

**Slough Community Transport & Shopmobility  
Financial Statements  
For the Year Ended 30 September 2023**

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For the Year Ended 30 September 2023**

Charity registration number: 1096970  
Company registration number: 04624397

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Financial Statements  
For the Year Ended 30 September 2023**

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**Slough Community Transport & Shopmobility**  
**Charity Reference and Administrative Details**  
**For the Year Ended 30 September 2023**

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

**Slough Community Transport & Shopmobility  
Chairman's Report  
For the Year Ended 30 September 2023**

As I reflect on the last year, I am delighted to report that our membership of people with disabilities who need help to get 'Out and About' has increased significantly and, although not yet back to pre-pandemic levels, this report reflects the huge amount of work that was undertaken by our committed staff teams to help our members continue to engage with local communities and to manage their daily lives. I and my fellow Trustees are always so pleased to hear the feedback from our members who regularly tell us that Slough Community Transport is "their lifeline" to the world outside their homes. Our Summer trips programme was also fully reinstated in 2023 with a whole range of day trips to the seaside, museums, gardens and parks being very well received by the local community.

We continue to work in partnership with many local groups who regularly depend upon transport to be able to provide their own activities. Without SCTS their members' lives would not be so enriched, these include: The Berkshire Blind Society, Bucks Vision, Slough MENCAP, Age Concern, Britwell Kids Clubs, and many of the local care homes.

SCTS impacts the lives of over 1400 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, and despite daily challenges with our ageing fleet of minibuses, the Drivers and Passenger Assistants carry on making a daily difference to people's lives.

Thank you one and all!


During the year under review we also engaged in a competitive tender process with the local Borough Council for the provision of Home to School transport for the next three years. I am delighted to report that after many hours of hard work, led by our Treasurer and our CEO, we were advised in August that we had been successful in securing twelve routes for the next three years. A marvellous achievement and another opportunity for Slough Community Transport to make a difference to the lives of Children with disabilities, their families and their carers.

Alongside the many operational activities undertaken, our CEO and I also attend various planning meetings, partnership boards and meetings with members of Slough Borough Council to ensure that the voice of our members is properly represented as services are planned and developed.

For the next year I hope that we will continue to be able to grow and develop our activities for our members and the for the benefit of all in the Slough Community who need help to get 'Out and About'.

It has been a privilege to serve on the Board of Directors as Chairman and I thank my fellow trustees for all of their help and support during the year.

Sincerely,



26 June 2024

*Eleanor Cryer MBE*  
Trustee / Chairman of the Board of Directors



## **Slough Community Transport & Shopmobility Trustees Annual Report For the Year Ended 30 September 2023**

The Trustees present their report and the audited financial statements of the charity for the year ended September 2023. 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:

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

### **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 2023

## 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



- 5067 individual journeys provided
- Transport provided 5 days a week with the aim of having 13 accessible vehicles available Monday to Friday 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.
- 14 Summer holiday day trips for registered members and local care homes.
- Provided free transport to carers to enable them to accompany members to appointments

#### Contracts with Slough Borough Council

- Provided 12 School Contracts to assist 65 pupils with SEND to access education in Primary, Secondary and College settings

### SOCIAL IMPACT – from 1<sup>st</sup> October 2022 to 30<sup>th</sup> September 2023

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

 <b>Berkshire Vision</b> Supporting The Visually Impaired	Berkshire Blind Society	96 people across 12 trips
<b>Bucks Vision</b>	Bucks Vision	60 people across 12 trips
	Slough MENCAP	160 people with learning disabilities on 16 trips
<b>AGE CONCERN</b>	Day Care Transport	40 passengers to various destinations across 8 trips
<b>Local Nursing Homes</b>	Nursing Home Care	130 residents to various destinations across 20 trips

### SOCIAL IMPACT – from 1<sup>st</sup> October 2022 to 30<sup>th</sup> September 2023

254 Shoppings Delivered

1040 Medications Delivered

#### Employment

The direct services are provided by a team of 28 staff (drivers and passenger assistants) who between them have 194 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).

**Slough Community Transport & Shopmobility  
Trustees Annual Report  
For the Year Ended 30 September 2023**

Volunteers

4 people serving as Trustees.

14 people involved in Driving, Fundraising and Administration.

**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 21/22 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

**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 £50,532 deficit for the financial year ended 30<sup>th</sup> September 2023. The overall deficit is mainly due to the utilising the Charity's resources towards the continuation of transport in the community. In previous years the Charity received funding from various organisations towards the running of the Dial a Ride service which contributed towards the economies of scale. This funding is no longer available. However, in order to keep the service active and while working towards new funding sources, the trustees approved the utilisation of the reserves towards this year's operations.

There was a donation from CATSS for a value of £9,600.

Out and About (Dial-a-Ride) income has resumed after a hard stop during the pandemic. Our members and groups have steadily started to travel again and the numbers were nearly back to pre-pandemic times towards the end of the year.

Extended Services – school transport services were provided for the year ended September 2023. The Charity was successful on a 3 year tender for school transport services. The contract is for the years 23/24, 24/25 and 25/26. The Charity has also engaged on conversations to pilot a partnership with the Community Hub in the year 2023/24 which would increase the level of income.

The expenses for the year increased as the Charity had significant increases in vehicle repair and maintenance costs as the higher costs of parts throughout the sector were passed on to us as customers. The charity purchased a minibus during the year to reduce the spend on repairs of older buses.

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.

# **Slough Community Transport & Shopmobility Trustees Annual Report For the Year Ended 30 September 2023**

## **RESERVES POLICY**

The Charity has reviewed its policy and decided that there should be reserves equivalent to £70,000. The reserves include tangible assets that can be sold within 3 months. The net book value of the assets is £41,606 and the estimated market value of the FA as of the 31<sup>st</sup> January 2023 is £95,500. The Charity has not revalued the assets as it does not intend on selling them.

## **RESERVES POLICY**

<b>3 months' Expenses (based on estimated costs of closure)</b>	<b>70,000</b>
Unrestricted Reserves	82,423

The Reserves at 30<sup>th</sup> September 2023 amounted to £82,423 which is higher than our policy required funds of £70,000. 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. During the year ended 30<sup>th</sup> September 2023 the reserves above the 3-month expenditure were utilised to carry on providing the existing services to all its passengers.

The level of reserves is reviewed on an ongoing basis.

## **PLANS FOR FUTURE PERIODS**

Our plans for the future are as follows:

The primary aim for 2023/24 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 30<sup>th</sup> September 2024, 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. At the time of writing this report the Charity has secured funding from One Slough for the DAR. 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 is engaged 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. The rates are reviewed annually to ensure alignment with current inflation.
- 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.
- External services must run at a minimum annualised break-even point. As of the time of writing, the charity had won a three-year tender for a further extension of the extended services. This extension provides the opportunity to recover from the deficits generated in the previous years as there is a surplus forecast for each year. The contract prices allow for an annual increase with current inflation.
- Covid-19 response – the charity will continue providing community support services while there is a need for it from the Slough and surrounding areas.

## **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.



## Slough Community Transport & Shopmobility Trustees Annual Report For the Year Ended 30 September 2023

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

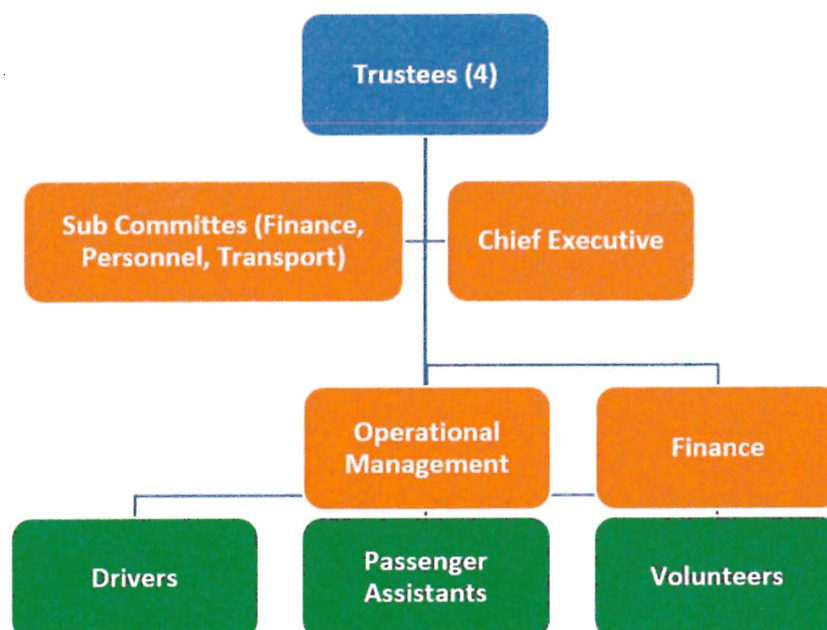
The Board meetings and Finance Committee meetings ensure an involved approach to the decision making process.

### 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.

**Slough Community Transport & Shopmobility  
Trustees Annual Report  
For the Year Ended 30 September 2023**

**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:

- 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.

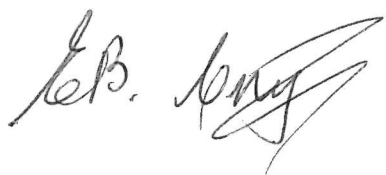
The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding 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 26<sup>th</sup> June <sup>2024</sup>~~2023~~ and signed on their behalf by:



**Mrs Eleanor Cryer MBE**  
Trustee/Chairman

26<sup>th</sup> June 2024

**Slough Community Transport & Shopmobility  
Independent Examiner's Report  
For the Year Ended 30 September 2023**

**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 2023 which are set out on pages 12 to 24.

**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: 27<sup>th</sup> June 2024

**Slough Community Transport & Shopmobility**  
**Statement of Financial Activities incorporating Income and Expenditure account**  
**For the Year Ended 30 September 2023**

		2023		2022
		Unrestricted funds	Restricted funds	
	Note	£	£	Total £
<b>Income and endowments from:</b>				
Donations and legacies	2	40,664	10,000	50,664
Charitable activities	3	365,989	-	365,989
Investments		287	-	287
Other	4	-	-	-
<b>Total incoming resources</b>		<b>406,940</b>	<b>10,000</b>	<b>416,940</b>
<b>Expenditure on:</b>				
Charitable activities	5	440,840	10,000	450,840
Governance Costs	6	16,632	-	16,632
<b>Total expenditure</b>		<b>457,472</b>	<b>10,000</b>	<b>467,472</b>
<b>Net income / (expenditure)</b>		<b>(50,532)</b>	<b>-</b>	<b>(50,532)</b>
<b>Transfers between funds</b>	19	41	(41)	-
<b>Net movement in funds</b>		<b>(50,491)</b>	<b>(41)</b>	<b>(50,532)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	19	132,914	65	132,979
<b>Total funds carried forward</b>	19	<b>82,423</b>	<b>24</b>	<b>82,447</b>

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 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	13	41,606	42,532
		<u>41,606</u>	<u>42,532</u>
<b>Current assets</b>			
Stocks	14	211	211
Debtors	15	86,487	62,329
Cash at bank and in hand	16	33,513	67,997
		<u>120,211</u>	<u>130,537</u>
<b>Creditors: amounts falling due within one year</b>	17	(61,854)	(40,090)
<b>Net current assets</b>		<u>58,357</u>	<u>90,447</u>
<b>Total assets less current liabilities</b>		<u>99,963</u>	<u>132,979</u>
<b>Creditors: amounts falling due after more than one year</b>	18	(17,516)	-
<b>Net assets</b>		<u>82,447</u>	<u>132,979</u>
<b>Charity Funds</b>			
Restricted funds	19	24	65
Unrestricted funds	19	82,423	132,914
<b>Total charity funds</b>	19	<u>82,447</u>	<u>132,979</u>

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

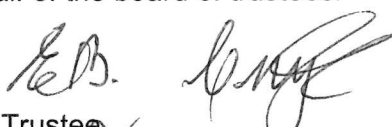
The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

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 26<sup>th</sup> June 2024.

Signed on behalf of the board of trustees.

Signature



Eleanor Cryer, Trustee

Date:

26<sup>th</sup> June 2024

The notes on pages 14 to 24 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 2023**

**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**  
**Notes to the Financial Statements**  
**For the Year Ended 30 September 2023**

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**  
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**(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**

The Charity has been successful on the tender for the renewal of a significant contract from which the charity derives a large proportion of their income. The contract is for a duration of three years. A forecast has been prepared for the year ending September 2024 which shows an estimated surplus of £25,000. The forecast for the following two years is a continuous surplus. Given the reserve balance of £82,447, 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**  
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**2 Income from donations and legacies**

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£		
Donated Services and Facilities			-	-
- Office facility	2,412	-	2,412	2,400
- Accounts software/services	3,917	-	3,917	3,917
CATSS	9,600	-	9,600	6,600
Staff activities	357	-	357	-
Tesco Fundraising	1,125	-	1,125	-
Harrison Fundraising	-	-	-	1,657
Members Donations	303	-	303	163
Shanly Foundation	2,000	-	2,000	-
Berkshire Community Foundation	5,000	-	5,000	-
The Edward Gosling Foundation	-	10,000	10,000	-
The National Lottery Community Fund	9,880	-	9,880	-
Langley Parish Church	130	-	130	-
Pharmacy and Testing services	5,940	-	5,940	8,760
	<b>40,664</b>	<b>10,000</b>	<b>50,664</b>	<b>23,497</b>

In the year ended 30 September 2023, the Income from donations and legacies was £50,664 (2022 - £23,497) of which £10,000 (2022 - £8,760) was attributable to Restricted funds and £40,664 (2022 - £14,737) was attributable to Unrestricted funds.

**3 Income from charitable activities**

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£		
One Slough (previously SPACE)				
- Dial-a-ride transport	-	-	-	7,506
- ShopMobility	-	-	-	-
- Covid19 Support Services	4,404	-	4,404	2,047
Extended Services	313,477	-	313,477	264,613
Out and About Membership and fares	48,108	-	48,108	31,524
Shopmobility Membership and fares	-	-	-	-
Shoppers Helper	-	-	-	-
	<b>365,989</b>	<b>-</b>	<b>365,989</b>	<b>305,690</b>

During the year ended 30 September 2023, the Income from charitable activities was £365,989 (2022 - £305,690) of which £0 (2022 - £9,553) was attributable to Restricted funds and £365,989 (2022 - £296,137) was attributable to Unrestricted funds.

**Slough Community Transport & Shopmobility**  
**Notes to the Financial Statements**  
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**4 Other income**

In the year ended 30 September 2023 the charity did not dispose of tangible assets. During the year ended 30 September 2022 the charity disposed of tangible assets and did not receive any income from the disposals made during the year.

**5 Analysis of expenditure on charitable activities**

Activity or Programme	Direct Costs Note 7 £	Support Costs Note 8 £	Total 2023 £	Total 2022 £
Extended Services	282,844	48,932	331,776	218,558
Out and About	35,958	25,870	61,828	121,538
Shopmobility	217	162	379	429
Covid19 Services	51,918	4,939	56,857	55,249
	<b>370,937</b>	<b>79,903</b>	<b>450,840</b>	<b>395,774</b>

In the year ended 30 September 2023 the Direct Costs were £370,937 (2022 - £313,560) and the Support Costs were £79,903 (2022 - £82,214).

**6 Governance costs**

	Direct Costs £	Support Costs £	Total 2023 £	Total 2022 £
Staff salaries	-	10,513	10,513	10,513
Independent examination fee	1,200	-	1,200	1,200
Other costs	-	4,919	4,919	5,320
	<b>1,200</b>	<b>15,432</b>	<b>16,632</b>	<b>17,033</b>

In the year ended 30 September 2023 the Direct Costs were £1,200 (2022 - £1,200) and the Support Costs were £15,432 (2022 - £15,883).

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

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**7 Allocation of Direct Cost**

Activity breakdown of Direct Cost	Extended Services	Out and About	ShopMobility	Covid19 Services	Total 2023	Total 2022
Salaries	202,773	16,898	-	16,898	236,569	211,524
Travel and subsistence	-	-	-	-	-	-
Other Staff costs	494	41	-	112	647	1,292
Maintenance of vehicles	25,912	11,498	-	29,926	67,336	32,881
Fuel cost (including rebate)	25,947	3,098	-	387	29,432	31,133
Vehicles Insurance	16,454	1,965	-	246	18,665	15,740
Other vehicles Cost / Parking	4,408	526	-	66	5,000	5,029
Telephone	1,857	155	-	155	2,167	2,496
Depreciation	3,204	1,422	217	3,701	8,544	10,602
General Insurance	367	245	-	32	644	644
Pension	1,428	110	-	-	1,538	1,714
Bad debts written off	-	-	-	-	-	-
Disposal of Fixed Assets	-	-	-	-	-	-
Other Expenses - Covid19	-	-	-	374	374	0
Health & Safety	-	-	-	21	21	505
	<b>282,844</b>	<b>35,958</b>	<b>217</b>	<b>51,918</b>	<b>370,937</b>	<b>313,560</b>

**8 Allocation of Support Cost**

Activity breakdown of Support Cost	Extended Services	Out and About	ShopMobility	Covid19 Services	Total 2023	Total 2022
Salaries	39,179	22,083	-	1,685	62,947	62,947
Travel and subsistence	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Postage, Printing and Stationery	519	272	-	26	817	765
Depreciation	74	39	-	4	117	178
Subscriptions and Memberships	164	86	-	8	258	211
Computer Expenses	182	96	-	9	287	460
Property Expenses	4,496	2,360	-	225	7,081	7,587
Repairs and Maintenance	-	-	-	-	-	-
General Insurance	639	53	-	53	745	644
Bad debts	-	-	-	-	-	-
Sundry Expenses	102	53	-	5	160	2,277
Legal and Professional Fees	3,230	646	162	2,907	6,945	6,751
Bank Charges	347	182	-	17	546	394
	<b>48,932</b>	<b>25,870</b>	<b>162</b>	<b>4,939</b>	<b>79,903</b>	<b>82,214</b>

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.

**Slough Community Transport & Shopmobility**  
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**9 Net income / (expenditure) for the year**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets	8,676	10,805
(Gain) / loss on sale of tangible fixed assets	-	-
Cost of stock recognised as an expense	-	-
	<b><u>8,676</u></b>	<b><u>10,805</u></b>

**10 Independent examiners' remuneration**

The independent examiners' remuneration amounts to an independent examination fee of £1,200 (2022 - £1,200 ).

**11 Trustees' and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year (2022: £Nil). The chief executive officer postponed £2,562 training allowance for payment on the year ending September 2023 (2022: £2,562).

**12 Staff costs and employee benefits**

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

	<b>2023</b>	<b>2023</b>	<b>2022</b>	<b>2022</b>
	<b>Number</b>	<b>FTE</b>	<b>Number</b>	<b>FTE</b>
Charitable activities	26	14	24	13
Governance	2	2	2	2
	<b><u>28</u></b>	<b><u>16</u></b>	<b><u>26</u></b>	<b><u>15</u></b>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	302,415	276,551
Social security	7,612	8,431
Defined contribution pension costs	1,538	1,714
	<b><u>312,082</u></b>	<b><u>286,696</u></b>

There were no redundancy / termination payments (2022 - £Nil).

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



**Slough Community Transport & Shopmobility**  
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**13 Tangible fixed assets**

	Freehold, Land and Buildings £	Scooters & Wheelchairs £	Fixtures and Fittings £	Motor Vehicles £	Computer Equipment £	Total £
<b>Cost or valuation</b>						
As at 1 October 2022	-	9,277	2,101	359,990	8,193	379,561
Prior year restatement	-	-	-	-	-	-
Additions	-	-	-	7,750	-	7,750
Disposals	-	-	-	-	-	-
<b>At 30 Sep 2023</b>	<b>-</b>	<b>9,277</b>	<b>2,101</b>	<b>367,740</b>	<b>8,193</b>	<b>387,311</b>
<b>Depreciation</b>						
As at 1 October 2022	-	8,190	1,735	319,003	8,101	337,029
Prior year restatement	-	-	-	-	-	-
Charge for the Year	-	217	55	8,327	77	8,676
Disposals	-	-	-	-	-	-
<b>At 30 Sep 2023</b>	<b>-</b>	<b>8,407</b>	<b>1,790</b>	<b>327,330</b>	<b>8,178</b>	<b>345,705</b>
<b>Net Book Value</b>						
<b>At 30 Sep 2023</b>	<b>-</b>	<b>870</b>	<b>311</b>	<b>40,410</b>	<b>15</b>	<b>41,606</b>
At 30 Sep 2022	-	1,087	366	40,987	92	42,532

There were no disposals for the year.

**14 Stocks**

	2023 £	2022 £
Shopmobility Sundries (Radar keys, etc)	211	211
	<b>211</b>	<b>211</b>

**15 Debtors**

	2023 £	2022 £
Trade debtors	48,844	30,221
Other Debtors	4,900	4,854
Social Security and other taxes	5,362	3,825
Prepayments and accrued income	27,381	23,429
	<b>86,487</b>	<b>62,329</b>

**16 Cash at bank and in hand**

	2023 £	2022 £
Cash and cash equivalents	33,513	67,997
	<b>33,513</b>	<b>67,997</b>

**Slough Community Transport & Shopmobility**  
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**17 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	44,227	26,744
Other creditors	13,365	6,354
Accruals and deferred income	4,262	6,992
	<b>61,854</b>	<b>40,090</b>

**18 Long Term Liabilities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trustee	10,000	-
Employee	7,516	-
	<b>17,516</b>	<b>-</b>

Loans for a total value of £17,516 (2022 - £Nil) are due in after September 2024.

**19 Fund reconciliation**

	<b>1 October 2022 balance b/fwd</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>30 September 2023 balance c/fwd</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted Funds</b>					
Fixed Assets Fund	65	-	-	(41)	24
Donation - DAR	-	10,000	(10,000)	-	-
<b>Total Restricted Funds</b>	<b>65</b>	<b>10,000</b>	<b>(10,000)</b>	<b>(41)</b>	<b>24</b>
<b>Unrestricted Funds</b>					
Designated Funds	-	-	-	-	-
General unrestricted Funds	132,914	406,940	(457,472)	41	82,423
<b>Total Unrestricted Funds</b>	<b>132,914</b>	<b>406,940</b>	<b>(457,472)</b>	<b>41</b>	<b>82,423</b>
<b>Total Funds</b>	<b>132,979</b>	<b>416,940</b>	<b>(467,472)</b>	<b>-</b>	<b>82,447</b>

**Fixed Assets Fund:** The transfer relates to depreciation on a restricted asset.

**Donation DAR -** Funds of £10,000 were made towards the specific DAR projects.

**Slough Community Transport & Shopmobility**  
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	1 October 2021 balance b/fwd £	Incoming Resources £	Outgoing Resources £	Transfers £	30 September 2022 balance c/fwd £
<b>Restricted Funds</b>					
SPACE - Dial A Ride Transport	-	7,506	(7,506)	-	-
SPACE - ShopMobility	-	-	-	-	-
SPACE - Pandemic Services	-	2,047	(2,047)	-	-
Fixed Assets Fund	106	-	-	(41)	65
Covid19 Pandemic Funding	-	8,760	(8,760)	-	-
<b>Total Restricted Funds</b>	<b>106</b>	<b>18,313</b>	<b>(18,313)</b>	<b>(41)</b>	<b>65</b>
<b>Unrestricted Funds</b>					
Designated Funds	-	-	-	-	-
General unrestricted Funds	216,447	310,920	(394,494)	41	132,914
<b>Total Unrestricted Funds</b>	<b>216,447</b>	<b>310,920</b>	<b>(394,494)</b>	<b>41</b>	<b>132,914</b>
<b>Total Funds</b>	<b>216,553</b>	<b>329,233</b>	<b>(412,807)</b>	<b>-</b>	<b>132,979</b>

**SPACE Dial-a-ride transport:** Funds of £7,506 were made towards the Dial-a-ride transport project

**SPACE Pandemic Services:** Funds of £2,047 were made towards response services during the Covid-19

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

**20 Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	41,582	24	41,606
Current Assets	120,211	-	120,211
Current Liabilities	(61,854)	-	(61,854)
Long Term Liabilities	(17,516)	-	(17,516)
<b>Net assets at 30 September 2023</b>	<b>82,423</b>	<b>24</b>	<b>82,447</b>
	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	42,467	65	42,532
Current Assets	130,537	-	130,537
Current Liabilities	(40,090)	-	(40,090)
<b>Net assets at 30 September 2022</b>	<b>132,914</b>	<b>65</b>	<b>132,979</b>

**Slough Community Transport & Shopmobility**  
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**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 £1,538 (2022 - £1,714).

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).

In the year a loan was made from a Trustee for a value of £10,000. This loan is repayable within 3 years and interest free.

**23 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:

	<b>Year to 30-Apr-23 £</b>
Turnover	278,753
Resultant operating surplus / (deficit) for the year	1,436
Reserves as at 30 April 2023	12.089

The joint venture made donations to the three-member organisations of £9,600 each (2022-£6,600), based on the results for the Year.