286)
North West Driving Assessment Grant	20,377	20,882
East Anglian Driveability	28,898	-
HertsAbility	24,180	-
William Merrit Centre Leeds	28,938	-
Other grants	15,638	18,707
	<u>293,875</u>	<u>183,425</u>

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## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 8 Support costs allocated to activities

	Assisting those with impaired mobility 2025 £	Total 2024 £
Staff costs	191,299	91,577
Insurance	7,851	6,466
Office Costs	18,035	10,329
Travel	3,087	1,637
Motor Costs	5,186	3,850
Member Services	-	(1,745)
Governance	47,118	42,528
	<u>272,576</u>	<u>154,642</u>

	2025 £	2024 £
<b>Governance costs comprise:</b>		
Audit and accountancy	17,828	16,753
Legal and professional	2,244	2,010
Board Expenses	27,046	23,765
	<u>47,118</u>	<u>42,528</u>

9 Net movement in funds	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's auditor:		
- for the audit of the charity's financial statements	13,194	13,070
- for other financial services	4,634	3,683
Depreciation of owned tangible fixed assets	7,522	7,522
	<u></u>	<u></u>

#### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

The cost of trustee meetings and travel expenses reimbursed amounted to £27,046 (2023: £23,765).

## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Management	1	1
Other	12	8
Total	13	9

#### Employment costs

	2025 £	2024 £
Wages and salaries	349,387	229,048
Social security costs	29,137	21,070
Other pension costs	7,323	5,568
	385,847	255,686

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

	2025 Number	2024 Number
£60,001 - £70,000	-	1

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	53,144	67,580

#### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 13 Tangible fixed assets – group and company

	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2024	11,268	1,806,619	1,817,887
Additions	-	514,128	514,128
Disposals	-	(401,816)	(401,816)
At 31 March 2025	11,268	1,918,931	1,930,199
<b>Depreciation and impairment</b>			
At 1 April 2024	11,268	408,826	420,094
Depreciation charged in the year	-	7,522	7,522
Eliminated in respect of disposals	-	(23,803)	(23,803)
At 31 March 2025	11,268	392,545	403,813
<b>Carrying amount</b>			
At 31 March 2025	-	1,526,386	1,526,386
At 31 March 2024	-	1,397,793	1,397,793

#### 14 Fixed asset investments – company only

		Other investments £
<b>Cost or valuation</b>		
At 1 April 2024 & 31 March 2025		100
<b>Carrying amount</b>		
At 31 March 2025		100
At 31 March 2024		100
Other investments comprise:	<b>Notes</b>	<b>2025 £</b>
Investments in subsidiaries	<b>24</b>	<b>100</b>
		<b>2024 £</b>
		<b>100</b>

**DRIVING MOBILITY****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****15 Debtors****Amounts falling due within one year:**

	<b>2025 Group £</b>	<b>2025 Charity £</b>	<b>2024 Group £</b>	<b>2024 Charity £</b>
Trade debtors	37,289	37,289	22,647	22,647
Amounts owed by subsidiary undertakings	-	929	-	2,387
Prepayments and accrued income	110,610	110,610	32,842	32,620
	<u>147,899</u>	<u>148,828</u>	<u>55,489</u>	<u>57,654</u>

**16 Loans and overdrafts**

	<b>2025 Group £</b>	<b>2025 Charity £</b>	<b>2024 Group £</b>	<b>2024 Charity £</b>
Loan due to related party	138,512	138,512	-	-
Payable within one year	<u>138,512</u>	<u>138,512</u>	<u>-</u>	<u>-</u>

The loan due to a related party relates to DriveAbility Scotland which is a charity that has been set up by Driving Mobility to carry out charitable activities within Scotland.

The loan relates to funds held by Driving Mobility on behalf of DriveAbility Scotland, is unsecured and interest free.

**17 Creditors: amounts falling due within one year**

	<b>2025 Group £</b>	<b>2025 Charity £</b>	<b>2024 Group £</b>	<b>2024 Charity £</b>
Loan due to related party	138,512	138,512	-	-
Other taxation and social security	4,204	4,066	526	526
Trade creditors	152,020	147,130	37,468	29,548
Accruals and deferred income	28,683	12,819	566,122	554,587
	<u>323,419</u>	<u>302,527</u>	<u>604,116</u>	<u>584,661</u>

**18 Retirement benefit schemes**

	<b>2025 £</b>	<b>2024 £</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<u>7,323</u>	<u>5,568</u>

## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 18 Retirement benefit schemes

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.

#### 19 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	Transfers	At 31 March 2025
	£	£	£	£	£
Other restricted funds	36,977	-	(14,798)	(5,086)	17,093
Centres	1,447,684	-	(268,287)	(1,037)	1,178,360
Motability	6,660	7,500	(14,160)	-	-
Chester Mobility Centre	28,308	165,176	(135,157)	(33,389)	24,938
Pracdriva	10,680	-	(1,494)	(1,320)	7,866
Fleet Vehicles	93,083	-	(50,815)	-	42,268
Associate Tutors	109,721	-	(84,052)	-	25,669
Training Video	(5,102)	-	(7,530)	13,477	845
Hubs	134,643	515,762	(440,757)	(39,991)	169,657
Powered Wheelchair and Mobility Scooter Project	170,486	30,000	(50,778)	-	149,708
Shopmobility	8,539	8,743	(46,214)	27,948	(984)
Driving Assessment Grant	13,003	171,060	(32,739)	-	151,324
Theory Test Support	91,150	-	(41,153)	-	49,997
Wessex Outreach	13,266	-	-	-	13,266
Bristol Relocation	50,000	-	-	-	50,000
Semi Autonomous Vehicle Training	24,813	-	-	-	24,813
Static Simulator	-	447,493	-	-	447,493
Approved Driving Instructors	-	85,500	(28,269)	-	57,231
Training and Development	11,686	-	(10,601)	-	1,085
	<u>2,245,597</u>	<u>1,431,234</u>	<u>(1,226,804)</u>	<u>(39,398)</u>	<u>2,410,629</u>

## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 19 Restricted funds

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Other restricted funds	72,303	9,001	(42,035)	(2,292)	36,977
Centres	174,458	1,530,350	(51,569)	(205,555)	1,447,684
Motability	1,394	18,750	(13,484)	-	6,660
Chester Mobility Centre	2,547	134,863	(109,102)	-	28,308
Pracdriva	6,227	-	(4,547)	9,000	10,680
Fleet Vehicles	96,006	-	(2,923)	-	93,083
Associate Tutors	50,665	120,000	(60,944)	-	109,721
Training Video	(5,102)	-	-	-	(5,102)
Hubs	123,364	500,000	(443,721)	(45,000)	134,643
Powered Wheelchair and Mobility Scooter Project	183,602	30,000	(43,116)	-	170,486
Shopmobility	4,159	7,646	(48,266)	45,000	8,539
Driving Assessment Grant	18,913	-	(5,910)	-	13,003
Theory Test Support	-	100,000	(8,850)	-	91,150
Wessex Outreach	29,515	-	-	(16,249)	13,266
Bristol Relocation	50,000	-	-	-	50,000
Semi Autonomous Vehicle Training	-	-	-	24,813	24,813
Training and Development	60,129	86,111	(23,442)	(111,112)	11,686
Cornwall Relocation	22,958	-	(22,958)	-	-
Chandlers Ford	-	-	(55,000)	55,000	-
	<u>891,138</u>	<u>2,536,721</u>	<u>(935,867)</u>	<u>(246,395)</u>	<u>2,245,597</u>

## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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#### 19 Restricted funds

**Centres** - 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.

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

**Chester Mobility Centre** - is for the carrying out of assessments at the Chester centre.

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

**Fleet vehicles** - Funds for purchasing additional vehicles for outreach centres.

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

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

**Hubs** - 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.

**Powered Wheelchair and Mobility Scooter 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.

**Theory Test Support** - is a service to offer support to those with neurodiversity, additional needs and learning difficulties to be able to learn, take and pass their driving theory test.

**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.

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

**Static Simulator** - is a replacement for, and improvement on, the ageing Static Assessment Rigs that are still being used in several of Driving Mobility's assessment centres

**Approved Driving Instructors** - relates to research to establish the limitation of current ADI disability training provision and the barriers to accessing training for ADIs

## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 19 Restricted funds

**Training and Development** - 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.

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

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

**Other restricted funds** - includes a number of other project funding streams from the Department for Transport which have been accounted for separately but are combined for reporting purposes in these accounts.

#### Transfers between funds

During the year the trustees approved transfers between restricted and unrestricted funds of £39,398 (2024: £246,395).

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, or where expenditure on restricted projects has been included within general funds.

#### 20 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	Transfers	At 31 March 2025
	£	£	£	£	£
Development	64,260	30,090	(15,515)	100,559	179,394
Scotland	60,363	-	(60,363)	-	-
Licencing	18,038	109,024	(123,545)	(67)	3,450
Fixed asset reserve	1,397,893	104,358	(7,522)	31,757	1,526,486
General funds	100,000	342,825	(249,974)	(92,851)	100,000
	<u>1,640,554</u>	<u>586,297</u>	<u>(456,919)</u>	<u>39,398</u>	<u>1,809,330</u>



## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 20 Unrestricted funds

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Development	74,851	-	-	(10,591)	64,260
Scotland	17,463	12,000	(14,792)	45,692	60,363
Licencing	12,987	93,193	(90,143)	2,001	18,038
Fixed Asset Reserve	1,027,987	116,824	(7,522)	260,604	1,397,893
General funds	100,000	221,156	(169,845)	(51,311)	100,000
	<u>1,233,288</u>	<u>443,173</u>	<u>(282,302)</u>	<u>246,395</u>	<u>1,640,554</u>

#### 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.

#### 21 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
<b>At 31 March 2025:</b>			
Tangible assets	1,526,386	-	1,526,386
Current assets/(liabilities)	282,944	2,410,629	2,693,573
	<u>1,809,330</u>	<u>2,410,629</u>	<u>4,219,959</u>

## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 21 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	1,397,793	-	1,397,793
Current assets/(liabilities)	242,761	2,245,597	2,488,358
	<u>1,640,554</u>	<u>2,245,597</u>	<u>3,886,151</u>

#### 22 Capital commitments

	2025 £	2024 £
Amounts contracted for but not provided in the financial statements:		
	2025 £	2024 £
Acquisition of property, plant and equipment	<u>315,947</u>	<u>-</u>

The charity has committed to the purchase two items of equipment at a total capital cost of £421,263. A deposit of £105,316 has been included in prepayments at the year end, and will be released towards the full cost of the equipment on delivery. The difference between the capital cost and the deposit paid is included above.

#### 23 Related party transactions

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.

During the year, the charity has provided funding of £529,924 to set up a new driving assessment centre in Glasgow, Scotland. At the end of the year the charity owed £138,512 to DriveAbility Scotland Limited. A Swain is a trustee of Driving Mobility and is a member of key management of Driveability Scotland.

## DRIVING MOBILITY

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 24 Subsidiaries

These financial statements are consolidated financial statements for Driving Mobility including the results of subsidiary Forum Assessments Limited.

Details of the charity's subsidiaries at 31 March 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct Indirect
Forum Assessments Limited	United Kingdom	Provider of driving assessments	Ordinary	100.00

25 Cash generated from operations	2025 £	2024 £
Surplus for the year	333,808	1,761,725
Adjustments for:		
Investment income recognised in statement of financial activities	(58,477)	(40,131)
Depreciation and impairment of tangible fixed assets	7,522	7,522
Movements in working capital:		
(Increase) in debtors	(92,410)	(3,936)
(Decrease) in creditors	(419,209)	(1,443,589)
<b>Cash (absorbed by)/generated from operations</b>	<b>(228,766)</b>	<b>281,591</b>

26 Analysis of changes in net funds	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	3,036,985	(167,892)	2,869,093
Loans falling due within one year	-	(138,512)	(138,512)
	<u>3,036,985</u>	<u>(306,404)</u>	<u>2,730,581</u>