

REGISTERED COMPANY NUMBER: 04371133 (England and Wales)  
REGISTERED CHARITY NUMBER: 1091387

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
for  
People To Places  
(A Company Limited by Guarantee)

## People To Places

### Contents of the Financial Statements for the Year Ended 31 March 2024

|  | Page     |
|--|----------|
| Report of the Trustees                     | 1 to 11  |
| Independent Examiner's Report              | 12       |
| Statement of Financial Activities          | 13       |
| Balance Sheet                              | 14 to 15 |
| Cash Flow Statement                        | 16       |
| Notes to the Cash Flow Statement           | 17       |
| Notes to the Financial Statements          | 18 to 29 |
| Detailed Statement of Financial Activities | 30 to 31 |

## People To Places

### Report of the Trustees for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The object of the charity is to provide a community transport service for residents and visitors to the Royal Borough of Windsor & Maidenhead who need support with their mobility. Our focus is to support people with mobility issues in particular those who are lonely and are suffering social isolation.

### **Review of Achievements and Activities** **Services**

People to Places provides a lifeline of support in helping those with barriers to their mobility to get out of their homes. Official statistics don't exist for people in this situation, but in 2020, it was estimated that the number of people living in RBWM aged over 65 with a limiting long term illness was 11,683 individuals. Since then, the anxiety arising from the pandemic and cost-of-living crisis has only made this feeling worse.

The main assistance offered by People to Places is enabling people to get out of their homes and engage with their community. The three main ways we support people are through an accessible transport service, a mobility equipment hire service and compassionate support for our service users.

|   |                                  |   |                           |   |                                |
|---|----------------------------------|---|---------------------------|---|--------------------------------|
|  | <i>Accessible Transport</i>      |  | <i>Scooter Hire</i>       |  | <i>Connecting People</i>       |
|  | <i>Car Transport</i>             |  | <i>Mobility Equipment</i> |  | <i>Compassionate Support</i>   |
|  | <i>Trips &amp; Days Out</i>      |  | <i>Wheelchairs</i>        |  | <i>Care and Respect</i>        |
|  | <i>Community Groups</i>          |   |                           |  | <i>Communications</i>          |
|  | <i>Hospital Transport</i>        |   |                           |  | <i>Events</i>                  |
|  | <i>Day Care Centre Transport</i> |   |                           |  | <i>Community Group Liaison</i> |

## **OBJECTIVES AND ACTIVITIES**

### **Outcomes and achievements in 2023/24**

Our principal achievements are:

- We have achieved a significant increase in demand for our Dial-a-Ride services supported by increasing our vehicle fleet and Driver capacity.
- We supported the first Parallel Windsor event in July and worked with community groups in the Wraysbury area for a new Health Hub.
- Staff and volunteers at Shopmobility Maidenhead worked hard to ameliorate the decline in numbers due to the lack of accessible parking. People to Places continue to look for an alternative base for this service in the interim period until a new multi storey car park is built in the town centre.
- We had to undertake a significant project to plan a relocation of our main office, having been served notice by our previous landlord. We successfully completed that move to St Marks on 18 May 2024, and our minibuses swapped to Stubbings and Shopmobility Windsor.
- We negotiated a significant increase in the service provided to South Central Ambulance Service (SCAS) for Non-Emergency Patient Transport by People to Places.

Outcomes for the year include:

|                                |  |
|--------------------------------|--|
| <u>Passenger Journeys:</u>     | Total passenger journeys 22,323 (2023: 19,077)<br>Total individual Dial-a-Ride journeys 7,748 (2023: 5,513)  |
| <u>Mobility Scooter Hires:</u> | Total number of equipment hires 4,180 (2023: 6,088)<br>Shopmobility Maidenhead hires 2,453 (3,981)<br>Shopmobility Windsor hires 1,282 (2023: 1,307) |
| <u>Service Subscriptions:</u>  | Total number of service subscriptions 642 (2023: 852)<br>Steep reduction due to Shopmobility Maidenhead and the ending of the TAPS scheme            |

### Key feedback from our Service User Survey in 2023:

|                                       |                               |
|---------------------------------------|-------------------------------|
| Is People to Places value for money?  | 98.9% of respondents said yes |
| Would you recommend People to Places? | 99.1% of respondents said yes |



## People To Places

### Report of the Trustees for the Year Ended 31 March 2024

#### **OBJECTIVES AND ACTIVITIES**

How often do you use other forms of transport? One third of respondents stated they go out once a month or less without support from People to Places.

How are our Staff? "Generally lovely manner. Help with getting on and off."  
"They are all very helpful and considerate."

What else can we do? "I refer to People to Places as my Life Saver."  
"I don't think so, I am very happy with People to Places."

#### Partners and Supporters

The number of partners and supporters over the year has seen a steady increase as our impact has been more widely recognised. This includes RBWM renewing our core funding agreement for a further two years and an ongoing upward trend in our work with SCAS, plus:

- The continued invaluable support from the Royal Borough of Windsor & Maidenhead, the Louis Baylis (Maidenhead Advertiser) Charitable Trust, Seiko U.K. Ltd and the Nicholson's Shopping Centre enables us to have the confidence to focus on delivering on our services.
- A substantial increase in our Friends who are individuals who make regular monthly donations
- Minibus sponsorship was secured from a number of local businesses
- Support was also received from:
  - Maidenhead Branch of the Womens Institute
  - Cookham Dean Fête Committee
  - Datchet Village Fête
  - Eton College
  - Mr Groom, Mrs Proctor, Miss Smith
  - The Metre Market
  - BNI Maidenhead Chapter
  - The Ethical Property Company
  - And many more individuals and organisations, thank you!

#### Performance Against Targets in 2023/24

Below are our key delivery targets and outcomes for the year:

|  | <b>Baseline<br/>2019/20</b> | <b>Target for<br/>2023/24</b> | <b>Achievement<br/>in 2023/24</b> |
|--|-----------------------------|-------------------------------|-----------------------------------|
| Provision of passenger journeys:<br>Individuals, Groups, TAPS and<br>Trips | 11,775                      | 13,500                        | 13,342                            |
| Shopmobility equipment hires:<br>Maidenhead, Windsor and<br>Events         | 6,899                       | 4,080                         | 4,084                             |

## People To Places

### Report of the Trustees for the Year Ended 31 March 2024

#### **OBJECTIVES AND ACTIVITIES**

We have exceeded the baseline figure for passenger transport in the year, with a mixed picture of significant increases in individual Dial-a-Ride journeys, balancing the ending of the TAPS programme and a decline of group journeys, although we have the same number of groups going out, they are simply carrying fewer people. Expectations for mobility equipment hires are low and continue to decline despite the increasing interest through Shopmobility Windsor because of the issues in Maidenhead.

We are extremely proud of our achievements for the year and the way in which our staff and volunteers respond to the many challenges affecting our service users, the many challenges from circumstances beyond our control. ?

#### **Plans for 2024/25 and beyond**

We have identified four issues in the organisation:

1. Minibuses have reached their limit within the existing capacity of Drivers and vehicles.

Our plans include increasing our transport capacity through more volunteer Drivers and more use of the voluntary car service, improved planning of necessary replacements and additional vehicles as possible.

2. Shopmobility Maidenhead is dragging down both the mobility equipment hire figures and the number of service subscribers, as people are unable to access that service.

We will continue to press RBWM and other town centre landowners to provide alternative parking facilities for Shopmobility Maidenhead. We are also planning further promotion of the Shopmobility service to contribute towards addressing the downward trend in service users.

3. The lack of permanent office accommodation and being separated from the minibus parking site is a severe drag on operational efficiency.

A long term plan is in development to secure a permanent colocation for both our main office and minibuses.

4. The increasing pressure on current funding means that People to Places need to raise our capacity for external fundraising and support.

We are prioritising, identifying and securing additional sources of funding and are recruiting to support that effort.

We are aware that SCAS has lost the contract for providing Patient Transport in the Thames Valley from 1 April 2025 onwards and therefore we are at risk of losing that source of income. People to Places have been in contact with the new provider, EMED, and discussions are being developed to continue our involvement into 2025/26 and beyond.

## **OBJECTIVES AND ACTIVITIES**

Target figures for the year 2024/25 are outlined below:

|  | Target for 2024/25 | Outturn for 2023/24 |
|--|--------------------|---------------------|
| Dial-a-Ride, Groups and Trips                  | 13,500             | 13,342              |
| Shopmobility Maidenhead,<br>Windsor and Events | 3,950              | 4,084               |
| Volunteer Driver Hours                         | 3,000              | 2,654               |

People to Places is committed to enabling as many people with access and mobility issues as possible to access support across the Royal Borough of Windsor & Maidenhead to live their lives with dignity, confidence and independence.

Our services allow individuals to overcome the barriers that trap them in their homes, to enable people to socialise with others in new surroundings or to visit essential everyday facilities like shops or day care centres. The impact of our services is to reduce loneliness and isolation amongst our users with consequent benefits to their health and well-being.

During the year, the Board considered the Charity Commission's guidance on public benefit and the specific guidance on charities who charge fees. The policies pursued by People to Places comply with the public benefit requirement of charities as our main services are either not available or affordable through commercial organisations. In addition, despite the increase which was implemented on 1 April 2024, the fares charged for the Dial-a-Ride service are substantially below commercial rates to further reduce barriers to mobility and encourage access to our services.

### **Donors, supporters and volunteers**

People to Places would like to sincerely thank all of its supporters and partners who have each made vital contributions to the provision of our services supporting people with access and mobility issues. In addition, our team of 35 volunteers are an absolute indispensable part of the organisation and our volunteer Drivers have collectively contributed 1½ working years' worth of time, an enormous achievement.



## **STRATEGIC REPORT**

### **Financial review**

The total income for 2024 is £759,013 (2023: £708,268) which is a good increase over the previous year. The primary reasons for this increase are the growth in SCAS funding, the growth in individual DaR journeys and the additional gift-in-kind accommodation donation from the Nicholson's Shopping Centre.

However, the expenditure was in excess of the income and therefore the organisation had to draw upon its reserves over the course of the year. This is primarily due to expenditure on an additional 1.0 FTE DaR Driver time, excessive vehicle repair costs on certain vehicles and operating more vehicles than previously.

The funding profile for People to Places demonstrates the wide variety of sources of income we receive:

- Core funding from RBWM for Shopmobility and Dial-a-Ride services
- Fares from individuals and community groups for Dial-a-Ride services slowly returned over the year.
- Income from contracts with RBWM for TAPS and the Boyn Grove Day Care Centre plus SCAS for Non-Emergency Patient Transport.
- Subscription fees and charges for extended scooter hires
- Donations and sponsorship success with our minibus sponsorship programme.
- Grants from local charitable trusts, gifts and donations.
- Support from Seiko UK Ltd and the Nicholson's Shopping Centre in terms of the provision of office accommodation.

The accounts have been prepared on the going concern basis as Trustees believe the charity has the resources to continue to operate for the foreseeable future.

### **Principal funding sources**

People to Places recognises the need to seriously enhance its fundraising capacity. To this end, at the end of this financial year, advertising was placed to recruit to a new role of Partnership Manager to crystalise its fundraising efforts.

In the following year, a greater emphasis will be placed on raising income from charitable and other sources.

Currently, the charity raises funds through a variety of income streams, with core funding from RBWM, contracts with SCAS and RBWM, fares and subscription fees, grants from trusts and foundations, individual givers, corporate partnerships and community groups.

Fundraising policies are being developed to follow industry guidelines and People to Places will register with the Fundraising Regulator. The charity does not employ third party organisations for its fundraising.

### **Investment policy and plan**

Under the Memorandum and Articles of Association the charity has the power to make investments, as the Trustees see fit.

Financial security and accessibility are important and reserve funds of the charity are held with challenger banks. Funds not required for immediate use may be held in interest-bearing deposits of not more than 12 months maturity. Trustees will review this policy periodically to reflect good practice.



## **STRATEGIC REPORT**

### **Financial review**

#### **Reserves policy**

It is the intention 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 to six month's expenditure to cover the risks and uncertainties of operating as an independent transport operator, and to be able to continue activities in the event of a significant drop in funding while consideration is given to alternative sources of funding.

The Trustees consider that free reserves of at least £150,000 are necessary to cover those risks and uncertainties. Their policy is therefore to build up reserves out of annual operating surpluses as the organisation continues to expand; subject to the prior demand of essential expenditure to equip the charity with up-to-date transport vehicles and mobility equipment needed to maintain the service standards achieved so far.

The general and designated funds represent the unrestricted funds arising from past operating results. The general fund represents the unrestricted funds, which the Trustees are free to use in accordance with the charitable objects. The Trustees aim to retain a level of reserves sufficient to fund requirements for replacement vehicles and plans for the development of the charity's activities as already outlined.

Details of the movements in tangible fixed assets held during the year are given in the notes for the financial statements. The assets of the charity are available and currently adequate to fulfil its obligations within the envelope of credible revenue expectations.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Constitution and Objective**

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.

### **Charity constitution**

People to Places is an independent registered charity (number 1091387) and a company limited by guarantee (registered company number 04371133). It first registered as a charity on 12 October 1988, re-registering on 22 March 2002 and the company was incorporated on 11 February 2002.

The object of the charity is to provide a community transport service for residents and visitors to the Royal Borough of Windsor & Maidenhead who need support with their mobility. Our focus is to support people with mobility issues in particular those who are lonely and are suffering social isolation.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Board Appointments, Induction and Training of Trustees and Related Parties**

The Board of Trustees (BoT) is the governing body for the organisation. Trustees are appointed and serve for up to three years with the potential to stand for reelection, with a maximum total term of 9 years or until death, retirement or a resolution is passed by the Board for their removal, if earlier. If the maximum number of renewals has been reached, then a Trustee may continue if two thirds of Trustees agree it is in the best interests of the charity. At the Annual General Meetings, one third of Trustees must retire but may stand for reelection if within the maximum term.

None of the Trustees have any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of winding up the organisation.

The BoT is made up of all the Trustees and meets a minimum of four times a year. It governs the charity and is supported by three Committees. Given the changing pressures on People to Places, they are subject to constant review. The remit and names for these committees are currently the following:

- Business Development Committee
- Finance & Risk Committee
- People & Operations Committee

Each committee is made up of Trustees and staff. These committees spread the burden of work over several people, making People to Places more resilient and less dependent on any one individual.

### **Governance Structure**

The day-to-day operations, strategic management and events are managed by Chief Executive Officer with the support of the Trustees and a General Manager. The senior managers have previous management experience and are suitably qualified. By the end of the year the charity employed 24 permanent members of staff with 20 of these directly involved in the provision of mobility support. Governance is overseen by the Board of Trustees who receive regular briefings from the management and timely financial reports.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Risk management**

During the year being reported upon, the Board has ensured that policies and risk management processes are in place to cover the management of the organisation, including Health & Safety, Safeguarding of vulnerable adults & children and Finances.

Board meetings have a standing item to consider strategic risks including any new issues as they arise. They are satisfied that systems are in place to mitigate exposure to the major risks. As such, managing risk is integral in the planning, financial and operational management cycles of People to Places, in accordance with the Charity Commission guidance CC26 Charities and Risk Management. Specifically, strategic risks are considered under the following headings:

- Governance Risks
- Operational Risks
- Financial Risks (regularly considered by the Finance Committee)
- Environmental or External Risks
- Compliance (with law and regulation) Risks
- Catastrophic Events Risks

Major risks have been identified and mitigations are being developed to minimise risks for the long term future of People to Places.

The Board believes that by monitoring risks and in following guidance from the Community Transport Association, the National Federation of Shopmobility, SAFEcic and the Information Commissioners Office, effective systems are established and implemented to mitigate any risks.



People To Places

Report of the Trustees  
for the Year Ended 31 March 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
04371133 (England and Wales)

**Registered Charity number**  
1091387

**Registered office**

Ground Floor  
Arena Court  
Crown Lane  
Maidenhead  
Berkshire  
SL6 8QZ

**Trustees**

Jane Basley, Chair  
Helen Berg, Deputy Chair (appointed Treasurer 04 December 2023)  
Scott MacRae, Safeguarding  
Bruce Adams (resigned as Treasurer on 04 December 2023)  
Giles Ballard  
Gill Godbold  
Adrian Greensmith  
Lisa Hughes  
Adam Webb (Resigned 19 April 2023)

**Chief Executive Officer**

Peter Haley

**Independent Examiner**

Donald Reid Limited  
Prince Albert House  
18a-20 King Street  
Maidenhead  
Berkshire  
SL6 1EF

People To Places

Report of the Trustees  
for the Year Ended 31 March 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

National Westminster Bank Plc  
66 High Street  
Maidenhead  
SL6 1QA

Aldermore Bank plc  
1st Floor, Block B, Western House  
Lynch Wood  
Peterborough  
PE2 6FZ

Cambridge & Counties Bank  
Charnwood Court  
5B New Walk  
Leicester  
LE1 6TE

Redwood Bank  
Suite 101, The Nexus Building  
Broadway  
Letchworth Garden City  
SG6 3TA

Teachers Building Society  
Allenvie House  
Hanham Road  
Wimborne  
Dorset  
BH21 1AG

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 19 September 2024 and signed on the board's behalf by:

  
.....  
J Basley - Trustee

Independent Examiner's Report to the Trustees of  
People To Places

**Independent examiner's unqualified report to the trustees of People To Places ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Daniel Reid FCA  
The Institute of Chartered Accountants in England and Wales

Donald Reid Limited  
Prince Albert House  
18a-20 King Street  
Maidenhead  
Berkshire  
SL6 1EF

Date: 23/9/24



People To Places

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2024

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Designated<br>fund<br>£ | 31.3.24<br>Total<br>funds<br>£ | 31.3.23<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|--------------------------|-------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND</b>                  |       |                           |                          |                         |                                |                                |
| <b>ENDOWMENTS FROM</b>             |       |                           |                          |                         |                                |                                |
| Donations and legacies             | 2     | 40,152                    | 117,062                  | -                       | 157,214                        | 232,435                        |
| <b>Charitable activities</b>       |       |                           |                          |                         |                                |                                |
| Subscription fees                  | 5     | 9,724                     | -                        | -                       | 9,724                          | 7,757                          |
| Accounts fares - public agencies   |       | 500,122                   | -                        | -                       | 500,122                        | 407,269                        |
| Dial-a-ride                        |       | 80,556                    | -                        | -                       | 80,556                         | 55,100                         |
| Other trading activities           | 3     | 92                        | -                        | -                       | 92                             | 95                             |
| Investment income                  | 4     | 8,305                     | -                        | -                       | 8,305                          | 4,642                          |
| Other income                       |       | 3,000                     | -                        | -                       | 3,000                          | 970                            |
| <b>Total</b>                       |       | <b>641,951</b>            | <b>117,062</b>           | <b>-</b>                | <b>759,013</b>                 | <b>708,268</b>                 |
| <b>EXPENDITURE ON</b>              |       |                           |                          |                         |                                |                                |
| Raising funds                      | 6     | 1,849                     | -                        | -                       | 1,849                          | 1,768                          |
| <b>Charitable activities</b>       |       |                           |                          |                         |                                |                                |
| Direct costs                       | 7     | 624,206                   | 31,614                   | -                       | 655,820                        | 543,229                        |
| Other                              |       | 57,715                    | 87,868                   | -                       | 145,583                        | 103,659                        |
| <b>Total</b>                       |       | <b>683,770</b>            | <b>119,482</b>           | <b>-</b>                | <b>803,252</b>                 | <b>648,656</b>                 |
| <b>NET</b>                         |       |                           |                          |                         |                                |                                |
| <b>INCOME/(EXPENDITURE)</b>        |       |                           |                          |                         |                                |                                |
| Transfers between funds            | 17    | (41,819)<br>1,702         | (2,420)<br>-             | -<br>(1,702)            | (44,239)<br>-                  | 59,612<br>-                    |
| <b>Net movement in funds</b>       |       | <b>(40,117)</b>           | <b>(2,420)</b>           | <b>(1,702)</b>          | <b>(44,239)</b>                | <b>59,612</b>                  |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                          |                         |                                |                                |
| Total funds brought forward        |       | 491,428                   | 8,918                    | 1,702                   | 502,048                        | 442,436                        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>451,311</b>            | <b>6,498</b>             | <b>-</b>                | <b>457,809</b>                 | <b>502,048</b>                 |

The notes form part of these financial statements

People To Places

Balance Sheet  
31 March 2024

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Designated<br>fund<br>£ | 31.3.24<br>Total<br>funds<br>£ | 31.3.23<br>Total<br>funds<br>£ |
|--|-------|---------------------------|--------------------------|-------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                              |       |                           |                          |                         |                                |                                |
| Tangible assets                                  | 13    | 193,647                   | -                        | -                       | 193,647                        | 217,482                        |
| <b>CURRENT ASSETS</b>                            |       |                           |                          |                         |                                |                                |
| Debtors  | 14    | 56,154                    | -                        | -                       | 56,154                         | 101,570                        |
| Cash at bank and in hand                         |       | 281,390                   | 6,498                    | -                       | 287,888                        | 290,568                        |
|  |       | <u>337,544</u>            | <u>6,498</u>             | <u>-</u>                | <u>344,042</u>                 | <u>392,138</u>                 |
| <b>CREDITORS</b>                                 |       |                           |                          |                         |                                |                                |
| Amounts falling due within<br>one year           | 15    | (44,880)                  | -                        | -                       | (44,880)                       | (72,572)                       |
|  |       | <u>292,664</u>            | <u>6,498</u>             | <u>-</u>                | <u>299,162</u>                 | <u>319,566</u>                 |
| <b>NET CURRENT ASSETS</b>                        |       |                           |                          |                         |                                |                                |
|  |       | <u>292,664</u>            | <u>6,498</u>             | <u>-</u>                | <u>299,162</u>                 | <u>319,566</u>                 |
| <b>TOTAL ASSETS LESS<br/>CURRENT LIABILITIES</b> |       | 486,311                   | 6,498                    | -                       | 492,809                        | 537,048                        |
| <b>PROVISIONS FOR<br/>LIABILITIES</b>            | 16    | (35,000)                  | -                        | -                       | (35,000)                       | (35,000)                       |
|  |       | <u>451,311</u>            | <u>6,498</u>             | <u>-</u>                | <u>457,809</u>                 | <u>502,048</u>                 |
| <b>NET ASSETS</b>                                |       |                           |                          |                         |                                |                                |
|  |       | <u>451,311</u>            | <u>6,498</u>             | <u>-</u>                | <u>457,809</u>                 | <u>502,048</u>                 |
| <b>FUNDS</b>                                     | 17    |                           |                          |                         |                                |                                |
| Unrestricted funds                               |       |                           |                          |                         | 451,311                        | 491,428                        |
| Restricted funds                                 |       |                           |                          |                         | 6,498                          | 8,918                          |
| Designated funds                                 |       |                           |                          |                         | -                              | 1,702                          |
| <b>TOTAL FUNDS</b>                               |       |                           |                          |                         | <u>457,809</u>                 | <u>502,048</u>                 |

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

People To Places

Balance Sheet - continued  
31 March 2024

The financial statements were approved by the Board of Trustees and authorised for issue on 19 September 2024 and were signed on its behalf by:



.....  
J Basley - Trustee

The notes form part of these financial statements



People To Places

Cash Flow Statement  
for the Year Ended 31 March 2024

|   | Notes | 31.3.24<br>£ | 31.3.23<br>£ |
|---|-------|--------------|--------------|
| <b>Cash flows from operating activities</b>                               |       |              |              |
| Cash generated from operations  | 1     | 1,465        | 74,585       |
| Net cash provided by operating activities                                 |       | 1,465        | 74,585       |
| <b>Cash flows from investing activities</b>                               |       |              |              |
| Purchase of tangible fixed assets   |       | (15,950)     | (102,650)    |
| Sale of tangible fixed assets   |       | 3,500        | 2,300        |
| Interest received   |       | 8,305        | 4,642        |
| Net cash used in investing activities                                     |       | (4,145)      | (95,708)     |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | (2,680)      | (21,123)     |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | 290,568      | 311,691      |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | 287,888      | 290,568      |

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 31 March 2024

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|   | 31.3.24<br>£ | 31.3.23<br>£  |
|---|--------------|---------------|
| <b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b> | (44,239)     | 59,612        |
| <b>Adjustments for:</b>   |              |               |
| Depreciation charges  | 39,285       | 42,737        |
| Profit on disposal of fixed assets  | (3,000)      | (970)         |
| Interest received   | (8,305)      | (4,642)       |
| Decrease/(increase) in debtors  | 45,416       | (6,167)       |
| Decrease in creditors   | (27,692)     | (15,985)      |
| <b>Net cash provided by operations</b>  | <u>1,465</u> | <u>74,585</u> |

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

|                          | At 1.4.23<br>£ | Cash flow<br>£ | At 31.3.24<br>£ |
|--------------------------|----------------|----------------|-----------------|
| <b>Net cash</b>          |                |                |                 |
| Cash at bank and in hand | 290,568        | (2,680)        | 287,888         |
|                          | <u>290,568</u> | <u>(2,680)</u> | <u>287,888</u>  |
| <b>Total</b>             | <u>290,568</u> | <u>(2,680)</u> | <u>287,888</u>  |

## **1. ACCOUNTING POLICIES**

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

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

People to Places meets the definition of a public benefit entity under FRS 102.

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

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Critical accounting estimates and assumptions:

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

#### Critical areas of judgment:

##### Depreciation

Tangible fixed assets are depreciated over their useful economic lives. The actual lives of the assets are assessed annually and may vary depending on a range of factors.

During the year, the trustees assessed the net book value of assets and agreed to change the rate at which motor vehicles were written down from 12.5% to 10%, with a residual value of £1,000 up from £500. The carrying value of motor vehicles has increased by £8,100 when compared to using the previous estimated useful life.

##### **Income**

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**1. ACCOUNTING POLICIES - continued**

**Income**

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income from donations and special efforts is recorded on a receipts basis. All other income is recorded on an accruals basis. Legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resources. Where specific conditions imposed by the donor would restrict the use of unspent funds the income is taken directly to the relevant restricted fund.

Grants receivable and local authority grants are credited to the Statement of Financial Activities in the year to which the charity becomes entitled.

**Expenditure**

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Costs of generating funds relate to expenditure incurred on fundraising activities undertaken and publicising the charity and are recognised on an accruals basis.

Expenditure relating to charitable activities is expenditure incurred for the provision of a community transport service for such of its inhabitants of the Royal Borough of Windsor & Maidenhead and its environs who are in need of such a service due to age, sickness or disability (mental or physical), poverty or because of a lack of availability of adequate and safe passenger service. This includes relevant administration costs involved with such activities. All such expenditure is recognised on an accruals basis.

Governance costs represent such professional costs involved in the overall governance and administration of the charity that cannot be reasonably allocated to other cost headings, and includes external accountancy fees.

**Tangible fixed assets**

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

|                        |                                     |
|------------------------|-------------------------------------|
| Shopmobility assets:   | 25% on cost                         |
| Fixtures and Fittings: | 25% on cost                         |
| Minibuses:             | 10% on cost (residual value £1,000) |

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Assets with a cost less than £1,000 are included in the profit and loss account on purchase.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

The restricted funds comprise of two main elements, the main one being the combined Gift-in-Kind/Volunteer Time contributed by our partners over the course of the year. This is higher this year due to the Nicholson's Shopping Centre kindly hosting our Shopmobility service following the closure of the Broadway Car Park on New Years Eve. The second element is a grant from the ESFA towards a specific training programme to encourage volunteering amongst people with who are economically inactive in East Berkshire.

Previously, and in accordance with the Charities SORP (FRS 102), the general volunteer time of our supporters has not been recognised. However, given the detailed information on our volunteer Drivers contributions and the equality of their role with paid Drivers, it is felt that their contribution meets the requirements of the SORP and therefore can be included in the financial statements for the first time. Refer to Note 11 to the financial report for more information.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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

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



**1. ACCOUNTING POLICIES - continued**

**Interest receivable**

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

**Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**2. DONATIONS AND LEGACIES**

|                                 | 31.3.24        | 31.3.23        |
|---------------------------------|----------------|----------------|
|                                 | £              | £              |
| Donations                       | 23,557         | 19,156         |
| Legacies                        | 550            | 75,536         |
| Grants                          | 16,045         | 53,745         |
| Donated services and facilities | 117,062        | 83,998         |
|                                 | <u>157,214</u> | <u>232,435</u> |

**3. OTHER TRADING ACTIVITIES**

|                    | 31.3.24   | 31.3.23   |
|--------------------|-----------|-----------|
|                    | £         | £         |
| Fundraising events | 92        | 95        |
|                    | <u>92</u> | <u>95</u> |

**4. INVESTMENT INCOME**

|                          | 31.3.24      | 31.3.23      |
|--------------------------|--------------|--------------|
|                          | £            | £            |
| Deposit account interest | 8,305        | 4,642        |
|                          | <u>8,305</u> | <u>4,642</u> |

**5. INCOME FROM CHARITABLE ACTIVITIES**

|                                | 31.3.24        | 31.3.23        |
|--------------------------------|----------------|----------------|
|                                | £              | £              |
| Subscription income            | 9,724          | 7,757          |
| Account fares- public agencies | 500,122        | 407,269        |
| Dial-a-Ride                    | 80,556         | 55,100         |
|                                | <u>590,402</u> | <u>470,126</u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**6. RAISING FUNDS**

**Raising donations and legacies**

|                   | 31.3.24           | 31.3.23           |
|-------------------|-------------------|-------------------|
|                   | £                 | £                 |
| Fundraising costs | 1,849             | 1,768             |
|                   | <u>          </u> | <u>          </u> |

**7. CHARITABLE ACTIVITIES COSTS**

|              | Direct Costs      |
|--------------|-------------------|
|              | £                 |
| Direct costs | 655,820           |
|              | <u>          </u> |

**8. SUPPORT COSTS**

|                          | Other             | Governance costs  | Totals            |
|--------------------------|-------------------|-------------------|-------------------|
|                          | £                 | £                 | £                 |
| Other resources expended | 93,819            | 51,764            | 145,583           |
|                          | <u>          </u> | <u>          </u> | <u>          </u> |

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

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

|                                     | 31.3.24           | 31.3.23           |
|-------------------------------------|-------------------|-------------------|
|                                     | £                 | £                 |
| Independent examiner's fee          | 1,400             | 1,850             |
| Depreciation - owned assets         | 39,285            | 42,737            |
| Other operating leases              | 85,468            | 59,867            |
| Surplus on disposal of fixed assets | (3,000)           | (970)             |
|                                     | <u>          </u> | <u>          </u> |

**10. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**11. STAFF COSTS**

|                       | 31.3.24<br>£   | 31.3.23<br>£   |
|-----------------------|----------------|----------------|
| Wages and salaries    | 446,548        | 365,823        |
| Social security costs | 24,295         | 19,177         |
| Other pension costs   | 8,009          | 6,838          |
|                       | <u>478,852</u> | <u>391,838</u> |

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

|                                   | 31.3.24<br>24 | 31.3.23<br>20 |
|-----------------------------------|---------------|---------------|
| Drivers, support and office staff | <u>24</u>     | <u>20</u>     |

No employees received emoluments in excess of £60,000.

Included in staff costs is an amount of £29,194 (2023: £26,850) relating to the hours donated by volunteer drivers. This amount is shown in the restricted funds and the same amount is included in donated goods and services. The volunteer drivers hours are recorded in the same manner as paid drivers. The rate used to calculate the value of those hours is the drivers pay rate, and can, therefore, be measured reliably for accounting purposes.

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

|                                   | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Designated<br>fund<br>£ | Total<br>funds<br>£ |
|-----------------------------------|---------------------------|--------------------------|-------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                           |                          |                         |                     |
| Donations and legacies            | 132,513                   | 99,922                   | -                       | 232,435             |
| <b>Charitable activities</b>      |                           |                          |                         |                     |
| Subscription fees                 | 7,757                     | -                        | -                       | 7,757               |
| Accounts fares - public agencies  | 407,269                   | -                        | -                       | 407,269             |
| Dial-a-ride                       | 55,100                    | -                        | -                       | 55,100              |
| Other trading activities          | 95                        | -                        | -                       | 95                  |
| Investment income                 | 4,642                     | -                        | -                       | 4,642               |
| Other income                      | 970                       | -                        | -                       | 970                 |
| <b>Total</b>                      | <u>608,346</u>            | <u>99,922</u>            | <u>-</u>                | <u>708,268</u>      |
| <b>EXPENDITURE ON</b>             |                           |                          |                         |                     |
| Raising funds                     | 1,487                     | 281                      | -                       | 1,768               |
| <b>Charitable activities</b>      |                           |                          |                         |                     |
| Direct costs                      | 502,367                   | 40,862                   | -                       | 543,229             |
| Other                             | 46,212                    | 57,447                   | -                       | 103,659             |
| <b>Total</b>                      | <u>550,066</u>            | <u>98,590</u>            | <u>-</u>                | <u>648,656</u>      |



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                    | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Designated<br>fund<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|--------------------------|-------------------------|---------------------|
| <b>NET INCOME</b>                  | 58,280                    | 1,332                    | -                       | 59,612              |
| <b>Transfers between funds</b>     | 12,689                    | (12,689)                 | -                       | -                   |
| <b>Net movement in funds</b>       | 70,969                    | (11,357)                 | -                       | 59,612              |
| <b>RECONCILIATION OF FUNDS</b>     |                           |                          |                         |                     |
| Total funds brought forward        | 420,459                   | 20,275                   | 1,702                   | 442,436             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>491,428</u>            | <u>8,918</u>             | <u>1,702</u>            | <u>502,048</u>      |

**13. TANGIBLE FIXED ASSETS**

|                        | Shopmobility<br>assets<br>£ | Motor<br>vehicles<br>£ | Totals<br>£    |
|------------------------|-----------------------------|------------------------|----------------|
| <b>COST</b>            |                             |                        |                |
| At 1 April 2023        | 77,085                      | 457,745                | 534,830        |
| Additions              | -                           | 15,950                 | 15,950         |
| Disposals              | -                           | (16,500)               | (16,500)       |
| At 31 March 2024       | <u>77,085</u>               | <u>457,195</u>         | <u>534,280</u> |
| <b>DEPRECIATION</b>    |                             |                        |                |
| At 1 April 2023        | 58,630                      | 258,718                | 317,348        |
| Charge for year        | 6,006                       | 33,279                 | 39,285         |
| Eliminated on disposal | -                           | (16,000)               | (16,000)       |
| At 31 March 2024       | <u>64,636</u>               | <u>275,997</u>         | <u>340,633</u> |
| <b>NET BOOK VALUE</b>  |                             |                        |                |
| At 31 March 2024       | <u>12,449</u>               | <u>181,198</u>         | <u>193,647</u> |
| At 31 March 2023       | <u>18,455</u>               | <u>199,027</u>         | <u>217,482</u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 31.3.24       | 31.3.23        |
|--------------------------------|---------------|----------------|
|                                | £             | £              |
| Trade debtors                  | 43,935        | 78,968         |
| Prepayments and accrued income | 12,219        | 22,602         |
|                                | <u>56,154</u> | <u>101,570</u> |

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 31.3.24       | 31.3.23       |
|---------------------------------|---------------|---------------|
|                                 | £             | £             |
| Trade creditors                 | 11,192        | 10,006        |
| Social security and other taxes | 7,379         | 6,055         |
| Pension payable                 | 1,577         | 1,275         |
| VAT                             | 17,960        | 14,957        |
| Other creditors                 | 7             | 7             |
| Accruals and deferred income    | 6,765         | 40,272        |
|                                 | <u>44,880</u> | <u>72,572</u> |

**16. PROVISIONS FOR LIABILITIES**

|                         | 31.3.24       | 31.3.23       |
|-------------------------|---------------|---------------|
|                         | £             | £             |
| Dilapidations provision | <u>35,000</u> | <u>35,000</u> |

**17. MOVEMENT IN FUNDS**

|                           | At 1.4.23      | Net movement in funds | Transfers between funds | At 31.3.24     |
|---------------------------|----------------|-----------------------|-------------------------|----------------|
|                           | £              | £                     | £                       | £              |
| <b>Unrestricted funds</b> |                |                       |                         |                |
| General fund              | 491,428        | (41,819)              | 1,702                   | 451,311        |
| <b>Restricted funds</b>   |                |                       |                         |                |
| Restricted fund           | 8,918          | (2,420)               | -                       | 6,498          |
| <b>Designated funds</b>   |                |                       |                         |                |
| Designated                | 1,702          | -                     | (1,702)                 | -              |
| <b>TOTAL FUNDS</b>        | <u>502,048</u> | <u>(44,239)</u>       | <u>-</u>                | <u>457,809</u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**17. MOVEMENT IN FUNDS - continued**

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 641,951                    | (683,770)                  | (41,819)                  |
| <b>Restricted funds</b>   |                            |                            |                           |
| Restricted fund           | 117,062                    | (119,482)                  | (2,420)                   |
| <b>TOTAL FUNDS</b>        | <u>759,013</u>             | <u>(803,252)</u>           | <u>(44,239)</u>           |

**Comparatives for movement in funds**

|                           | At 1.4.22<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.23<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 420,459        | 58,280                           | 12,689                             | 491,428            |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| Restricted fund           | 20,275         | 1,332                            | (12,689)                           | 8,918              |
| <b>Designated funds</b>   |                |                                  |                                    |                    |
| Designated                | 1,702          | -                                | -                                  | 1,702              |
|                           | <u>442,436</u> | <u>59,612</u>                    | <u>-</u>                           | <u>502,048</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 608,346                    | (550,066)                  | 58,280                    |
| <b>Restricted funds</b>   |                            |                            |                           |
| Restricted fund           | 99,922                     | (98,590)                   | 1,332                     |
| <b>TOTAL FUNDS</b>        | <u>708,268</u>             | <u>(648,656)</u>           | <u>59,612</u>             |



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**17. MOVEMENT IN FUNDS - continued**

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

|                           | At 1.4.22<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.24<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 420,459        | 16,461                           | 14,391                             | 451,311            |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| Restricted fund           | 20,275         | (1,088)                          | (12,689)                           | 6,498              |
| <b>Designated funds</b>   |                |                                  |                                    |                    |
| Designated                | 1,702          | -                                | (1,702)                            | -                  |
| <b>TOTAL FUNDS</b>        | <u>442,436</u> | <u>15,373</u>                    | <u>-</u>                           | <u>457,809</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,250,297                  | (1,233,836)                | 16,461                    |
| <b>Restricted funds</b>   |                            |                            |                           |
| Restricted fund           | 216,984                    | (218,072)                  | (1,088)                   |
| <b>TOTAL FUNDS</b>        | <u>1,467,281</u>           | <u>(1,451,908)</u>         | <u>15,373</u>             |

The Trustees have reviewed the terms of restricted funding received in the period for the purchase of vehicles and have determined that the restriction on the funds ceased at the point that the funds were used to purchase the vehicles; thus the related funds have been transferred from restricted to unrestricted funds during the period.

**18. EMPLOYEE BENEFIT OBLIGATIONS**

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £8,009 (2023: £6,838). The expense is allocated to cost of activities and is unrestricted expenditure.

**19. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024 or 31 March 2023.