

Charity registration number SC052874 (Scotland)

Company registration number SC785016 (Scotland)

DRIVEABILITY SCOTLAND LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2025



Vivian House
Newham Road
Truro
Cornwall
TR1 2DP

DRIVEABILITY SCOTLAND LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J C Mckee Mrs C V Elliot Mrs S Sharp Mr S Duffy Mrs T Lebedis OBE	(Appointed 5 October 2023) (Appointed 19 March 2024) (Appointed 19 March 2024) (Appointed 5 May 2025) (Appointed 19 June 2025)
Secretary	Mr A W E Swain	
Senior management	Mr A W E Swain	Chief executive officer
Charity number (Scotland)	SC052874	
Company number	SC785016	
Registered office	117 Brook Street GLASGOW Scotland G40 3AP	
Auditor	TC Group Vivian House Newham Road Truro Cornwall United Kingdom TR1 2DP	

DRIVEABILITY SCOTLAND LIMITED

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DRIVEABILITY SCOTLAND LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE PERIOD ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the period ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's deed of trust, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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

Independent mobility is a fundamental aspect of personal autonomy, social inclusion, and quality of life, particularly for disabled and older individuals. In Scotland, where geographical diversity and rurality often pose additional challenges to accessing essential services, transport, and community participation, the ability to travel independently is critical. For many, driving remains the most practical and empowering means of maintaining employment, attending medical appointments, fulfilling caregiving responsibilities, and engaging in social and community life.

We recognise the significant barriers faced by disabled and older individuals in accessing professional driving and mobility assessments. These barriers are compounded by a historic lack of dedicated funding for these services across Scotland, particularly when compared to other UK jurisdictions. We are actively working to address these disparities by expanding our reach, increasing service availability, and advocating for more sustainable investment in mobility support. By doing so, the organisation aims to ensure that those with medical or physical limitations are not excluded from maintaining independent mobility, thereby reducing isolation, promoting wellbeing, and supporting active, independent living across Scotland's diverse communities.

Public benefit

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

DriveAbility Scotland (DAS) was initially established in July 2021 as a project under the umbrella of Driving Mobility. Operations commenced with a part-time project manager and a small team comprising an Approved Driving Instructor (ADI), an Occupational Therapist (OT), and an Administrator. At that stage, the service operated two days per week and was generously supported by Driving Mobility, Motability Operations, and the Allied Vehicles Charitable Trust.

DAS provides medical fitness to drive assessments on behalf of the Driver and Vehicle Licensing Agency (DVLA), supporting decision-making related to driver licensing. The service also assists Motability customers who require guidance on driving and vehicle adaptations. Additionally, a number of individuals choose to self-refer to DAS, particularly where NHS-provided assessments are unavailable or where significant travel would otherwise be required to access that service.

In addition to driver assessments, DAS offers a range of complementary services, including passenger access assessments, vehicle seating solutions, and bespoke driving tuition. The organisation also provides information and advice on mobility and disability-related matters through telephone and email support, ensuring a holistic approach to promoting independent mobility for disabled and older people across Scotland.

Achievements and performance

Significant activities and achievements against objectives

In March 2024, the Motability Foundation awarded a grant of £1.59 million to Driving Mobility to support the establishment of DAS as an independent charitable organisation. This funding was designated to facilitate the expansion of services across Scotland over a three-year period and has been instrumental in helping DAS meet several key objectives outlined in its strategic plan 2023-26.

As a result of this investment, the organisation has undergone significant growth over the past year. DAS now operates five days per week from its base in Glasgow and has established outreach services in Aberdeen and Inverness. This expansion has been supported by targeted capital investment in vehicles, driving adaptations, IT systems, and premises. These developments aligned with the charity's strategic goal of increasing accessibility and regional coverage.

One of the most notable outcomes of this growth has been the increase in the number of assessments conducted. In the financial year 2023/24, DAS carried out 246 assessments. This figure rose to 394 in 2024/25, representing a 60.2% increase year-on-year. Notably, almost 20% of the assessments delivered in 2024/25 took place in the northern regions of Scotland, areas where previously no equivalent services were available. This significant rise not only reflects the impact of enhanced funding and expanded service capacity, but also clearly highlights the substantial and growing need for specialist driving and mobility assessment services across the country, particularly in historically underserved areas.

Significant factors

The Trustees would like to extend their sincere thanks to all those who have supported DriveAbility Scotland over the past year. Our progress would not have been possible without the generous contributions of time, funding, expertise, and advocacy provided by our partners and supporters.

In particular, we are deeply grateful to the Motability Foundation, whose significant investment has enabled transformative growth and allowed us to reach communities across Scotland, including those in regions previously without access to specialist driving and mobility assessments. We also acknowledge the ongoing support from Driving Mobility, Motability Operations, and the Allied Vehicles Charitable Trust, whose early and continued backing laid the foundation for our development as an independent organisation.

We are equally thankful to the dedicated professionals, volunteers, and partner organisations who share our commitment to improving mobility, independence, and wellbeing for disabled and older people. Their collaboration ensures we can continue delivering high-quality, person-centred services.

Without this collective support, DriveAbility Scotland simply could not deliver the vital assessments, advice, and practical assistance that help individuals maintain or regain independent mobility. On behalf of the Board, staff, and most importantly our service users, we offer our heartfelt thanks.

Financial review

At the year end the charity's total reserves were £327,079, of which £190,405 is held as a restricted fund. Within this total is £142,886 which is represented by the net book value of fixed assets. The charity also held unrestricted funds of £136,674 at the end of the year.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

DRIVEABILITY SCOTLAND LIMITED

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

FOR THE PERIOD ENDED 31 MARCH 2025

Major risks

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

Plans for future periods

In the coming year, we will continue to build on the momentum of recent growth, with further planned expansion of services across the country. Outreach provision in Aberdeen and Inverness will increase to two days per week, significantly enhancing access for individuals in the northern regions, Highlands and Islands. Additional outreach locations are also being developed in areas surrounding the Central Belt and Ayrshire, as part of a phased approach toward the establishment of a permanent satellite centre in the northern region, planned for 2026/27.

To support this service expansion, the organisation's vehicle fleet will be increased. Notably, this will include the addition of a Drive from Wheelchair vehicle equipped with advanced, high-tech adaptations. This will enable us to accommodate a wider range of client needs, particularly those requiring more bespoke driving solutions.

We are also looking forward to moving into newly refurbished premises for our new head office in Glasgow. The upgraded facility will accommodate all Glasgow based staff and include multiple consultation rooms, thereby enhancing our operational capacity. This development will support the projected growth in service demand and ensure we are well-positioned to continue delivering high-quality, client-focused mobility assessments across Scotland.

To support the continued growth of the organisation, we are developing our funding strategy in the year ahead. This will include seeking new funding opportunities, strengthening existing partnerships, and exploring sustainable income streams to ensure we can meet rising demand and maintain high quality service delivery across Scotland. Securing long term financial stability remains a key priority as we expand our reach and impact.

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 period and up to the date of signature of the financial statements were:

Mr J C Mckee	(Appointed 5 October 2023)
Mrs C V Elliot	(Appointed 19 March 2024)
Mrs S Sharp	(Appointed 19 March 2024)
Mr S Duffy	(Appointed 5 May 2025)
Mrs T Lebedis OBE	(Appointed 19 June 2025)

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, 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 meetings the CEO takes decisions (Operational & Strategic) where they are delegated to do so, but have direct access to the Board if they need.

DRIVEABILITY SCOTLAND LIMITED

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

FOR THE PERIOD ENDED 31 MARCH 2025

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 other organisations

As described above, DAS was initially established as a project under Driving Mobility and in March 2024 was established as an independent charitable organisation. As at 31 March 2025 Driving Mobility employed 8 staff who worked exclusively on DAS projects, these staff were transferred to DAS under the Transfer of Undertakings (Protection of Employment) Regulations (TUPE) on 1 April 2025. The staff costs of these employees have been recognised in full in these financial statements.

DAS continues to work closely with Driving Mobility, and the other supporters named above in pursuit of its charitable objectives.

Small companies provision statement

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

Disclosure of information to auditor

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

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



Mr J C Mckee

Trustee

31 October 2025

DRIVEABILITY SCOTLAND LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE PERIOD ENDED 31 MARCH 2025

The trustees, who are also the directors of DriveAbility Scotland Limited 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 period.

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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.

DRIVEABILITY SCOTLAND LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS AND TRUSTEES OF DRIVEABILITY SCOTLAND LIMITED

Opinion

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

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the period 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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.

DRIVEABILITY SCOTLAND LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF DRIVEABILITY SCOTLAND LIMITED

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.

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 period 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 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper 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.

DRIVEABILITY SCOTLAND LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF DRIVEABILITY SCOTLAND LIMITED

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

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.

DRIVEABILITY SCOTLAND LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF DRIVEABILITY SCOTLAND LIMITED

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 and to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body, 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 (Senior Statutory Auditor)
for and on behalf of TC Group

31 October 2025

Chartered Accountants
Statutory Auditor

Vivian House
Newham Road
Truro
Cornwall
United Kingdom
TR1 2DP

DRIVEABILITY SCOTLAND LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE PERIOD ENDED 31 MARCH 2025

		Unrestricted funds	Restricted funds Restricted fund - Motability Foundation	Total
	Notes	2025 £	2025 £	2025 £
Income from:				
Donations and legacies	3	61,783	443,289	505,072
Other trading activities	4	91,170	-	91,170
		<u> </u>	<u> </u>	<u> </u>
Total income		152,953	443,289	596,242
Expenditure on:				
Charitable activities	5	16,279	252,884	269,163
		<u> </u>	<u> </u>	<u> </u>
Total expenditure		16,279	252,884	269,163
		<u> </u>	<u> </u>	<u> </u>
Net income and movement in funds		136,674	190,405	327,079
Reconciliation of funds:				
Fund balances at 5 October 2023		-	-	-
		<u> </u>	<u> </u>	<u> </u>
Fund balances at 31 March 2025		136,674	190,405	327,079
		<u> </u>	<u> </u>	<u> </u>

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

DRIVEABILITY SCOTLAND LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

		2025	
	Notes	£	£
Fixed assets			
Tangible assets	12		142,886
Current assets			
Debtors	13	144,122	
Cash at bank and in hand		51,759	
		<hr/>	
		195,881	
Creditors: amounts falling due within one year	14	(11,688)	
		<hr/>	
Net current assets			184,193
			<hr/>
Total assets less current liabilities			327,079
			<hr/>
Net assets excluding pension liability			327,079
			<hr/> <hr/>
The funds of the charity			
Restricted income funds - Restricted fund - Motability Foundation	17		190,405
Unrestricted funds			136,674
			<hr/>
			327,079
			<hr/> <hr/>

The financial statements were approved by the trustees on 31 October 2025



Mr J C Mckee

Trustee

Company registration number SC785016 (Scotland)

DRIVEABILITY SCOTLAND LIMITED

STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 31 MARCH 2025

	Notes	2025	
		£	£
Cash flows from operating activities			
Cash generated from/(absorbed by) operations	21		204,527
Investing activities			
Purchase of tangible fixed assets		(152,768)	
Net cash used in investing activities			(152,768)
Net cash used in financing activities			-
Net increase in cash and cash equivalents			51,759
Cash and cash equivalents at beginning of period			-
Cash and cash equivalents at end of period			51,759

DRIVEABILITY SCOTLAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2025

1 Accounting policies

Charity information

DriveAbility Scotland Limited is a private company limited by guarantee incorporated in Scotland. The registered office is 117 Brook Street, GLASGOW, G40 3AP, Scotland.

1.1 Reporting period

The charity was incorporated on 5 October 2023 and its first accounts cover the period from incorporation to 31 March 2025. Accordingly there are no comparative figures. The charity will prepare accounts annually to 31 March going forwards.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's deed of trust, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.3 Going concern

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

1.4 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

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

1 Accounting policies

(Continued)

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 grants, including government grants, is recognised when the charity has an entitlement to the funds and any conditions to the grants have been met. Where performance conditions are attached to the grant and are yet to be met the income is recognised as a liability and included in the balance sheet as deferred income to be released.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, but inclusive of VAT as the charity is not currently VAT registered.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 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:

Computers	Straight line over 3 years
Motor vehicles	Not depreciated or Straight line over 10 years

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

Some of the motor vehicles used to deliver charitable purposes are acquired at a discount of 50%. Disposal is expected to take place after a period of three years and the expectation is that the market value at that time will be similar to the purchase price. To avoid material, artificial, surpluses arising on disposal the Trustees have decided to implement a policy of non-depreciation for this pool of vehicles.

Other vehicles are depreciated on a straight-line basis with an expected useful life of 10 years.

1 Accounting policies

(Continued)

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 cash and bank balances, 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 transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

1 Accounting policies (Continued)**1.11 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.

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds	Restricted funds Restricted fund - Motability Foundation	Total
	2025	2025	2025
	£	£	£
Donations and gifts	1,420	-	-
Grants receivable	60,363	443,289	443,289
	<u>61,783</u>	<u>443,289</u>	<u>443,289</u>
Grants receivable for core activities			
Driving Mobility	60,363	-	-
Motability Foundation	-	443,289	443,289
	<u>60,363</u>	<u>443,289</u>	<u>443,289</u>

DRIVEABILITY SCOTLAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

4 Income from other trading activities

	Unrestricted funds 2025 £	Total 2025 £
Trading activity income: assessments, lessons and referrals	91,170	91,170
Other trading activities	91,170	91,170

5 Expenditure on charitable activities

	Assisting those with impaired mobility 2025 £
Direct costs	
Staff costs	172,971
Motor fleet running costs	23,059
	<u>196,030</u>
Share of support and governance costs (see note 7)	
Support	64,892
Governance	8,241
	<u>269,163</u>
Analysis by fund	
Unrestricted funds	16,279
Restricted funds - Restricted fund - Motability Foundation	252,884
	<u>269,163</u>

6 Description of charitable activities

Assisting those with impaired mobility

The Charity's operations are specifically restricted to the following:

- The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage
- The advancement of health
- The preservation and protection of life by promoting the improvement of standards of driving and road safety

DriveAbility Scotland conducts medical fitness to drive assessments for those with a medical condition or disability that could potentially impact on their ability to drive safely. Referrals come from DVLA, Motability, NHS and self referrals.

7 Support costs allocated to activities

	Assisting those with impaired mobility 2025 £
Depreciation	9,882
Operating lease charges	2,845
Training	8,198
Recruitment	638
Office costs	1,805
Computer costs	21,689
Sundry expenses	898
Marketing and advertising	1,977
Travel and subsistence	9,002
Printing, postage and stationery	3,895
Credit card charges	584
Insurance	3,479
Governance	8,241
	<hr/>
	73,133
	<hr/> <hr/>

DRIVEABILITY SCOTLAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

8 Net movement in funds **2025**
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	7,500
Depreciation of owned tangible fixed assets	9,882
Operating lease charges	2,845
	<u> </u> <u> </u>

9 Trustees

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

10 Employees

The average monthly number of employees during the period was:

	2025 Number
Senior management	1
	<u> </u> <u> </u>

Employment costs **2025**
£

Wages and salaries	159,659
Social security costs	10,805
Other pension costs	2,507
	<u> </u> <u> </u>
	172,971
	<u> </u> <u> </u>

DAS was initially founded as a project under Driving Mobility and in March 2024 was established as an independent charitable organisation. As at 31 March 2025 Driving Mobility employed 8 staff who worked exclusively on DAS projects, these staff were transferred to DAS under the Transfer of Undertakings (Protection of Employment) Regulations (TUPE) on 1 April 2025. The staff costs of these employees have been recognised in full in these financial statements as this represents the substance of the arrangement over the legal form of the employment contracts in place at the time.

Employee numbers reflect only those persons employed under a contract of service as per s.382(6)(a) of the Companies Act.

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

DRIVEABILITY SCOTLAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

10 Employees **(Continued)**

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025
	£
Aggregate compensation	21,604
	21,604

11 Taxation

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

12 Tangible fixed assets

	Computers	Motor vehicles	Total
	£	£	£
Cost			
Additions	7,070	145,698	152,768
	7,070	145,698	152,768
At 31 March 2025	7,070	145,698	152,768
Depreciation and impairment			
Depreciation charged in the period	2,382	7,500	9,882
	2,382	7,500	9,882
At 31 March 2025	2,382	7,500	9,882
Carrying amount			
At 31 March 2025	4,688	138,198	142,886

13 Debtors

	2025
	£
Amounts falling due within one year:	
Trade debtors	5,610
Other debtors	138,512
	144,122

DRIVEABILITY SCOTLAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

14 Creditors: amounts falling due within one year

	Notes	2025 £
Other taxation and social security		2,134
Deferred income	15	1,375
Trade creditors		422
Other creditors		257
Accruals and deferred income		7,500
		<u>11,688</u>

15 Deferred income

	2025 £
Arising from Income from invoices raised in advance	1,375
	<u>1,375</u>

Deferred income is included in the financial statements as follows:

	2025 £
Deferred income is included within:	
Current liabilities	1,375
	<u>1,375</u>
Movements in the period:	
Deferred income at 5 October 2023	-
Resources deferred in the period	1,375
	<u>1,375</u>
Deferred income at 31 March 2025	<u>1,375</u>

16 Retirement benefit schemes

	2025 £
Defined contribution schemes	
Charge to profit or loss in respect of defined contribution schemes	2,507
	<u>2,507</u>

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

DRIVEABILITY SCOTLAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

17 Restricted funds - Restricted fund - Motability Foundation

These are restricted funds which are material to the charity's activities.

At 5 October 2023	Incoming resources	Resources expended	At 31 March 2025
£	£	£	£
-	443,289	(252,884)	190,405
<u> </u>	<u> </u>	<u> </u>	<u> </u>

18 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 5 October 2023	Incoming resources	Resources expended	At 31 March 2025
£	£	£	£
-	152,953	(16,279)	136,674
<u> </u>	<u> </u>	<u> </u>	<u> </u>

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds Restricted fund - Motability Foundation	Total
	2025	2025	2025
	£	£	£
At 31 March 2025:			
Tangible assets	-	142,886	142,886
Current assets/(liabilities)	136,674	47,519	184,193
	<u> </u>	<u> </u>	<u> </u>
	136,674	190,405	327,079
	<u> </u>	<u> </u>	<u> </u>

20 Related party transactions

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

DRIVEABILITY SCOTLAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2025

21	Cash generated from operations	2025
		£
	Surplus for the period	327,079
	Adjustments for:	
	Depreciation and impairment of tangible fixed assets	9,882
	Movements in working capital:	
	(Increase) in debtors	(144,122)
	Increase in creditors	10,313
	Increase in deferred income	1,375
	Cash generated from/(absorbed by) operations	204,527

22 Analysis of changes in net funds/(debt)

The charity had no material debt during the year.