

Slough Community Transport & Shopmobility
Financial Statements
For the Year Ended 30 September 2024

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Slough Community Transport & Shopmobility
Charity Reference and Administrative Details
For the Year Ended 30 September 2024

Charity registration number	1096970
Company registration number	04624397
Trustees	Mrs E Cryer (Chairman) Miss M Martinez Monroy (Honorary Treasurer) Mr R Mingard (Vice Chairman) Mr R Gray
Chief executive officer	George Howard
Registered office	Upton Hospital Albert Street Slough Berkshire SL1 2BJ
Independent Examiner	FLB Audit LLP Chartered Accountants & Statutory Auditors 1010 Eskdale Road Winnersh Triangle Wokingham RG41 5TS
Bankers	National Westminster Bank 118 High Street Slough Berkshire SL1 1JH

**Slough Community Transport & Shopmobility
Trustees Annual Report
For the Year Ended 30 September 2024**

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 very popular in 2024, 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 member's 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 continued to provide Home to School transport on behalf of Slough Borough Council. A marvellous 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. One of the fruits of this collaboration was a request from the Borough Council for Slough Community Transport to host the pilot of the Safer Streets initiative 'Street Guardians'; we look forward to hearing how this will progress through the coming year.

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,



25 Jul 2025

Eleanor Cryer MBE

Trustee / Chairman of the Board of Directors

Slough Community Transport & Shopmobility Trustees Annual Report For the Year Ended 30 September 2024

The Trustees present their report and the audited financial statements of the charity for the year ended September 2024. 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 aim to support vulnerable members of the community to access the local area within a safe space

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), the short-term loan of wheelchairs and scooters and town centre support services.

Slough Community Transport & Shopmobility Trustees Annual Report For the Year Ended 30 September 2024

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

- 6,307 individual journeys provided (5,067 in the previous year)
- 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.
- Provided free transport to carers to enable them to accompany members to appointments.
- 14 Summer holiday day trips for registered members and local care homes.
- 2 Grant funded free trips to Legoland Windsor for 27 Children with Additional Needs and their Carers.

Contracts with Slough Borough Council

- Provided 12 School Contracts to assist 72 pupils with SEND to access education in Primary, Secondary and College settings (65 pupils in the previous year)
- Starting in April 2024, Lead Organisation for the Street Guardian Scheme, providing 720 hours of coordination of volunteers.

SOCIAL IMPACT – from 1st October 2023 to 30th September 2024

Groups Supported: Total of 1,238 people (1,084 in the previous year) transported through 416 organised trips

 Berkshire Vision Supporting The Visually Impaired	Berkshire Blind Society	96 people across 12 trips
<u>Bucks Vision</u>	Bucks Vision	60 people across 12 trips
 SLOUGH MENCAP	Slough MENCAP	160 people with learning disabilities on 16 trips
<u>AGE CONCERN</u>	Day Care Transport	576 people to local day centres
<u>Local Nursing Homes</u>	Nursing Home Care	130 residents to various destinations across 16 trips
<u>Seated Exercise</u>	Langley Free Church	96 trips provided
<u>Stoke Park Trust</u>	Activities Centre	120 trips provided

**Slough Community Transport & Shopmobility
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SOCIAL IMPACT – from 1st October 2023 to 30th September 2024

252 Shoppings Delivered (254 in the previous year)

2,912 Medications Delivered (1,040 in the previous year)

Employment

The direct services are provided by a team of 28 staff (drivers and passenger assistants) who between them have over 154 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

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.

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 a £93,060 surplus for the financial year ended 30th September 2024. The overall surplus is mainly due to the fact that the Charity is no longer funding all its activities out of the existing reserves. From the pandemic until August 2023 the Charity utilised the existing reserves to fund activities that were running at a deficit as the Trustees decided that the provision of the service was a key priority while the economy recovered post-pandemic.

The Charity's surplus of £93,060 includes grants and donations received during the year that apply to a period extending To the year ending 30th September 2025. These funds are classified as Restricted, £21,099 and Designated, £5,000.

The Charity's current vision is to regenerate its reserves with the main purpose of replacing the existing ageing fleet. The repairs cost to the vehicles have significantly increased due to the age of the buses. The forecast increased labour costs for the next two years of the existing contract with Slough Borough Council is also a factor to consider when reviewing the level of reserves for the next two to three years.

Slough Community Transport & Shopmobility

Trustees Annual Report

For the Year Ended 30 September 2024

During the year the Charity received a donations from CATSS of £8,000.

Out and About (Dial-a-Ride) income has slowly increased and the Charity was able to secure funding from One Slough for £15,000 for the period from the 1st August 2024 to the 30th June 2025. Out of this funding, £7,193 was utilised in the year ended 30th September, contributing towards the Out and About cost. Our members and groups have continued to increase their passenger journeys (1,240 more journeys than the previous year). The overall cost of this service is in the region of £78K and this is funded by the DAR income and yearly memberships (87%) and Donations received from outside bodies (4%). Our big thanks you goes to organisations such as the National Lottery and Berkshire Community Foundation, as they each awarded £10K and £5K for the running of this essential service. It is important to note that the rest of the cost of the Out and About services is funded by the surplus that Charity generates via its Extended Services.

The Charity also received donations towards specific activities such as the summer trips (various) and the school trip to Legoland (St Marys School).

Extended Services – school transport services were provided for the year ended September 2024. 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 number of children transported has increased from 65 to 72 and the Charity continues with its commitment to provide excellent caring transport to our young people.

Our Community Support Services have increased during the year as we worked in partnership with local pharmacies to deliver medication to vulnerable residents.

In April 2024 the Charity became the Lead Organisation for the local Street Guardians scheme and received £28,000 income towards the initial set up cost and providing the service for the period April 2024 to April 2025.

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 to replace an existing bus that had been off the road for a long period of time.

The main activities are funded by way of restricted and unrestricted funds.

RESERVES POLICY

The Charity has reviewed its policy and decided that there should be reserves equivalent to £70,000.

The total Reserves at 30th September 2024 amounted to £175,507 of which £149,4089 are unrestricted. Excluding our fixed assets, the freely available reserves value is £108,615. This is higher than our policy required funds of £70,000. Any reserves above the Reserve Policy required amount 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.

The level of reserves is reviewed on an ongoing basis.

RESERVES POLICY

Reserves Policy required funds	70,000	
Total Reserves	175,507	Note 19
Unrestricted Reserves	149,408	Note 19
Excluding Fixed Assets	40,793	Note 13
Available Reserves	108,615	
Available Reserves after Reserves Policy required funds	38,615	

Slough Community Transport & Shopmobility Trustees Annual Report For the Year Ended 30 September 2024

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 30th 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 continued need to generate additional funding (Donations, other Funding and member fares. The funding from ONE SLOUGH restarted in August 2024 and it has eased the pressure on passing on the increased costs of transport to our members. The Charity will continue seeking funding from outside bodies as the estimated annual deficit for this service is approximately £15K.
- **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 an 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. .
- **Community Essential Services** – 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.

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.

Slough Community Transport & Shopmobility

Trustees Annual Report

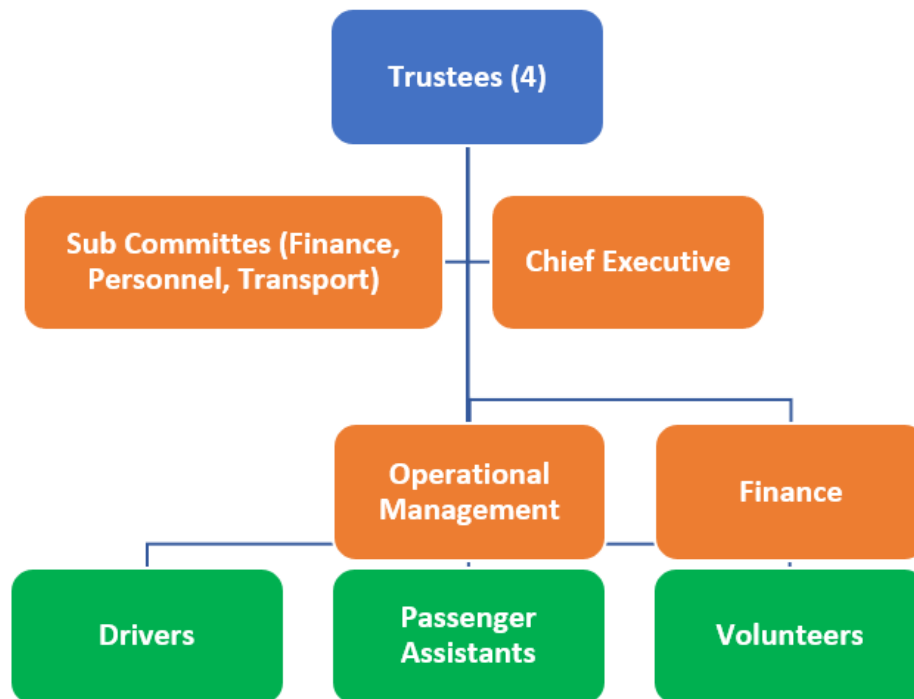
For the Year Ended 30 September 2024

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 2024**

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 24th July 2025 and signed on their behalf by:



Mrs Eleanor Cryer MBE
Trustee/Chairman

25 Jul 2025

**Slough Community Transport & Shopmobility
Independent Examiner's Report
For the Year Ended 30 September 2024**

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 2024 which are set out on pages 13 to 25.

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
FLB Audit LLP
Chartered Accountants & Statutory Auditors
1010 Eskdale Road
Winnersh Triangle
Wokingham
RG41 5TS*

Date: 25 Jul 2025

Slough Community Transport & Shopmobility
Statement of Financial Activities
For the Year Ended 30 September 2024

				As restated	
				2023	
		2024			
		Unrestricted funds	Restricted funds		
				Total	Total
Note	£	£		£	£
Income and endowments from:					
Donations and legacies	2	20,141	11,796	31,937	44,724
Charitable activities	3	508,180	43,000	551,180	371,929
Investments	4	565	-	565	287
Other		-	-	-	-
Total incoming resources		528,886	54,796	583,682	416,940
Expenditure on:					
Charitable activities	5	441,184	35,566	476,751	450,840
Governance Costs	6	13,871	-	13,871	16,632
Total expenditure		455,056	35,566	490,622	467,472
Net income / (expenditure)		73,830	19,230	93,060	(50,532)
Transfers between funds		19	(1,845)	1,845	-
Net movement in funds		71,985	21,075	93,060	(50,532)
Reconciliation of funds:					
Total funds brought forward	19	82,423	24	82,447	132,979
Total funds carried forward		19	154,408	21,099	175,507
					82,447

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 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	40,793	41,606
		<u>40,793</u>	<u>41,606</u>
Current assets			
Stocks	14	211	211
Debtors	15	92,941	86,487
Cash at bank and in hand	16	91,826	33,513
		<u>184,978</u>	<u>120,211</u>
Creditors: amounts falling due within one year	17	(50,264)	(61,854)
Net current assets		134,714	58,357
		<u>175,507</u>	<u>99,963</u>
Total assets less current liabilities		175,507	99,963
Creditors: amounts falling due after more than one year	18	-	(17,516)
		<u>175,507</u>	<u>82,447</u>
Net assets		175,507	82,447
Charity Funds			
Restricted funds	19	21,099	24
Unrestricted funds	19	154,408	82,423
Total charity funds	19	175,507	82,447

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 24th July 2025.

Signed on behalf of the board of trustees.

Signature
Eleanor Cryer, Trustee

Date: 25 Jul 2025

The notes on pages 15 to 26 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 2024

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 2024

(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 financial statements have been prepared on a going concern basis. A significant contract from which the charity derives a large proportion of their income has been renewed for the period 1st September 2023 to July 2026.

As the trustees review the operational projections for the next two years and the current charity commitments, they consider the going concern basis to be appropriate

(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 2024

2 Income from donations and legacies

	Unrestricted	Restricted	Total 2024	As restated Total 2023
	£	£		
Donated Services and Facilities			-	-
- Office facility	2,400	-	2,400	2,412
- Accounts services	3,744	-	3,744	3,917
CATSS	8,000	-	8,000	9,600
Staff activities	-	-	-	357
Tesco Fundraising	375	-	375	1,125
Langley Neighbourhood Forum	502	-	502	-
Summer Trips Donation	-	500	500	-
St Mary's School Donation Trips	-	1,296	1,296	-
Members Donations	120	-	120	303
Shanly Foundation	-	-	-	2,000
Berkshire Community Foundation	5,000	-	5,000	5,000
The Edward Gosling Foundation	-	-	-	10,000
The National Lottery Community Fund	-	10,000	10,000	9,880
Langley Parish Church	-	-	-	130
	20,141	11,796	31,937	44,724

In the year ended 30 September 2024, the Income from donations and legacies was £31,937 (2023 - £44,724) of which £11,796 (2023 - £Nil) was attributable to Restricted funds and £24,141 (2023 - £44,724) was attributable to Unrestricted funds.

The comparatives have been restated in the prior year to better reflect the allocation of funds. There has not been overall impact on income.

3 Income from charitable activities

	Unrestricted	Restricted	Total 2024	As restated Total 2023
	£	£		
One Slough (previously SPACE)				
- Dial-a-ride transport	-	15,000	15,000	-
Community Support Services	6,811	-	6,811	10,344
Extended Services	439,818	-	439,818	313,477
Out and About Membership and fares	61,551	-	61,551	48,108
Street Guardians	-	28,000	28,000	-
	508,180	43,000	551,180	371,929

During the year ended 30 September 2024, the Income from charitable activities was £551,180 (2023 - £371,929) of which £43,000 (2023 - £Nil) was attributable to Restricted funds and £508,180 (2023 - £371,929) was attributable to Unrestricted funds.

The comparatives have been restated in the prior year to better reflect the allocation of funds. There has not been overall impact on income.

Slough Community Transport & Shopmobility
Notes to the Financial Statements
For the Year Ended 30 September 2024

4 Other income

In the year ended 30 September 2024 the charity received £565 in bank interest (2023 - £287)

5 Analysis of expenditure on charitable activities

Activity or Programme	Direct Costs Note 7 £	Support Costs Note 8 £	As restated	
			Total 2024	Total 2023
			£	£
Extended Services	315,016	58,878	373,894	369,116
Out and About	54,630	23,563	78,193	71,828
Shopmobility	894	-	894	379
Community Support Services	6,290	2,397	8,687	9,517
Street Guardians	7,691	7,392	15,083	-
	384,521	92,230	476,751	450,840

In the year ended 30 September 2024 the Direct Costs were £384,521 (2023 - £370,937) and the Support Costs were £92,230 (2023 - £79,903).

The prior year balances for Extended Services, Out and About and Community Support Services have been restated to better reflect the allocation costs towards each activity.

6 Governance costs

	Direct Costs £	Support Costs £	Total 2024 £	Total 2023 £
Staff salaries	-	9,577	9,577	10,513
Independent examination fee	1,300	-	1,300	1,200
Other costs	-	2,994	2,994	4,919
	1,300	12,571	13,871	16,632

In the year ended 30 September 2024 the Direct Costs were £1,300 (2023 - £1,200) and the Support Costs were £12,571 (2023 - £15,432).

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

Slough Community Transport & Shopmobility
Notes to the Financial Statements
For the Year Ended 30 September 2024

7 Allocation of Direct Cost

As restated

Activity breakdown of Direct Cost	Extended Services	Out and About	ShopMobility	Community Support Services	Street Guardians	Total 2024	Total 2023
Salaries	214,792	39,105	-	5,079	7,618	266,594	236,569
Travel and subsistence						-	-
Other Staff costs	1,246	11	-	1	2	1,260	647
Maintenance of vehicles	50,806	7,863	-	605	-	59,274	67,336
Maintenance of Scooters	-	-	720	-	-	720	-
Fuel cost (including rebate)	17,607	2,725	-	210	-	20,542	29,432
Vehicles Insurance	16,102	2,492	-	192	-	18,786	18,665
Other vehicles Cost / Parking	4,361	679	-	53	3	5,096	5,000
Telephone	1,796	278	-	21	-	2,095	2,167
Depreciation	7,068	1,094	174	84	-	8,420	8,544
General Insurance / review	-	-	-	-	-	-	644
Pension	1,203	342	-	44	66	1,655	1,538
Bad debts written off	-	30	-	-	-	30	-
Disposal of Fixed Assets	-	-	-	-	-	-	-
Other Expenses - Covid19	-	-	-	-	-	-	374
Health & Safety	35	11	-	1	2	49	21
	315,016	54,630	894	6,290	7,691	384,521	370,937

8 Allocation of Support Cost

As restated

Activity breakdown of Support Cost	Extended Services	Out and About	ShopMobility	Community Support Services	Street Guardians	Total 2024	Total 2023
Salaries	42,564	20,218	-	2,128	2,128	67,038	62,947
Travel and subsistence						-	-
Telephone						-	-
Postage, Printing and Stationery	592	280	-	30	30	932	817
Depreciation	69	32	-	3	2	106	117
Subscriptions and Memberships	119	57	-	6	6	188	258
Computer Expenses	574	273	-	29	29	905	287
Property Expenses	5,382	840	-	56	4,438	10,716	7,081
General Insurance	1,060	166	-	11	88	1,325	745
Sundry Expenses	783	372	-	39	39	1,233	160
Legal and Professional Fees	7,372	1,152	-	77	614	9,215	6,945
Bank Charges	363	173	-	18	18	572	546
	58,878	23,563	-	2,397	7,392	92,230	79,903

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
Notes to the Financial Statements
For the Year Ended 30 September 2024

9 Net income / (expenditure) for the year

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

	2024	2023
	£	£
Depreciation of tangible fixed assets	8,542	8,676
(Gain) / loss on sale of tangible fixed assets	-	-
Cost of stock recognised as an expense	-	-
	<u>8,542</u>	<u>8,676</u>

10 Independent examiners' remuneration

The independent examiners' remuneration amounts to an independent examination fee of £1,300 (2023 - £1,200).

11 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2023: £Nil). The chief executive officer postponed £2,562 training allowance for payment on the year ending September 2024 (2023: £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:

	2024	2024	2023	2023
	Number	FTE	Number	FTE
Charitable activities	26	14	26	14
Governance	2	2	2	2
	<u>28</u>	<u>16</u>	<u>28</u>	<u>16</u>

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

	2024	2023
	£	£
Wages and salaries	341,541	302,415
Social security	1,669	7,612
Defined contribution pension costs	1,655	1,538
	<u>344,865</u>	<u>312,082</u>

There were no redundancy / termination payments (2023 - £Nil). During the year the Charity claimed unused NIC Eer Allowances for the tax years 18/19 and 19/20 for a value of £8,595. No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

Slough Community Transport & Shopmobility
Notes to the Financial Statements
For the Year Ended 30 September 2024

13 Tangible fixed assets

	Scooters & Wheelchairs £	Fixtures and Fittings £	Motor Vehicles £	Computer Equipment £	Total £
Cost or valuation					
As at 1 October 2023	9,277	2,101	367,740	8,193	387,311
Prior year restatement	-	-	-	-	-
Additions	-	-	6,560	1,169	7,729
Disposals	-	-	-	-	-
At 30 Sep 2024	9,277	2,101	374,300	9,362	395,040
Depreciation					
As at 1 October 2023	8,407	1,790	327,330	8,178	345,705
Prior year restatement	-	-	-	-	-
Charge for the Year	174	47	8,246	75	8,542
Disposals	-	-	-	-	-
At 30 Sep 2024	8,581	1,837	335,576	8,253	354,247
Net Book Value					
At 30 Sep 2024	696	264	38,724	1,109	40,793
At 30 Sep 2023	870	311	40,410	15	41,606

14 Stocks

	2024 £	2023 £
Shopmobility Sundries (Radar keys, etc)	211	211
	211	211

15 Debtors

	2024 £	2023 £
Trade debtors	49,948	48,844
Other Debtors	6,293	4,900
Social Security and other taxes	7,013	5,362
Prepayments and accrued income	29,687	27,381
	92,941	86,487

16 Cash at bank and in hand

	2024 £	2023 £
Cash and cash equivalents	91,826	33,513
	91,826	33,513

Slough Community Transport & Shopmobility
Notes to the Financial Statements
For the Year Ended 30 September 2024

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	30,219	44,227
Other creditors	15,448	13,365
Accruals and deferred income	4,597	4,262
	50,264	61,854

18 Long Term Liabilities

	2024 £	2023 £
Trustee	0	10,000
Employee	0	7,516
	0	17,516

Loans for a total value of £Nil (2023 - £17,516) are due in after September 2024.

19 Fund reconciliation

	1 October 2023 balance b/fwd £	Incoming Resources £	Outgoing Resources £	Transfers £	30 September 2024 balance c/fwd £
Restricted Funds					
Fixed Assets Fund	24	-	-	(24)	-
National Lottery Community Fund	-	10,000	(10,000)	-	-
One Slough Funding	-	15,000	(8,687)	1,869	8,182
Donation - Summer Trips	-	1,796	(1,796)	-	-
Street Guardians	-	28,000	(15,083)	-	12,917
Total Restricted Funds	24	54,796	(35,566)	1,845	21,099
Unrestricted Funds					
Designated Funds	-	5,000	-	-	5,000
	-	5,000	-	-	5,000
General unrestricted Funds	82,423	523,886	(455,056)	(1,845)	149,408
Total Unrestricted Funds	82,423	528,886	(455,056)	(1,845)	154,408
Total Funds	82,447	583,682	(490,622)	-	175,507

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

National Lottery Community Fund - Funds of £10,000 were made towards the specific DAR projects.

One Slough Funding - Funding towards the DAR service was received by One Slough to contribute towards the service for the period 1st Aug24 to 30th Jun25

Donation Trips - Funds received for Trips from the Hedgerley Women Fellowship and the St Mary's School

Street Guardians - Funding towards a new pilot service in partnership with SBC was received. The funding applies to the period 1st Oct24 to 30th Apr25.

Designated Funds - Funding towards the provision of DAR passenger trips.

Slough Community Transport & Shopmobility
Notes to the Financial Statements
For the Year Ended 30 September 2024

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

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.

20 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	40,793	-	40,793
Current Assets	163,879	21,099	184,978
Current Liabilities	(50,264)	-	(50,264)
Long Term Liabilities	-	-	-
Net assets at 30 September 2024	154,408	21,099	175,507

	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)
Net assets at 30 September 2023	82,423	24	82,447

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 £1,655 (2023 - £1,538).

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

Slough Community Transport & Shopmobility
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22 Related party disclosure

In the year a donation was made by a Trustee for a value of £3,744 (2023: £3,917). The donation was for bookkeeping services (amount).

As at the year end there was a loan amount owed to a Trustee for a value of £10,000 (2023: £10,000).

As at the year end there is an amount outstanding towards the chief executive officer of £2,562 (2023: £2,562).

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:

	Year to 30-Apr-24 £
Turnover	300,414
Resultant operating surplus / (deficit) for the year	6,687
Reserves as at 30 April 2024	18,776

The company made donations to the three-member organisations of £8,000 each (2023-£9,600), based on the results for the Year.

24 Post Balance Sheet Event

In February 2025 the loan for £10,000 was donated to the charity towards the purchase of a bus. Therefore the loan is no longer repayable.