

Slough Community Transport & Shopmobility
Financial Statements
For the Year Ended 30 September 2021

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Slough Community Transport & Shopmobility
Charity Reference and Administrative Details
For the Year Ended 30 September 2021

Charity registration number	1096970
Company registration number	04624397
Trustees	Mr R Gray Mrs E Cryer (Chairman) Miss M Martinez Monroy (Honorary Treasurer) Mr R Mingard (Vice Chairman)
Chief executive officer	George Howard
Registered office	Upton Hospital Albert Street Slough Berkshire SL1 2BJ
Independent Examiner	Donald Reid Limited Prince Albert House 20 King Street Maidenhead Berkshire SL6 1DT
Bankers	National Westminster Bank 118 High Street Slough Berkshire SL1 1JH

**Slough Community Transport & Shopmobility
Chairman's Report
For the Year Ended 30 September 2021**

Yet another year has passed and whilst the outcomes of the previous year and Covid are still impacting upon the services we provide; I am pleased to report that due to the commitment of the staff and the Board SCTS high standards of service are still being achieved.

During this time 768 food shopping's were delivered and 4,108 prescriptions, plus deliveries to nursing homes and carers. Wellbeing calls to check up on our members, many of them vulnerable people were provided to 412 people. This is an example of the care and well-being we have for all that we work with.

We are happy to work in partnership with many local groups who regularly depend upon transport to be able to operate effectively. Without SCTS their members lives would not be enriched, these include: The Berkshire Blind Society, Slough Disabled Men's group, Slough MENCAP and Age Concern.

SCTS enriches the lives of over 1084 people each year. Much of our activity could be considered 'hidden services' as transport is infrastructure to enable people to get to where they need to be in a timely and safe manner.

All the staff of SCTS are dedicated and professional in their work. The Drivers and Passenger Assistants carry on despite any issues that are raised.

Thank you one and all!

The school transport services also continue, once again greatly appreciated by the families and carers of children with multiple disabilities. It is essential these services continue. Despite the fact the local authority will be looking for reduced costs, SCTS will continue to supply the high-quality services built up over many years to the best of our ability.

It has been a privilege to serve on the Board of Directors, and this current year as Chairman.

Sincerely,

Eleanor Cryer MBE
Chairman of the Board of Directors

Slough Community Transport & Shopmobility Trustees Annual Report For the Year Ended 30 September 2021

The Trustees present their report and the audited financial statements of the charity for the year ended September 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

TRUSTEES OF THE CHARITY

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

Mr R Gray
Mrs E Cryer (Chairman)
Miss M Martinez Monroy (Honorary Treasurer)
Mr R Mingard

OBJECTIVES AND ACTIVITIES

The object of the Charity is to provide a Community Transport and ShopMobility service for such of the inhabitants of Slough and its neighbourhood who are in need of such services because of age, sickness or disability (mental or physical), or poverty or because of a lack of availability of adequate and safe public passenger services.

The object of the Charity and its desire to provide a public benefit is specifically met by the following aims:

- We aim to provide a service which regularly transports the aforementioned groups from their homes to specific locations in vehicles which are adapted to cope with mobility impaired people primarily within Slough and the surrounding areas.
- We also aim to extend this service to occasional groups and individuals who wish to avail themselves of local facilities which they would find hard to access without suitable transportation.
- Additionally, we aim to provide an electric wheelchair/ scooter service so individuals can have their own transport to access shops and services primarily located around the centre of Slough.
- We aim to provide the delivery of essential services to the community that require the usage of transport.

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

PUBLIC BENEFIT STATEMENT

The provision of community transport, shopmobility and essential services for such of the inhabitants of Slough and its neighbourhood who need such services because of age, sickness or disability, or poverty or because of a lack of availability of adequate and safe public passenger services. This is met by the provision of a transport service (passengers or assistance to non-passengers) and the short-term loan of wheelchairs and scooters.

**Slough Community Transport & Shopmobility
Trustees Annual Report
For the Year Ended 30 September 2021**

STRATEGIC REPORT

Achievements and performance

The achievements and performance for Slough Community Transport and ShopMobility can be measured in terms of the activities that are delivered to the community and their social impact.

ACTIVITIES

Dial A Ride/ Out and About

October 2020 – April 2021

- Dial a Ride services suspended in response to the global Covid-19 pandemic and UK Government instructions for people to stay at home.
- Services provided to deliver food shopping and prescription medications to all those who were unable to shop for themselves owing to age or ill health (the 'Shielding list')
- Transport provided to Vaccination Clinics and Hospital appointments as restrictions allowed.

May 2021 – September 2021

- Transport provided 6 days a week with the aim of having 13 accessible vehicles available Monday to Friday and 1 vehicle on Saturdays for 50 weeks of the year.
- Extension of the service before 8.30am and beyond 5pm, giving members greater flexibility and scope to venture out later or earlier in the day.
- Summer holiday day trips for returning members and local care homes.
- Provided free transport to carers to enable them to accompany members to appointments
- Continued partial funding for Out and About service from the SPACE consortium until 30th June 2021. Funding then ceased.
- New One Slough funding for Dial a Ride services secured for one year July 2021 – June 2022.

Contracts with Slough Borough Council

- Provided 10 School Contracts to assist 54 pupils with SEND to access education in Primary, Secondary and College settings



Shopmobility

- Closed in March 2020 in response to Covid Pandemic
- All wheelchairs loaned to NHS for use at the Vaccination centre as part of SCTS Covid response.

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Trustees Annual Report
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SOCIAL IMPACT – from 1st May to 30th September 2021

Groups Supported: Total of 1084 people transported through 146 organised trips

 Berkshire Vision Supporting The Visually Impaired	Berkshire Blind Society	52 passengers across 7 trips
	Slough Disabled Men's Group	30 passengers across 10 trips
 MENCAP	Slough MENCAP	160 people with learning disabilities on 16 trips
<u>AGE CONCERN</u>	Day Care Transport	40 passengers to various destinations across 8 trips

Social Services Spot Purchase Arrangements

Ceased in March 2020 in response to Government requirements. Not restarted.

People with disabilities transported to work

Ceased in March 2020 in response to Government requirements. Not restarted.

SOCIAL IMPACT – from 1st October 2020 – COVID-19 response



COVID-19 Response

UN Image

Supermarket Shopping completed and delivered

• 768 food shops delivered

Prescription Medications delivered

• 4,108 prescriptions delivered

PPE delivered to Nursing homes and carers

• 18 units

Food Parcels delivered

• 16 parcels

Wellbeing calls to check on vulnerable people and maintain contacts

• 412 calls

**Slough Community Transport & Shopmobility
Trustees Annual Report
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Employment

The direct services are provided by a team of 24 staff (drivers and passenger assistants) who between them have 164 years of Community Transport experience, specialist training in the management of long term conditions, including epilepsy and drivers who have completed the National Minibus Driver Training Scheme (MIDAS).

Volunteers

Pandemic response volunteers – 14 people

RISK MANAGEMENT

The Board has conducted a review of the major risks to which the Charity is exposed, in particular those relating to the on-going operations and finances.

In summary these risks are financial loss and/or loss of reputation caused by negligent or wrongful acts or omissions by persons acting on behalf of SCTS. Appropriate systems or procedures have been established to mitigate the risks which the Charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by authorisation procedures for all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, members and visitors. Control procedures are periodically reviewed to ensure that they continue to meet the needs of the Charity. The review of the risks in 20/21 involved appropriate provisions to ensure that our staff, passengers, others were safe and significant expenditure was made towards PPE required during the global pandemic.

Furthermore, insurances are arranged on an annual basis that provide the following coverage:

- Public Liability
- Employer Liability
- Fleet Minibus
- ShopMobility

FINANCIAL REVIEW (INCLUDING RESERVES POLICY)

The Charity's key financial objective is to ensure financial stability and continued solvency, so that it can deliver its aims and objectives.

The Charity has registered £48,696 deficit for the financial year ended 30th September 2021. The Charity will continue providing Covid-19 pandemic support services in the year ending 30th September 2022. This means that financial support will be required to keep the current structure and financial allocation has been made to ensure the level of service can be maintained. The trustees worked closely with the management team to monitor income and expenditure to ensure that the charity remained solvent.

The overall deficit is mainly due to utilising our existing resources towards providing support to the community during the Covid-19 pandemic. There was a donation from CATSS for a value of £16,000.

Out and About (Dial-a-Ride) income decreased during the year, mainly due to the fact that the service stopped during the pandemic and it only resumed in July 2021.

The ShopMobility service closed from March 2020 in response to the Covid-19 pandemic.

Extended Services – school transport services were provided for the year ended September 2021. These services had to be adapted to the new health and safety requirements borne from the Covid19 pandemic. Nevertheless the charity was able to deliver the services with high standards

The expenses for the year increased as the Charity had unforeseen high value expenditure items, mainly PPE to keep our staff and passengers safe during the global pandemic.

Slough Community Transport & Shopmobility Trustees Annual Report For the Year Ended 30 September 2021

The main activities are funded by way of restricted and unrestricted funds. If the restricted income received for the year is less than the cost generated by the related activities, then the charity transfers unrestricted funds to cover the excess.

The Shopper's Helper service is funded by the members' fees. As a response to the Covid 19 pandemic this service was unavailable during the year ended September 2021.

Reserves Policy

The Board has maintained its policy that in order to operate efficiently and ensure continuity of ongoing activities of the charitable company that there should be free reserves equivalent to three months' expenditure.

RESERVES POLICY	
Total Expenses (based on SOFA yearly expenses)	415,647
Monthly Expenses Estimate (based on SOFA yearly expenses)	34,637
3 months' Expenses (based on SOFA yearly expenses)	103,912
Unrestricted Reserves	216,447
Unrestricted Reserves Freely Available	163,215
Unrestricted Reserves Freely Available (outside the 3 months policy)	59,303

The Unrestricted Reserves at 30th September 2021 amounted to £216,447 of which, £163,215 are freely available, which is higher than our three-month expenditure reserve which is approximately £103,912. Any reserves above this 3-month expenditure reserve will be utilised by the Charity to help provide a better service for its beneficiaries. This could include such things as renewing old fleet vehicles, scooters/wheelchairs and accessing new technology. During the year ended 30th September 2021 the reserves above the 3-month expenditure were utilised to carry on providing the existing services to all its passengers.

The level of free reserves is reviewed on an ongoing basis.

PLANS FOR FUTURE PERIODS

Our plans for the future are as follows:

The primary aim for 2021/22 is to continue to meet the needs of those members of our community who are unable to get 'Out and About' without our assistance.

For the year ending 30th September 2022, the trustees will be considering the following factors when evaluating how to provide the existing charitable activities:

- Dial a Ride – there is a need to generate additional funding (Donations, other Funding and member fares. The funding from SPACE has ceased in 2020. This funding impacts the number of slots available to our members as we no longer can sustain the same level of service (6 days per week, 8:30 to 17:30 and utilising the existing fleet of 16 vehicles) without additional income resources. The funding also needs to contribute towards the fixed costs of running the charity. The charity will be engaging in conversations with SBC and looking for partnerships to continue with the provision of this service at a subsidised rate to the members of the community.
- ShopMobility – to ensure that this project can be successfully run there is a need for additional funding via Donations and member fares. As of the time of writing this report there is no specific funding confirmed and readily available towards this service.
- Shoppers Helper – this service works on ad-hoc basics and there is a need for additional funding to keep it running.
- External services must run at an annualised break-even point. As of the time of writing, all our external services have been extended to the term ending July 2023.

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- Regrettably owing to the financial circumstances of the Borough Council a 3% reduction in daily charges for all our services has been required in order to continue the provision of services for the contract year ending July 2022. Full contract price will resume from September 2022. It is expected that the fees would be reviewed in line with raising costs.
- Covid-19 response – the charity will continue providing community support services while there is a need for it from the Slough and surrounding areas. As of the time of writing, the charity has received funding from ONE SLOUGH and is utilising the surplus generated in the year ended September 2020 to fund the Covid-19 response services.

Covid-19 Response Services	20th March 2020 to 30th September 2020	1st October 2020 to 30th April 2021
Supermarket Shopping completed and delivered	1,243 food shops delivered	768 food shops delivered
Prescription Medications delivered	4619 prescriptions delivered	4108 prescriptions delivered
PPE delivered to Nursing homes and carers	30 units	18 units
Food Parcels delivered	24 parcels	16 parcels
Wellbeing calls to check on vulnerable people and maintain contacts	321 calls	412 calls
School transport Key workers children	Ongoing	Provided throughout

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Slough Community Transport & ShopMobility (SCTS) is a charitable company limited by guarantee, incorporated on 23 December 2002 and registered as a Charity on 10 April 2003. The Company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Trustees (Directors)

Under the requirements of the Memorandum and Articles of Association the Trustees are elected to serve for a three-year period after which they must be re-elected at the next Annual General Meeting.

The Trustees are supported in their work by the Management Team, which seeks to ensure that the needs of the organisation are appropriately reflected to the Board.

In the event of a particular skill being required by the organisation, which is not available within the existing Board, then individuals are approached to offer themselves for election.

Trustee Induction and Training

Most Trustees are already familiar with the practical work of the Charity by either being a member of it or belonging to an organisation which works quite closely with the Charity.

New Trustees are encouraged to spend time with the Chief Executive to familiarise themselves with the work of the Charity and also to attend Governance training.

The Board meets every 6-8 weeks and receives reports from the Chief Executive regarding progress towards strategic goals, and operational demands. The Finance Committee also meets every 6-8 weeks

Slough Community Transport & Shopmobility Trustees Annual Report For the Year Ended 30 September 2021

and receives financial reports from the Finance Officer. The Finance Committee reports, to the Board via the Chief Executive and the Finance Director.

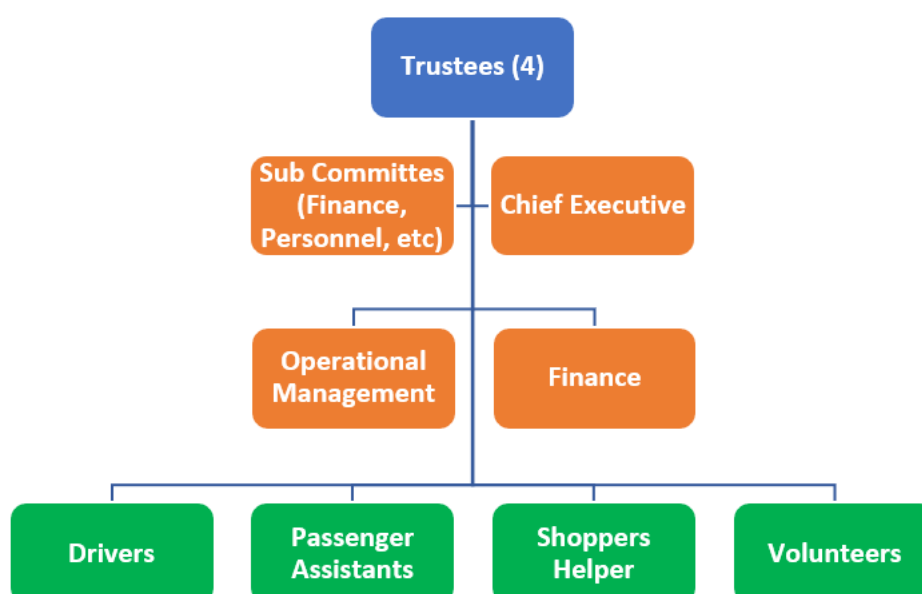
The Board meetings and Finance Committee meetings ensure an involved approach to the decision making process.

Organisational Structure

Slough Community Transport & ShopMobility has a Board of Directors which is comprised of 4 individuals who meet every six to eight weeks and are responsible for strategic direction and also the policies of the Charity. The Chief Executive also attends these meetings but has no voting rights.

A scheme of delegation is in place and the day-to-day responsibility for the provision of services rests with the Chief Executive along with the Operations Manager and Finance Administrator. The Chief Executive is responsible for ensuring that the Charity delivers the specified services and that key performance indicators are met.

To enable the organisation to undertake the above aims it has established the following structure and staffing:



The volunteer element within the organisation is an essential part of the structure, as they are present at virtually every point in the organisation, from trustees and members of the Board to helping to deliver the frontline services and raise funds for the organisation.

The time donated by volunteers, from very varied backgrounds, is invaluable as it helps the organisation to have good community input into decision making and to quickly identify any changes to services that may be required.

TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Slough Community Transport & Shopmobility for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

Slough Community Transport & Shopmobility
Trustees Annual Report
For the Year Ended 30 September 2021

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In so far as the trustees are aware:

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued March 2005) and in accordance with the small companies' exemptions as found in Section 415a of the Companies Act 2006.

This report was approved by the Trustees on 29th July 2022 and signed on their behalf by:

Mrs Eleanor Cryer MBE
Trustee/Chairman

**Slough Community Transport & Shopmobility
Independent Examiner's Report
For the Year Ended 30 September 2021**

Independent Examiner's Report to the Trustees of Slough Community Transport & Shopmobility

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2021 which are set out on pages 14 to 27..

Responsibilities and basis of report

As the charity 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 company'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 the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of 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 that in any material respect:

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 applicable to charities preparing their accounts in accordance with the financial reporting standard applicable in the UK and Republic of Ireland (FRS102).

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.

Signed:

*Daniel Reid FCA
Donald Reid Limited
Chartered Accountants and Statutory Auditors
Prince Albert House
20 King Street
Maidenhead
Berkshire
SL6 1DT*

Date:

Slough Community Transport & Shopmobility
Statement of Financial Activities
For the Year Ended 30 September 2021

		2022		2021	
		Unrestricted funds	Restricted funds	Total	Total
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	2	29,414	53,913	83,327	78,372
Charitable activities	3	265,316	18,297	283,613	358,959
Investments		11	-	11	101
Other	4	-	-	-	-
Total incoming resources		294,741	72,210	366,951	437,432
Expenditure on:					
Charitable activities	5	334,707	72,210	406,917	391,358
Governance Costs	6	8,730	-	8,730	7,992
Total expenditure		343,437	72,210	415,647	399,350
Net income / (expenditure)		(48,696)	-	(48,696)	38,083
Transfers between funds	19	51	(51)	-	-
Net movement in funds		(48,645)	(51)	(48,696)	38,083
Reconciliation of funds:					
Total funds brought forward	19	265,092	157	265,249	227,166
Total funds carried forward	19	216,447	106	216,553	265,249

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

Slough Community Transport & Shopmobility
Balance Sheet
For the Year Ended 30 September 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	53,338	63,024
		<u>53,338</u>	<u>63,024</u>
Current assets			
Stocks	14	211	211
Debtors	15	65,093	78,028
Cash at bank and in hand	16	130,647	155,334
		<u>195,951</u>	<u>233,573</u>
Creditors: amounts falling due within one year	17	(32,736)	(31,348)
Net current assets		<u>163,215</u>	<u>202,225</u>
Total assets less current liabilities		<u>216,553</u>	<u>265,249</u>
Charity Funds			
Restricted funds	19	106	157
Unrestricted funds	19	216,447	265,092
Total charity funds	19	<u>216,553</u>	<u>265,249</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small company's regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Board on 29 July 2022.

Signed on behalf of the board of trustees

Signature

Eleanor Cryer, Trustee

Date:

The notes on pages 16 to 27 form part of these financial statements.

Company registration number: 04624397

Slough Community Transport & Shopmobility
Notes to the Financial Statements
For the Year Ended 30 September 2021

1 Summary of significant accounting policies

(a) General information and basis of preparation

Slough Community Transport & Shopmobility is a limited company registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are the provision of a community transport and Shopmobility services for such of the inhabitants of Slough and its neighbourhood who are in need of such services because of age, sickness or disability, or poverty or because of a lack of availability of adequate and safe public passenger services. This is met by the provision of a transport service and the short-term loan of wheelchairs and scooters.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006* and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other 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 charity for particular purposes. The cost 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.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Joint Venture Income from the interest in Thames Valley Operators is recognised as a Donation.

Slough Community Transport & Shopmobility
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No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of a support nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs lined to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, e.g. floor area, staff time, etc.

The analysis of these costs is included in notes 5, 6, 7 and 8.

(e) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Scooters and Wheelchairs:	20% per annum reducing balance
Fixtures and Fittings:	15% per annum reducing balance
Motor Vehicles:	20% per annum reducing balance
Computer Equipment:	25% per annum on a straight-line basis

Slough Community Transport & Shopmobility
Notes to the Financial Statements
For the Year Ended 30 September 2021

(f) Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure

(h) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(i) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(j) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(k) Going concern

A significant contract from which the charity derives a large proportion of their income has been rolled over for two years due to the current global pandemic and the constraints around procurement services. A forecast has been prepared for the year ending September 2022 which shows an estimated deficit of £60,000. Given the reserve balance is £163,215, the trustees consider it is appropriate to prepare the accounts on a going concern basis.

(l) Judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

Depreciation – This is an area for judgement and is based on the directors' assessment of the likely useful economic lives of the asset.

Slough Community Transport & Shopmobility
Notes to the Financial Statements
For the Year Ended 30 September 2021

2 Income from donations and legacies

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£		£
Donations	-	-	-	-
Donated Services and Facilities			-	-
- Parking Space	-	-	-	-
- Office facility	7,994	-	7,994	8,352
- Accounts software/services	3,917	-	3,917	2,342
CATSS	16,000	-	16,000	17,000
Rotary Club	-	-	-	6,000
Staff activities	503	-	503	-
Heathrow Community Fund	-	-	-	-
Louis Baylis	-	-	-	-
Arnold Clark Community Fund	1,000	-	1,000	-
Tesco Fundraising	-	-	-	500
5G Comms	-	-	-	250
WHSmith	-	-	-	200
Covid-19 Response Funding		-	-	-
- Members Donations	-	138	138	528
- SCVS	-	-	-	500
- Berskhire Garden Centre	-	-	-	500
- Shanly Foundation	-	-	-	3,000
- Bershire Community Foundation	-	5,000	5,000	5,000
- The Edward Gosling Foundation	-	-	-	6,000
- Kingsways's Over 60s	-	-	-	500
- St Mary's church	-	-	-	300
- Charity Aid Foundation	-	-	-	3,000
- National Lottery	-	-	-	9,000
- The Clothworkers Foundation	-	-	-	400
- SCVS SPACE / One Slough Community	-	43,600	43,600	15,000
- Pharmacy and Testing services	-	5,175	5,175	-
	29,414	53,913	83,327	78,372

In the year ended 30 September 2021, the Income from donations and legacies was £83,327 (2020 - £78,372) of which £53,913 (2020 - £49,728) was attributable to Restricted funds and £29,414 (2020 - £28,644) was attributable to Unrestricted funds.

Slough Community Transport & Shopmobility
Notes to the Financial Statements
For the Year Ended 30 September 2021

3 Income from charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£		£
One Slough (previously SPACE)				
- Dial-a-ride transport	-	2,500	2,500	13,929
- ShopMobility	-	-	-	1,500
- Covid19 Support Services	-	15,797	15,797	16,467
Extended Services	258,544	-	258,544	300,088
Out and About Membership and fares	6,772	-	6,772	26,603
Shopmobility Membership and fares	-	-	-	172
Shoppers Helper	-	-	-	200
	265,316	18,297	283,613	358,959

During the year ended 30 September 2021, the Income from charitable activities was £283,613 (2020 - £358,959) of which £18,297 (2020 - £31,896) was attributable to Restricted funds and £265,316 (2020 - £327,063) was attributable to Unrestricted funds.

4 Other income

In the year ended 30 September 2021 the charity disposed of tangible assets. The charity did not receive any income from the disposals made during the year. During the year ended 30 September 2020 the charity did dispose of tangible assets.

5 Analysis of expenditure on charitable activities

Activity or Programme	Direct Costs	Support Costs	Total 2021	Total 2020
	Note 7	Note 8		
	£	£	£	£
Extended Services	145,770	15,963	161,732	150,073
Out and About	33,436	7,499	40,935	39,011
Shopmobility	952	1,349	2,301	7,033
Access to Work	-	-	-	-
Shoppers Helper	-	509	509	514
Covid19 Services	138,382	63,058	201,440	194,727
	318,539	88,378	406,917	391,358

In the year ended 30 September 2021 the Direct Costs were £318,539 (2020 - £301,210) and the Support Costs were £88,378 (2019 - £89,889).

Slough Community Transport & Shopmobility
Notes to the Financial Statements
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6 Governance costs

	Direct Costs £	Support Costs £	Total 2021 £	Total 2020 £
Staff salaries	-	4,101	4,101	3,916
Independent examination fee	1,150	-	1,150	1,600
Other costs	-	3,479	3,479	2,476
	1,150	7,580	8,730	7,992

In the year ended 30 September 2021 the Direct Costs were £1,150 (2020 - £1,600) and the Support Costs were £7,580 (2020 - £6,392). Note: All staff were supporting the Covid-19 response services from the 20th March 2020.

Other costs include phone, postage, printing and stationery, depreciation, computer expenses, rent, repairs and maintenance, general insurance and meeting rooms.

7 Allocation of Direct Cost

Activity breakdown of Direct Cost	Extended Services	Out and About	ShopMobility	Shoppers Helper	Covid19 Services	Total 2021	Total 2020
Salaries	101,707	5,085	-	-	106,792	213,585	191,126
Travel and subsistence	-	-	-	-	-	-	-
Other Staff costs	295	15	-	-	903	1,213	6,141
Maintenance of vehicles	16,875	7,487	-	-	19,488	43,850	34,827
Fuel cost (including rebate)	8,579	1,716	-	-	6,005	16,300	21,296
Vehicles Insurance	8,620	1,724	-	-	6,034	16,378	16,598
Other vehicles Cost / Parking	2,684	537	-	-	1,879	5,100	5,000
Telephone	1,410	70	-	-	1,480	2,960	2,859
Depreciation	4,745	2,105	339	-	5,480	12,669	16,206
General Insurance	-	-	613	-	-	613	540
Pension	1,670	-	-	-	-	1,670	1,452
Disposal of Fixed Assets	(815)	(815)	-	-	(815)	(2,445)	308
Other Expenses - Covid19	-	-	-	-	4,861	4,861	5731
Health & Safety	-	-	-	-	1,786	1,786	
	145,769	17,925	952	-	153,893	318,539	301,468

Slough Community Transport & Shopmobility
Notes to the Financial Statements
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8 Allocation of Support Cost

Activity breakdown of Support Cost	Extended Services	Out and About	ShopMobility	Shoppers Helper	Covid19 Services	Total 2021	Total 2020
Salaries	10,858	1,446	-	-	57,053	69,357	66,115
Travel and subsistence	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-
Postage, Printing and Stationery	239	34	-	-	1,277	1,550	1,164
Depreciation	48	7	-	-	254	309	139
Subscriptions and Memberships	9	1	-	-	46	56	261
Computer Expenses	79	11	-	-	422	512	482
Property Expenses	1,380	197	-	-	7,362	8,939	12,659
General Insurance	292	15	-	-	306	613	540
Sundry Expenses	62	9	-	-	330	401	3,109
Legal and Professional Fees	2,949	590	147	-	2,654	6,340	5,078
Bank Charges	47	7	-	-	250	304	343
	15,963	2,316	147	-	69,954	88,381	89,890

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Support costs are allocated on a basis consistent with the use of resources. With the exception of Depreciation, General Insurance, Sundry Expenses and Bank Charges, all costs have been allocated on a Staff Usage / Numbers basis. Depreciation and Repairs are charged on the basis of floor area occupied. General Insurance, Bad Debts, Sundry Expenses and Bank Charges are charged on usage, as expenditure incurred directly in undertaking an activity.

9 Net income / (expenditure) for the year

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

	2021 £	2020 £
Depreciation of tangible fixed assets	12,995	16,375
(Gain) / loss on sale of tangible fixed assets	(2,445)	(308)
Cost of stock recognised as an expense	-	-
	<u>10,550</u>	<u>16,067</u>

10 Independent examiners' remuneration

The independent examiners' remuneration amounts to an independent examination fee of £1,200 (2020 - £1,100).

11 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2020: £Nil). The chief executive officer postponed £2,562 training allowance for payment on the year ending September 2022 (2020: £Nil).

Slough Community Transport & Shopmobility
Notes to the Financial Statements
For the Year Ended 30 September 2021

12 Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2021 Number	2021 FTE	2020 Number	2020 FTE
Charitable activities	24	13	24	13
Governance	2	2	2	2
	<u>26</u>	<u>16</u>	<u>26</u>	<u>16</u>

The total staff costs and employees' benefits was as follows:

	2021 £	2020 £
Wages and salaries	278,447	249,479
Social security	8,593	11,676
Defined contribution pension costs	1,670	1,452
	<u>288,710</u>	<u>262,607</u>

There were no redundancy / termination payments (2020 - £Nil).

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

13 Tangible fixed assets

	Land and Buildings £	Scooters & Wheelchairs £	Fixtures and Fittings £	Motor Vehicles £	Computer Equipment £	Total £
Cost or valuation						
As at 1 October 2020	-	9,277	1,876	359,423	8,193	378,769
Additions	-	-	225	3,990	-	4,215
Disposals	-	-	-	(3,423)	-	(3,423)
At 30 Sep 2021	<u>-</u>	<u>9,277</u>	<u>2,101</u>	<u>359,990</u>	<u>8,193</u>	<u>379,561</u>
Depreciation						
As at 1 October 2020	-	7,579	1,599	298,860	7,707	315,745
Charge for the Year	-	340	67	12,330	259	12,995
Disposals	-	-	-	(2,518)	-	(2,518)
At 30 Sep 2021	<u>-</u>	<u>7,919</u>	<u>1,666</u>	<u>308,672</u>	<u>7,967</u>	<u>10,477</u>
Net Book Value						
At 30 Sep 2021	<u>-</u>	<u>1,358</u>	<u>435</u>	<u>51,318</u>	<u>226</u>	<u>53,338</u>
At 30 Sep 2020	<u>-</u>	<u>1,698</u>	<u>277</u>	<u>60,563</u>	<u>486</u>	<u>63,024</u>

14 Disposal of Fixed Assets

A motor vehicle was disposed of because of an insurance write off. The carrying amount of this vehicle was £905.

Slough Community Transport & Shopmobility
Notes to the Financial Statements
For the Year Ended 30 September 2021

14 Stocks

	2021	2020
	£	£
Shopmobility Sundries (Radar keys, etc)	211	211
	<u>211</u>	<u>211</u>

15 Debtors

	2021	2020
	£	£
Trade debtors	15,142	28,343
Other Debtors	4,326	7,224
Social Security and other taxes	3,766	2,518
Prepayments and accrued income	35,292	39,943
	<u>58,526</u>	<u>78,028</u>

16 Cash at bank and in hand

	2021	2020
	£	£
Cash and cash equivalents	130,647	155,334
	<u>130,647</u>	<u>155,334</u>

17 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	23,076	24,026
Other creditors	12,513	5,204
Accruals and deferred income	3,714	2,118
	<u>39,303</u>	<u>31,348</u>

18 Deferred income

Movement on Deferred Income	2021	2020
	£	£
Deferred Income brought forward	-	104
Released in the year	-	(104)
Deferred in the year	-	-
	<u>-</u>	<u>-</u>

Deferred income relates to Membership fees and other income recognised over more than one financial year in accordance with the accounting policy stated.

Slough Community Transport & Shopmobility
Notes to the Financial Statements
For the Year Ended 30 September 2021

19 Fund reconciliation

	1 October 2020 balance b/fwd £	Incoming Resources £	Outgoing Resources £	Transfers £	30 September 2021 balance c/fwd £
Restricted Funds					
SPACE - Dial A Ride Transport	-	2,500	(2,500)	-	-
SPACE - ShopMobility	-	-	-	-	-
SPACE - Pandemic Services	-	15,797	(15,797)	-	-
Fixed Assets Fund	157	-	-	(51)	106
Covid19 Pandemic Funding	-	53,913	(53,913)	-	-
Total Restricted Funds	157	72,210	(72,210)	(51)	106
Unrestricted Funds					
Designated Funds	-	-	-	-	-
General unrestricted Funds	265,092	294,741	(343,437)	51	216,447
Total Unrestricted Funds	265,092	294,741	(343,437)	51	216,447
Total Funds	265,249	366,951	(415,647)	-	216,553

SPACE Dial-a-ride transport: Funds of £2,500 were made towards the Dial-a-ride transport project

SPACE Shopmobility: No funds were made towards this project as ShopMobility was closed during the Covid-19

SPACE Pandemic Services: Funds of £43,728 were made towards response services during the Covid-19 pandemic.

Fixed Assets Fund: The transfer relates to the release and reallocation to unrestricted funds. During the year the Charity received a donation from the Rotary Club for the purchase of a minibus.

	1 October 2019 balance b/fwd £	Incoming Resources £	Outgoing Resources £	Transfers £	30 September 2020 balance c/fwd £
Restricted Funds					
SPACE - Dial A Ride Transport	-	13,929	(13,929)	-	-
SPACE - ShopMobility	-	1,500	(1,500)	-	-
SPACE - Pandemic Services	-	16,467	(16,467)	-	-
Fixed Assets Fund	221	6,000	(6,000)	(64)	157
Covid19 Pandemic Funding	-	43,728	(43,728)	-	-
Total Restricted Funds	221	81,624	(81,624)	(64)	157
Unrestricted Funds					
Designated Funds	-	-	-	-	-
General unrestricted Funds	226,945	355,808	(317,725)	64	265,092
Total Unrestricted Funds	226,945	355,808	(317,725)	64	265,092
Total Funds	227,166	437,432	(399,350)	-	265,249

Slough Community Transport & Shopmobility
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SPACE Dial-a-ride transport: Funds of £31,800 were made towards the Dial-a-ride transport project

SPACE Shopmobility: Funds of £1,375 were made towards the Shopmobility project.

Fixed Assets Fund: The transfer relates to the release and reallocation to unrestricted funds.

Shopmobility Donations: Funds were received during the year to keep the Shopmobility project open for the year 2019.

20 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	53,232	106	53,338
Current Assets	195,951	-	195,951
Current Liabilities	(32,736)	-	(32,736)
Net assets at 30 September 2021	216,447	106	216,553

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	62,867	157	63,024
Current Assets	233,573	-	233,573
Current Liabilities	(31,348)	-	(31,348)
Net assets at 30 September 2020	265,092	157	265,249

21 Pensions and other post-retirement benefits

a) Defined contribution pension plans

The Charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £1,670 (2020 - £1,452).

The defined contribution liability is allocated to unrestricted funds and Charitable Activities.

22 Related party disclosure

In the year there was a donation was made on behalf of a Trustee for a value of £3,917 The donation was for bookkeeping services (amount).

Slough Community Transport & Shopmobility
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22 Joint Venture

The charity has an interest in Thames Valley Operators CIC Limited which is a joint venture with Keep Mobile Country Tours Ltd and Swindon Dial A Ride. Thames Valley Operators CIC Limited is a company limited by guarantee and its registered number is 05431185.

The principal activity of this company is developing software for use by charitable and user member-only entities. The dedicated CATSS software provides a logistical system for the transportation of people with mobility restrictions which is used by the founder charities as well as being sold to third parties.

The results of the financial year for Thames Valley Operators CIC Limited are:

	Year to 30-Apr-21 £
Turnover	268,000
Resultant operating surplus / (deficit) for the year	827
Reserves as at 30 April 2021	10,670

The company made donations to the three-member organisations of £16,000 each (2020-£17,000), based on the results for the Year.