

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 2025
for
People To Places
(A Company Limited by Guarantee)

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for the Year Ended 31 March 2025

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People To Places

Report of the Trustees for the Year Ended 31 March 2025

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 2025. 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.

OBJECTIVES AND ACTIVITIES

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 and engage with their communities. While there are no official statistics, in 2020 an estimated 11,683 people over 65 in RBWM had a limiting long term illness. Since then, the anxiety arising from the pandemic and cost-of-living crisis has only made this situation worse.

The three main ways we support people are:

Accessible Road Transport Dial-a-Ride for Individuals Group Transport Voluntary Car Service Hospital Transport Boyne Grove Day Care Transport	Mobility Equipment Mobility Equipment Day Hire in Shopmobility Maidenhead & Windsor Extended Equipment Hire Royal Windsor Horse Show
P2P Caring Ethos Compassionate Support for Individuals Care and Respect Communications Supporting Local Community Events	

Outcomes and Achievements in 2024/25

Our principal achievements are:

- Over the year, we have managed another significant increase in demand for our Dial-a-Ride (DaR) services.
- In May 2024, P2P successfully relocated our main office to St Marks Hospital, Maidenhead.
- At the same time, a new parking station for our minibuses was secured in Tectonic Place, Holyport.
- In October 2024, Awards for All awarded P2P a £20K grant for volunteer support.
- In December 2024, Shopmobility Maidenhead moved to Unit 41 in the Nicholson's Shopping Centre which is adjacent to a new surface level car park.
- In January 2025, Ascot Racecourse kindly offered a grant of £70K to purchase a new, fully electric minibus.
- In March 2025, the Motability Foundation awarded a 3 year grant of £504K to develop our community transport service.

Outputs for the year include:

Passenger Journeys:

Total No. of passenger journeys	20,224 (2024: 22,323)
No. of Individual DaR journeys	9,169 (2024: 7,748)
No. of Community Group journeys	3,238 (2024: 4,100)
No. of Day Trip journeys	693 (2024: 828)

People To Places

Report of the Trustees for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Mobility Scooter Hires:

Total No. of equipment hires	4,004 (2024: 4,084)
Shopmobility Maidenhead hires	2,281 (2024: 2,453)
Shopmobility Windsor hires	1,443 (2024: 1,282)
Extended hires & Event	280 (2024: 349)

Service Subscriptions:

Total No. of service subscriptions	581 (2024: 642)
Overall decline due to Shopmobility Maidenhead	

Partners and Supporters

Our achievements listed above indicate it has been a challenging year for People to Places. P2P said goodbye to our long term office accommodation in Seiko UK Ltd and we were very grateful to NHS Property Services for allowing us to move into new offices in St Marks Hospital, Maidenhead. At the same time, we needed to move our minibuses and Sorbon Estates kindly stepped in to offer some space in Tectonic Place, Holyport up to December 2025. We are having ongoing negotiations to extend this period. The Awards for All Grant from the National Lottery enabled us to employ a Volunteer Coordinator to lead on the recruitment and onboarding of volunteers as demand for our services continues to increase. Having invested considerable time in developing our relationship with SCAS, this ended somewhat abruptly in January 2025, resulting in an ongoing major restructuring of the organisation.

Two new partnerships were formed in the latter part of the year. Firstly, Ascot Racecourse provided a £70,000 grant as part of their Racing to Zero campaign to minimise environmental impact. This has enabled P2P to purchase a new electric vehicle which will go into service in the Summer of 2025. Secondly, the Motability Foundation awarded a grant of £504,000 over three years to fund three new minibuses plus three members of staff: a Project Manager, the continuation of our Volunteer Coordinator with 1.0 FTE for a DaR Driver and funding for training and promotion.

The continued ongoing support from those listed below is invaluable to People to Places:

- Royal Borough of Windsor & Maidenhead
- The Louis Baylis (Maidenhead Advertiser) Charitable Trust
- St Marks Hospital, Maidenhead
- Right at Home Maidenhead Ltd
- The Nicholsons Shopping Centre
- With significant donations from:
 - o Motability Foundation
 - o Ascot Racecourse
 - o Awards for All
 - o Metre Market
 - o Rotary Club of Cookham Bridge
 - o Rotary Club of Maidenhead Bridge
 - o Lions Club of Maidenhead
 - o St Marks Crescent Methodist Church
 - o Mrs Pam Proctor
 - o Windsor Lottery
 - o An anonymous donation of £2,000
 - o Invesco Cares
 - o In memoria of Diane Elder, Beryl Tilley, Marjorie Sloan and Paul Latham
 - o Our many Friends who regularly donate on a monthly basis

OBJECTIVES AND ACTIVITIES

Performance Against Targets in 2024/25

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

Objectives	Pre-COVID Baseline 2019/20	Target for 2024/25	Achievement in 2024/25
Dial-a-Ride, Groups and Trips	11,775	13,500	13,100
Shopmobility equipment hires: Maidenhead, Windsor and Events	6,899	3,950	4,004

Against a background of significant change, the organisation's performance has been resilient. Passenger transport is slightly down on the previous year but given the substantial drop in group numbers and contracted activity, a huge amount of work has been undertaken to minimise the reduction as far as possible. For most of the year, Shopmobility Maidenhead was in decline due the lack of an accessible car park, but the new Broadway Surface Car Park has offered some benefit to service users to make access to the town centre easier.

It has been an enormous effort throughout the 12 month period to keep "wheels turning", so we are very proud of our achievements and the way in which our staff and volunteers responded to the many challenges in the year.

Plans for 2025/26 and Beyond

Targets for the year 2025/26 are outlined below:

Objectives	Target for 2024/25	Achievement in 2024/25	Target for 2025/26
Dial-a-Ride, Hospital Transport, Groups and Trips	13,500	13,100	14,500
Shopmobility equipment hires: Maidenhead, Windsor and Events	3,950	4,004	4,100
Volunteer Driver Hours	3,000	3,838	4,500

We have identified four major organisational issues for 2025/26:

1. Financial Sustainability

At the end of year, it was clear that further actions were necessary to turn around the financial sustainability of People to Places. This would be a combination of increasing sources of income and reducing costs. In terms of the former, new income streams planned include: a bespoke Hospital Transport Service, a charity shop located in Shopmobility Maidenhead office, charging a weekly Shopmobility fee, seeking more minibus sponsorship opportunities and securing more grant aid. Concerning the latter, the Partnership Manager and HR Officer have left and a reduction in operational staff is being considered too.

OBJECTIVES AND ACTIVITIES

2. Volunteer Engagement

For some time, P2P has been reliant on volunteers to deliver services. Significant progress was achieved in 2024/25 and this will be grown further with the dedicated Volunteer Coordinator and the Motability project. In addition to these additional resources, new opportunities are being developed to support P2P over and above simply driving a minibus; supporting the charity shop, providing support at fundraising & awareness raising events and other marketing activities are all new avenues which are being promoted.

The only hard statistics currently collected are the number of volunteer Driver hours and these have grown as indicated below:

	2023/24	2024/25	2025/26
Full Time Equivalent hours	1.34	1.57	Tracking 2.30

Systems will be implemented to track the contributions made by non-driving volunteers as far as possible to enable progress to be monitored. This will include monitoring hours shop volunteers contribute towards our shop by a simple sign-in system.

3. IT Infrastructure

In October 2025, the Support Cycle for Microsoft Windows 10 and associated software will end. Most of P2P's hardware is obsolete, therefore this milestone is an appropriate point to update both hardware and software. The goals are:

- a. to enable the office systems to continue operating securely passed the October deadline
- b. to move files into the cloud for a more resilient system and remove the existing servers from the system
- c. enable a better integration with new technologies, such as Teams and AI

4. Office and Service Accommodation

The key issues are:

- Shopmobility Maidenhead having to move to interim accommodation due to the redevelopment of the Nicholsons Shopping Centre. It is not clear what the timescale is for this to occur, possible by February 2026 or later.
- Whether we will be able to co-locate the shop with Shopmobility in the interim location?
- Extending the timescale for minibuses to stay at Tectonic Place
- Developing a long-term accommodation solution which will co-locate minibuses and the main office.

The main office accommodation is secure for at least 5 years. However, there is no agreement with RBWM in place for Shopmobility Windsor, but this has been the case for over 13 years and is not anticipated to change any time soon.

OBJECTIVES AND ACTIVITIES

Public benefit

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 help people overcome barriers that keep them at home, enabling them to socialise, attend medical appointments, shop, and access day care. In doing so, we reduce loneliness and isolation, with clear benefits to health and well-being.

During the year, the Board considered the Charity Commissions 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 2025, the fares charged for the Dial-a-Ride service are substantially below commercial rates in order 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 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 45 volunteers are an absolutely indispensable part of the organisation and our volunteer Drivers have collectively contributed 1.67 working years' worth of time which is an enormous and growing achievement, adding considerably to the 3.0 FTE of our paid Drivers.

STRATEGIC REPORT

Financial review

The total income for 2025 is £714,389 (2024: £755,998) which is a small reduction over the previous year. The primary reasons for this decline are the cessation in SCAS funding and the reduction in shopmobility usage. Growth factors were the increase in individual DaR journeys and the additional gift-in-kind accommodation donation from the Nicholson's Shopping Centre.

However, the expenditure was significantly in excess of the income and therefore the organisation had to draw upon its reserves in the last quarter of the year. This is primarily due again to the loss of SCAS activities and the resultant redundancy of several driving staff.

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.
- Income from contracts with RBWM for 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 St Marks Hospital, Sorbon Estates and the Nicholson's Shopping Centre in terms of the provision of accommodation.

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

In October 2024, a subsidiary company "P2P Community Ltd" was registered with Companies House (Registration No. 16033957) as part of a planned development to enable P2P to work with private companies by operating under Private Hire licences. The company is wholly owned by P2P, but has not traded in the year due to the lack of necessary Planning consent.

Principal funding sources

People to Places recognises the need to enhance its fundraising capacity. To this end, at the end of the 2024/25 financial year, advertising was placed to recruit to a new role of Partnership Manager to crystallise its fundraising efforts, but due to the unexpected financial pressures, this role was made redundant.

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

In 2024-25 the charity raised funds through a variety of income streams, with RBWM providing core funding and day care centre contracts plus the contracts with SCAS, 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.

STRATEGIC REPORT

Financial review

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 review this policy periodically to reflect good practice.

Reserves policy

Reserves are held to ensure P2P's charitable activities can continue as well as to support the management of financial risk. They provide protection against risks such as unexpected loss of income, delays in funding, increases in operating costs, or essential asset replacement. They also ensure the charity could meet closure costs in an orderly and responsible manner if required.

The Trustees recognise their obligation to protect the assets of the charity and to ensure the organisation remains solvent for current and future beneficiaries.

Target Level of Reserves

Unrestricted free reserves (those not designated for a specific purpose) will be maintained at a level equivalent to **four months** of operating expenditure. This reflects the scale of the charity's operations and the nature of its income sources.

Based on expenditure levels in 2024/25, the Trustees consider that a figure of **£220,000** is necessary to cover risks, uncertainties, and closure obligations. This target will be reviewed annually.

Building and Using Reserves

Reserves will be built from operating surpluses where possible, after allowing for essential capital expenditure on vehicles and mobility equipment to maintain service quality. The Trustees may also designate additional funds for strategic investment or planned future asset replacement. It is planned that a new fund be designated next year to support a campaign for the colocation of the main office and minibuses.

As of 31 March 2025, total unrestricted funds stood at £364,307 including fixed assets. Total free reserves are £219.8K, meeting the free reserve target stated above.

Review and Monitoring

The level of reserves will be reviewed at least annually as part of the budgeting cycle, risk management process and in the light of the funding pipeline, considering:

- Current and forecast expenditure
- Risk assessments, including dependency on specific income streams
- Planned capital projects or service developments
- Closure cost estimates

Where reserves fall below the minimum target, Trustees will agree a plan to rebuild them over a defined period. If reserves exceed the upper limit, Trustees may authorise investment in service development or planned capital renewal.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution and Objective

The charity is controlled by its governing document, the Articles of Association, 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.

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 the 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, particularly the substantial potential impact of losing a base for Shopmobility Maidenhead during the Town Centre development. Mitigations are being developed to minimise all risks for the long term future of People to Places and discussions are being held with RBWM to mitigate the main Shopmobility Maidenhead risk.

The Board believes that by monitoring risks and 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.

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

People To Places

Report of the Trustees for the Year Ended 31 March 2025

Trustees

Jane Basley, Chair
Helen Berg, Deputy Chair and Treasurer
Scott MacRae, Safeguarding
Giles Ballard (passed away on 01 July 2025)
Gill Godbold (resigned 28 January 2025)
Adrian Greensmith
Lisa Hughes (resigned 27 February 2025)
Clive Lewis (appointed 02 June 2025)
Graham Pedersen (appointed 03 February 2025)

Chief Executive Officer

Peter Haley

Independent Examiner

FLB Audit LLP
1010 Eskdale Road
Winnersh
Wokingham
RG41 5TS

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

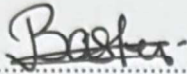
Cambridge & Counties Bank
Charnwood Court
5B New Walk
Leicester
LE1 6TE

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

People To Places

Report of the Trustees
for the Year Ended 31 March 2025

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees,
as the company directors, on29 August 2025.....and signed on the board's behalf by:



.....
J Basley - Trustee

Independent examiner's 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 2025.

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

FLB Audit LLP
1010 Eskdale Road
Winnersh
Wokingham
RG41 5TS

05 Sep 2025

Date:

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	Designated fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	73,328	106,708	-	180,036	157,214
Charitable activities	5					
Subscription fees		10,310	-	-	10,310	9,724
Accounts fares - public agencies		392,017	-	-	392,017	500,122
Dial-a-ride		94,497	-	-	94,497	80,556
Other trading activities	3	2,037	-	-	2,037	92
Investment income	4	8,396	-	-	8,396	8,305
Other income		27,097	-	-	27,097	3,000
Total		<u>607,682</u>	<u>106,708</u>	<u>-</u>	<u>714,390</u>	<u>759,013</u>
EXPENDITURE ON						
Raising funds	6	2,816	-	-	2,816	1,849
Charitable activities	7					
Direct costs		642,035	58,105	-	700,140	655,820
Other		49,834	50,707	-	100,541	145,583
Total		<u>694,685</u>	<u>108,812</u>	<u>-</u>	<u>803,497</u>	<u>803,252</u>
NET INCOME/(EXPENDITURE)		(87,003)	(2,104)	-	(89,107)	(44,239)
RECONCILIATION OF FUNDS						
Total funds brought forward		451,311	6,498	-	457,809	502,048
TOTAL FUNDS CARRIED FORWARD		<u>364,308</u>	<u>4,394</u>	<u>-</u>	<u>368,702</u>	<u>457,809</u>

	Notes	Unrestricted fund £	Restricted funds £	Designated fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS						
Tangible assets	13	144,495	-	-	144,495	193,647
Investments	14	1	-	-	1	-
		<u>144,496</u>	<u>-</u>	<u>-</u>	<u>144,496</u>	<u>193,647</u>
CURRENT ASSETS						
Debtors	15	38,402	6,023	-	44,425	56,154
Cash at bank and in hand		209,029	81,284	-	290,313	287,888
		<u>247,431</u>	<u>87,307</u>	<u>-</u>	<u>334,738</u>	<u>344,042</u>
CREDITORS						
Amounts falling due within one year	16	(22,619)	(82,913)	-	(105,532)	(44,880)
		<u>224,812</u>	<u>4,394</u>	<u>-</u>	<u>229,206</u>	<u>299,162</u>
NET CURRENT ASSETS						
		<u>224,812</u>	<u>4,394</u>	<u>-</u>	<u>229,206</u>	<u>299,162</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		369,308	4,394	-	373,702	492,809
PROVISIONS FOR LIABILITIES	17	(5,000)	-	-	(5,000)	(35,000)
		<u>364,308</u>	<u>4,394</u>	<u>-</u>	<u>368,702</u>	<u>457,809</u>
NET ASSETS		<u>364,308</u>	<u>4,394</u>	<u>-</u>	<u>368,702</u>	<u>457,809</u>
FUNDS	18					
Unrestricted funds					364,308	451,311
Restricted funds					4,394	6,498
TOTAL FUNDS					<u>368,702</u>	<u>457,809</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

People To Places

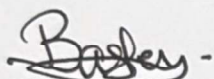
Balance Sheet - continued

31 March 2025

The trustees acknowledge their responsibilities for

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29 August 2025 and were signed on its behalf by:



.....
J Basley - Trustee

People To Places

Cash Flow Statement

for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	(23,970)	1,465
Net cash (used in)/provided by operating activities		(23,970)	1,465
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(15,950)
Purchase of fixed asset investments		(1)	-
Sale of tangible fixed assets		18,000	3,500
Interest received		8,396	8,305
Net cash provided by/(used in) investing activities		26,395	(4,145)
Change in cash and cash equivalents in the reporting period		2,425	(2,680)
Cash and cash equivalents at the beginning of the reporting period		287,888	290,568
Cash and cash equivalents at the end of the reporting period		290,313	287,888

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(89,107)	(44,239)
Adjustments for:		
Depreciation charges	35,209	39,285
Profit on disposal of fixed assets	(4,057)	(3,000)
Interest received	(8,396)	(8,305)
Dilapidations provision released	(30,000)	-
Decrease in debtors	11,729	45,416
Increase/(decrease) in creditors	60,652	(27,692)
Net cash (used in)/provided by operations	<u>(23,970)</u>	<u>1,465</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	287,888	2,425	290,313
	<u>287,888</u>	<u>2,425</u>	<u>290,313</u>
Total	<u>287,888</u>	<u>2,425</u>	<u>290,313</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, with the exception of investments which are included at market value.

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.

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.

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.

1. ACCOUNTING POLICIES - continued

Income

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
Motor vehicles	- 10% on cost

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.

1. ACCOUNTING POLICIES - continued

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 donations made to purchase vehicles, and cover drivers' wages.

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.

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued
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.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	36,761	23,557
Gift aid	4,042	-
Legacies	10,860	550
Grants	33,751	16,045
Donated services and facilities	94,622	117,062
	<u>180,036</u>	<u>157,214</u>

3. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Fundraising events	<u>2,037</u>	<u>92</u>

4. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>8,396</u>	<u>8,305</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Subscription income	10,310	9,724
Account fares- public agencies	392,017	500,122
Dial-a-Ride	94,497	80,556
	<u>496,824</u>	<u>590,402</u>

6. RAISING FUNDS

Raising donations and legacies

	31.3.25	31.3.24
	£	£
Fundraising costs	<u>2,816</u>	<u>1,849</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Direct costs	<u>700,140</u>

8. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Other resources expended	<u>57,742</u>	<u>42,799</u>	<u>100,541</u>

9. NET INCOME/(EXPENDITURE)

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

	31.3.25	31.3.24
	£	£
Independent examiner's fee	1,450	1,400
Depreciation - owned assets	35,209	39,285
Other operating leases	50,707	85,468
Surplus on disposal of fixed assets	<u>(4,057)</u>	<u>(3,000)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

11. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	506,156	446,548
Social security costs	27,259	24,295
Other pension costs	8,184	8,009
	<u>541,599</u>	<u>478,852</u>

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

	31.3.25	31.3.24
	24	24
Drivers, support and office staff	<u>24</u>	<u>24</u>

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

Included in staff costs is an amount of £43,915 (2024: £29,194) 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 fund £	Restricted funds £	Designated fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	40,152	117,062	-	157,214
Charitable activities				
Subscription fees	9,724	-	-	9,724
Accounts fares - public agencies	500,122	-	-	500,122
Dial-a-ride	80,556	-	-	80,556
Other trading activities	92	-	-	92
Investment income	8,305	-	-	8,305
Other income	3,000	-	-	3,000
Total	<u>641,951</u>	<u>117,062</u>	<u>-</u>	<u>759,013</u>

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Designated fund £	Total funds £
EXPENDITURE ON				
Raising funds	1,849	-	-	1,849
Charitable activities				
Direct costs	624,206	31,614	-	655,820
Other	57,715	87,868	-	145,583
Total	<u>683,770</u>	<u>119,482</u>	<u>-</u>	<u>803,252</u>
NET INCOME/(EXPENDITURE)	(41,819)	(2,420)	-	(44,239)
Transfers between funds	<u>1,702</u>	<u>-</u>	<u>(1,702)</u>	<u>-</u>
Net movement in funds	(40,117)	(2,420)	(1,702)	(44,239)
RECONCILIATION OF FUNDS				
Total funds brought forward	491,428	8,918	1,702	502,048
TOTAL FUNDS CARRIED FORWARD	<u>451,311</u>	<u>6,498</u>	<u>-</u>	<u>457,809</u>

13. TANGIBLE FIXED ASSETS

	Shopmobility assets £	Motor vehicles £	Totals £
COST			
At 1 April 2024	77,085	457,195	534,280
Disposals	-	(107,253)	(107,253)
At 31 March 2025	<u>77,085</u>	<u>349,942</u>	<u>427,027</u>
DEPRECIATION			
At 1 April 2024	64,636	275,997	340,633
Charge for year	5,955	29,254	35,209
Eliminated on disposal	-	(93,310)	(93,310)
At 31 March 2025	<u>70,591</u>	<u>211,941</u>	<u>282,532</u>
NET BOOK VALUE			
At 31 March 2025	<u>6,494</u>	<u>138,001</u>	<u>144,495</u>
At 31 March 2024	<u>12,449</u>	<u>181,198</u>	<u>193,647</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
Additions	1
	<hr/>
NET BOOK VALUE	
At 31 March 2025	1
	<hr/> <hr/>
At 31 March 2024	-
	<hr/> <hr/>

There were no investment assets outside the UK.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade debtors	17,472	43,935
Other debtors	6,023	-
Prepayments and accrued income	20,930	12,219
	<hr/>	<hr/>
	44,425	56,154
	<hr/> <hr/>	<hr/> <hr/>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade creditors	661	11,192
Social security and other taxes	5,360	7,379
Pension payable	1,182	1,577
VAT	5,629	17,960
Other creditors	7	7
Accruals and deferred income	92,693	6,765
	<hr/>	<hr/>
	105,532	44,880
	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

17. PROVISIONS FOR LIABILITIES

A provision was made in respect of dilapidations at the charity's head office totalling £35,000. During the year the charity moved premises and the costs of £6,960 were offset against the provision.

The trustees believe that the remaining provision should be £5,000, as there is no contractual obligation to restore current premises to their original state. The trustees also believe that any work required would be cosmetic and costs would be minimal.

The balancing provision has been released to the SOFA.

18. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	451,311	(87,003)	364,308
Restricted funds			
Restricted fund	6,498	(2,104)	4,394
TOTAL FUNDS	<u>457,809</u>	<u>(89,107)</u>	<u>368,702</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	607,682	(694,685)	(87,003)
Restricted funds			
Restricted fund	94,622	(96,726)	(2,104)
Berkshire Community Foundation	5,000	(5,000)	-
National Lottery	7,086	(7,086)	-
	<u>106,708</u>	<u>(108,812)</u>	<u>(2,104)</u>
TOTAL FUNDS	<u>714,390</u>	<u>(803,497)</u>	<u>(89,107)</u>

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

18. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	491,428	(128,822)	1,702	364,308
Restricted funds				
Restricted fund	8,918	(4,524)	-	4,394
Designated funds				
Designated	1,702	-	(1,702)	-
TOTAL FUNDS	<u>502,048</u>	<u>(133,346)</u>	<u>-</u>	<u>368,702</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,249,633	(1,378,455)	(128,822)
Restricted funds			
Restricted fund	211,684	(216,208)	(4,524)
Berkshire Community Foundation	5,000	(5,000)	-
National Lottery	7,086	(7,086)	-
	<u>223,770</u>	<u>(228,294)</u>	<u>(4,524)</u>
TOTAL FUNDS	<u>1,473,403</u>	<u>(1,606,749)</u>	<u>(133,346)</u>

19. 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 £8,184 (2024: £8,009). The expense is allocated to cost of activities and is unrestricted expenditure.

20. CAPITAL COMMITMENTS

During the year a deposit was paid for the purchase of an electric minibus. The balance was paid after the year end. The funds were kindly donated to the charity for the purchase.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025 or 31 March 2024.