

Annual Report



2020 to 2021



Charity Number 1002805

THE AIMS AND OBJECTIVES OF LUTON SHOPMOBILITY

Our Vision

To provide a service for people with mobility difficulties.

Our Mission Statement

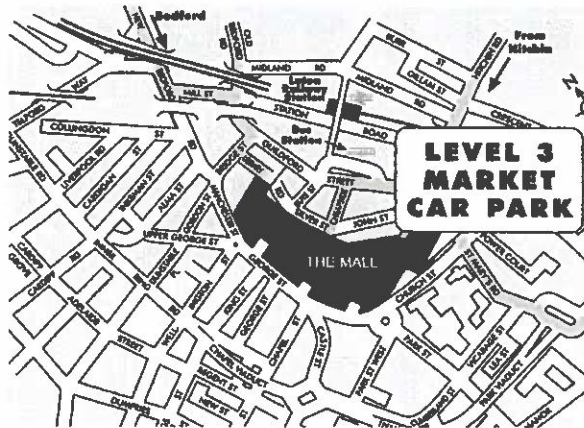
We are committed to creating an environment in which the individual difference of all our members is recognised and valued and that all members are entitled to use our services with dignity and respect.

Our Values

To continue to promote independent living.

**LUTON SHOPMOBILITY
23rd July 1991**

Registered Charity No. 1002805



WHERE TO FIND LUTON SHOPMOBILITY?

Luton Shopmobility is located on the 3rd floor of the Market Car Park, within the Mall Shopping Centre. SAT NAV LU1 2JX

It is easily accessible by bus, car or taxi.

Alternatively people entering The Mall Luton's foyer entrance at Church Street can use the intercom connection for assistance. A chair or scooter will be brought to you at the entrance.

HOW DO WE HELP PEOPLE?

Apart from being staffed by excellent, caring volunteers, who deal sympathetically and cheerfully with all our visitors, we feel that we have equipment that will cater for most needs.

To date we have:

30 Electric scooters

6 Manual wheelchairs of various sizes

2 Electric Powerchairs

Website www.lutonshopmobility.co.uk



@LShopmobility



Luton Shopmobility

CHAIR REPORT 2019/2020

I thought a year ago that we had just been through our trickiest year but for Shopmobility 2020/21 has been, by some distance the hardest I can remember for the organisation.

Although its been the most challenging year year we have ever faced, I am so proud of the way we have come through this together. The Governments Furlough Scheme has enabled us continue to pay the team and extend the operation of Shopmobility but we face our biggest funding challenge as we come out of the pandemic. Our membership is down and user numbers are at all time low as public confidence in just going out to shop or visit the Town centre is compromised. This is a challenge that will continue through 2021/2022.

I would like to thank each and every one of the committee members for their support and guidance, its really appreciated.

Jayn has lead her team creating a positive, enthusiastic culture that gives great service to all that visit and beyond. Jayn's challenge is to maximise the funding streams possible from all sources moving forward. Special thanks to Pam and Liz who work with Jayn on a day to day basis and have together created a fantastic, friendly and welcoming enviroment for all our customers, thank you.

As always we are most grateful to our volunteers for the hours of their own time they give us, without their support we would certainly find it difficult to function.

COVID-19 has affected us all in different ways but for the Shopmobility team of staff and volunteers it has been a stop start year that is still causing massive disruption. We had no choice but to close the scheme for a period of time for the safety of all but everyone stayed in touch with each other, supported one another for which I am so very proud, thank you.

Good luck to all for 2021/2022 and beyond

Roy Greening
Chair Shopmobility

Treasurers Report 2020/2021

Income this year has been as follows due to COVID-19

Donations & Funding	£ 44,261
Charitable Activities	£ 1,562
Sales of Goods	£ 2,124
Government Grants	£ 30,804
Other	<u>£ 2,700</u>
Total	£ 81,451

During this year we have been unable to promote our charity during the pandemic, except for.....

Purple Tuesday
November 2020

Thank you all for your support.



Dixie Kightley
Treasurer
Luton Shopmobility



Managers' Report 2020/2021

This year has been horrid - Like everyone else we have suffered during the pandemic.

COVID 19

1st Lockdown - We temporarily closed due to COVID-19 on Monday 23rd March 2020. Following assessment by the Mall Luton on 23rd June 2020 then we re-opened on Monday 3rd August 2020 – COVID Secure.

2nd Lockdown - Closed on 5th November 2020 % re-opened 3rd December 2020.

3rd Lockdown - Closed 6th January 2021 and re-opened 19th April 2021.

I am proud to be a C19 Community Champion for Luton Borough Council along with my colleague Pam.



We are trying to promote the scheme to attract customers but it is very difficult during this unprecedented time. A huge thank you to all the staff and volunteers.

We are working in partnership with South Beds Dial-a-Ride offering a unique service funded by the National Lottery.

SOUTH BEDS DIAL-A-RIDE

and

LUTON SHOPMOBILITY working together, for you



'Safe', reliable, friendly transport to Luton Shopmobility

'COVID-19 compliant' door-to-door transport

Physical barrier protection between driver & passengers,
1.5m minimum social distancing, all surfaces daily 99.9999%
disinfected, masks **MUST** be worn (unless exempt)

Easy access minibuses, including wheelchairs.

**All drivers & Shopmobility Staff
DBS checked & Dementia Friends**

Flat fare within Luton £5 each way

Essential companions travel free

One membership covers all



Call South Beds Dial-a-Ride - (01582) 235454

I am determined that we will enjoy our 30th year as we are a small charity in the centre of your community who is

Big Enough To Cope – Small Enough To Care

Jayn Harris - Manager

LUTON SHOP MOBILITY

LEVEL 3
MARKET CAR PARK,
THE MALL LUTON
SATNAV: LU1 2JX
WWW.LUTONSHOPMOBILITY.CO.UK

FOR HIRE
ELECTRIC SCOOTERS
MONDAY - FRIDAY
9-4

WE GIVE FREEDOM AND INDEPENDENCE TO
LESS MOBILE PEOPLE

TEL: 01582 738936

Thank You

The staff, volunteers and trustees of Luton Shopmobility express their sincere thanks to all the companies, individuals and charitable sources that have been generous in providing financial support to the Scheme during the past year, including

Blakemore Foundation
Bedfordshire & Luton Community Foundation
National Lottery Community Fund Covid 19
The Mall Luton
The Greenhall Foundation



In partnership with

**THE NATIONAL LOTTERY
COMMUNITY FUND**

Thank You for your support

LUTON SHOPMOBILITY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Registered Charity Number: 1002805

Miller & Co.
Statutory Auditors
Chartered Accountants
5 Imperial Court
Laporte Way
Luton
LU4 8FE

LUTON SHOPMOBILITY
FINANCIAL STATEMENTS
for the year ended 31 March 2021

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LUTON SHOPMOBILITY
TRUSTEES ANNUAL REPORT
for the year ended 31 March 2021

Reference and administrative details

Status: Unincorporated association established on 23 July 1990 and formalised by a constitution dated 13 February 1991 and amended on 23 June 1999, 9 October 2003 and 11 April 2017 and registered as a charity on 9 May 1991.

Charity number: 1002805

Principal address: C/o Mall Management Office
Unit 37, The Mall
Luton, Beds. LU1 2LJ

Trustees: R Greening (Chair)
S Kightley (Treasurer)
S Bolton (Vice chair)
C Beck
C Mallia (Secretary)
C Warren

Charity manager: J Harris

Bankers: CAF Bank Limited
PO Box 289
West Malling
Kent
ME19 4TA

Auditors: Miller & Co.
Statutory Auditors
Chartered Accountants
5 Imperial Court
Laporte Way
Luton
LU4 8FE

Place of business: Level 3, Market Car Park
The Mall, Luton
LU1 2LJ

LUTON SHOPMOBILITY
TRUSTEES ANNUAL REPORT
for the year ended 31 March 2021

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" 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 the 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.

Structure, governance and management

The charity is an unincorporated association governed by a constitution. The trustees are responsible for the administration of the charity. Trustees are elected or re-elected at Annual General Meetings. The charity's structure is that of a general committee and the trustees meet on a regular basis.

The day to day running of the charity is delegated to the charity manager, an employee of the charity who reports to the general committee. The trustees have assessed the major risks to which the charity is exposed, in particular those related to the finances of the charity and are satisfied that systems are in place to reduce the exposure to these risks.

Objectives and activities

The objectives of the charity is to relieve persons with limited mobility in Luton and district by providing facilities in particular wheelchairs and similar equipment with the object of improving their mobility and conditions of life.

The service operates from The Mall and loans wheelchairs and scooters on an hourly basis, for a small fee, so that limited mobility people can enjoy the town centre and its amenities in comfort.

A group of volunteers assist with the ongoing, day to day operation of the charity and their help is vital to the continued smooth running of the charity.

Achievements and performance

During the year 32 new users registered with Luton Shopmobility. The mobility equipment was used 366 (2020: 2,710) times in the year by members and non-members.

Financial Review

During the year the charity received unrestricted income from donations of £39,201 (2020 £42,578) including donated services of £28,000 (2020 £28,000), membership and wheelchair and scooter hire fees of £1,562 (2020 £8,920), government grants of £29,994 (2020 £585) and all other income of £4,824 (2020 £9,840). Restricted grants of £5,060 (2020 £10,120) were also received. After expenses of £85,984 (2020 £88,742) there was a net deficit of £5,343 (2020 deficit £16,699) on the total funds. Before transfers, there was a deficit on unrestricted funds of £7,930 and a surplus on restricted funds of £2,587 in the year. At the year end the charity had cash at bank of £28,589, fixed assets of £7,817 and total accumulated reserves of £38,692.

The free reserves at the year-end are £11,415. Reserves are held to help ensure the continuation of services. The level of reserves is monitored and reviewed at regular intervals by the finance committee.

LUTON SHOPMOBILITY

TRUSTEES ANNUAL REPORT

for the year ended 31 March 2021

The Trustees are thankful for the support given by The Mall Luton and the generous grant received from London Luton Airport Community Fund via Bedfordshire & Luton Community Foundation in the year.

The attached accounts show the current state of finances of the charity. The reduced demand for services, following many months of lockdown closures, and the difficulty in obtaining funding has had an impact on the year's results and the situation continues post year end. Following a review of the financial position of the charity including for a period of at least 12 months from the approval of these financial statements, and after considering the options available, the trustees concluded that the only option was to cease trading, which is expected to take effect in late November 2021. This is hoped to be a temporary measure and that conditions and funding will enable Luton Shopmobility to re-open in the future. As the charity will cease trading the financial statements have been prepared on a basis other than going concern basis. Refer to Note 1 in the financial statements for more details.

Future Plans

As mentioned above, the charity plans to close late November 2021. The closure is expected to be for a period of at least 12 months or until such time as suitable funding can be attracted and sustainable demand for the charity's services has returned. The trustees are determined and committed to working towards an outcome that will once again see Luton Shopmobility serving the needs of the people of Luton.

Public Benefit

The trustees have complied with their duty to have regard to guidance on public benefit published by the Charity Commission.

Trustees' Responsibilities

The trustees 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). Under the Charities Act 2011, the trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

On behalf of the board of trustees


R Greening
Chairman

28-10-2021

LUTON SHOPMOBILITY

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF LUTON SHOPMOBILITY

Opinion

We have audited the financial statements of Luton Shopmobility (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter – financial statements prepared on a basis other than going concern

We draw attention to note 1 "Judgements and key assumptions" in the financial statements, which explains that the trustees intend to cease trading for a period of at least 12 months or until demand and funding returns and therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly, the financial statements have been prepared on a basis other than going concern as described in note 1. Our opinion is not modified in respect of this matter.

Other information

The trustees are responsible for the other information. The other information comprises the information in the Report of the Trustees but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- The information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- adequate accounting records have not been kept; or

LUTON SHOPMOBILITY

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF LUTON SHOPMOBILITY

- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page three, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements, including fraud.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to these risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry, control environment and business performance;
- the results of our enquiries of management about their own identification and assessments of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's policies and procedures relating to:
 - o identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - o detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - o the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

LUTON SHOPMOBILITY

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF LUTON SHOPMOBILITY

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focussing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements, such as the Charities Act 2011.

In addition, we considered the provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty.

Audit response to risk identified

Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate material misstatement due to fraud;
- In addressing the risk of fraud through management override of controls, the testing of the appropriateness of journal entries and other adjustments and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Miller & Co
Statutory Auditor, Chartered Accountants
5 Imperial Court, Laporte Way
Luton
LU4 8FE

29-10-2021

Miller & Co is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

LUTON SHOPMOBILITY
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Income					
Donations	2	39,201	5,060	44,261	52,698
Charitable activities	3	1,562	-	1,562	8,920
Sale of goods	4	2,124	-	2,124	4,794
Raffles etc	4	-	-	-	300
Government grants	4	29,994	-	29,994	585
Other income	4	2,340	-	2,340	4,549
Profit on sale of fixed assets	4	360	-	360	197
Total income		75,581	5,060	80,641	72,043
Expenditure	9				
Wages	5	40,882	134	41,016	39,730
Cost of goods sold		182	-	182	1,478
Telephone charges		-	-	-	272
Office expenses		1,552	2,027	3,579	3,143
Advertising and publicity		-	-	-	225
Heat, lighting, rent and rates		29,418	-	29,418	30,073
Scooter/wheelchair repairs and maintenance		525	-	525	1,748
General repairs		783	-	783	1,576
Insurance		1,526	-	1,526	1,538
Subscriptions		165	-	165	220
Volunteer expenses		-	312	312	928
Bank and card charges		275	-	275	(96)
Human resources		1,507	-	1,507	1,510
Auditors' remuneration		1,900	-	1,900	1,626
Depreciation of:					
Fixtures and fittings		202	-	202	189
Premises		13	-	13	-
Wheelchairs and scooters		4,581	-	4,581	4,582
Total expenditure		83,511	2,473	85,984	88,742
Net (expenditure)/income		(7,930)	2,587	(5,343)	(16,699)
Transfers between funds		-	-	-	-
Net movement in funds		(7,930)	2,587	(5,343)	(16,699)
Funds at 1 April 2020		37,162	6,873	44,035	60,734
Funds at 31 March 2021		29,232	9,460	38,692	44,035

All the charity's operations are classed as continuing. Movements on reserves and all recognised gains and losses are shown above.

LUTON SHOPMOBILITY

BALANCE SHEET

at 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Fixed assets					
Tangible assets	10	7,817	-	7,817	12,853
Current assets					
Stock		533	-	533	514
Debtors	11	4,367	-	4,367	2,329
Cash at bank		19,129	9,460	28,589	32,344
Cash on hand		150	-	150	150
		24,179	9,460	33,639	35,337
Creditors: amounts falling due in one year					
Creditors	12	2,764	-	2,764	4,155
Net current assets		21,415	9,460	30,875	31,182
Net assets		29,232	9,460	38,692	44,035
Funds					
Unrestricted funds	14	29,232	-	29,232	37,162
Restricted funds	14	-	9,460	9,460	6,873
Total funds		29,232	9,460	38,692	44,035

The financial statements on pages 7 to 16 were approved by the board of trustees on 28/10/2021 and were signed on its behalf by:

R Greening
Chairman



S Kightley
Treasurer



LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

1. Accounting policies

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on an accruals basis 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 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

As explained below under Judgements and Key Assumptions, the charity will cease trading in late November 2021 and the financial statements have been prepared on a basis other than the going concern basis. This basis includes where applicable, writing the charity's assets down to net realisable value. No provision has been made for the future costs of ceasing to trade.

The presentation currency of the financial statements is the Pound Sterling, rounded to the nearest pound. The address of the principal office is given in the Trustees Annual Report on page 1 of these financial statements.

Depreciation

Fixed assets for use by the charity in fulfilling its main charitable objects and costing £250 or more are capitalised and depreciated. Depreciation is provided on all fixed assets at rates calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Improvements to Premises	10% straight line
Wheelchairs and Scooters	20% straight line
Fixtures and Fittings	20% straight line

Income recognition

Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when received. Donated services are valued at their estimated value to the charity and included under the appropriate headings. A corresponding amount is recognised in expenditure. Where it is not possible to value the goods or services, such as volunteer time, the financial statements do not include them.

Grants

Grants including grants for the purchase of fixed assets are recognised in the Statement of Financial Activities in the year in which they are received. Government grants are recognised using the performance model and are recognised in income when the proceeds are received or receivable.

Unrestricted funds

Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

Restricted funds

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. Expenditure which meets these criteria together with a fair allocation of administration and support costs are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Stocks

Stocks are stated at the lower of cost and estimated selling price less cost to sell and comprise goods for resale.

Debtors and creditors receivable/payable within one year

Debtors and creditors receivable or payable within one year are recorded at transaction price.

Judgements and key assumptions

Preparation of the financial statements requires management to make significant judgements in applying the accounting policies of the Charity and estimates and assumptions that have a significant effect on the recognition and measurement of assets, liabilities, income and expenses. The trustees have had to make various judgements regarding the effect of Covid-19 on the level of income and expenses forecast. Actual results may be different to these estimates.

The first national lockdown due to the Covid-19 pandemic commenced just prior to the start of the year. Overall, throughout the year Luton Shopmobility was closed for approximately eight months due to the pandemic and this had an adverse effect on all income streams of the charity. The situation was mitigated by £30k of Coronavirus Job Retention Scheme and other grants from the government. There was also some expenditure saving due to the shutdown periods. The charity has undergone a challenging period ever since the loss of its main source of funding at the start of the 2017 financial year and the charity has worked tirelessly in reducing costs and seeking alternate revenue sources. Luton Shopmobility re-opened in April 2021 but visitors to The Mall and demand for services has been very low compared to pre-pandemic levels and this together with minimal success in attracting funding has led the trustees to conclude that they have no alternative but to close the service for at least 12 months or until such time as the demand returns and suitable funding can be secured. Consequently, they have adopted a basis other than the going concern basis for the preparation of these accounts.

2. Donations

	2021 £	2020 £
General donations	10,911	14,191
Donations by users	290	387
Donated services -		
The Mall Luton (rent free office and parking space)	28,000	28,000
Grants	5,060	10,120
	<u>44,261</u>	<u>52,698</u>

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

2. Donations (continued)

Income from donations was £44,261 of which £5,060 (2020 £10,120) was attributable to restricted and £39,201 (2020 £42,578) was attributable to unrestricted funds.

3. Charitable activities

	2021 £	2020 £
Membership fees	495	1,668
Wheelchair and scooter hire fees	1,067	7,252
	<u>1,562</u>	<u>8,920</u>

Income from charitable activities was all (2020 same) attributable to unrestricted funds.

4. Other income

Income from sale of goods, raffles, sundry income and profit on sale of fixed assets totalling £4,824 (2020 £9,840) were all attributable to unrestricted funds. Government grants were made up of £20,563 re Coronavirus Job Retention Scheme (2020 £585) and £9,431 re Local Restriction Support Grant (2020 £nil) and were all attributable to unrestricted funds.

5. Staff emoluments

	2021 £	2020 £
Total emoluments	38,831	38,023
National Insurance contributions	2,185	1,707
	<u>41,016</u>	<u>39,730</u>

No employees received total employee benefits of more than £60,000.

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

Manager	1	1
Administration and support	2	2
	<u>3</u>	<u>3</u>

6. Auditors remuneration

	£	£
For audit services	1,248	1,230
For other services	652	396
	<u>1,900</u>	<u>1,626</u>

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

7. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2020: same).

The total amount of employee benefits received by key management personnel is £23,006 (2020: £20,808). The Trust considers its key management personnel comprise the charity manager.

The trustees did not have any expenses reimbursed during the year (2020: same).

8. Related party transactions

There were no related party transactions during the year (2020: same).

9. Expenditure - 2020 comparative

	Unrestricted Fund £	Restricted Fund £	2020 Total £
Wages	30,730	9,000	39,730
Cost of goods sold	1,478	-	1,478
Telephone charges	272	-	272
Postage, stationery and office expenses	3,143	-	3,143
Advertising and publicity	225	-	225
Heating, light, rent and rates	30,073	-	30,073
Scooter/wheelchair repairs and maintenance	1,748	-	1,748
General repairs and renewals	1,576	-	1,576
Insurance	1,538	-	1,538
Subscriptions and conference fees	220	-	220
Volunteer expenses	928	-	928
Bank and credit card charges	(96)	-	(96)
Human resources costs	1,510	-	1,510
Auditors' remuneration	1,626	-	1,626
Depreciation of fixtures and fittings	189	-	189
Depreciation of premises	-	-	-
Depreciation of wheelchairs and scooters	4,582	-	4,582
Profit/loss on disposal of fixed assets	-	-	-
Total expenditure	<u>79,742</u>	<u>9,000</u>	<u>88,742</u>

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

10. Tangible fixed assets

	Fixtures & Fittings £	Premises Improvement £	Wheelchairs & Scooters £	Total £
Cost				
1 April 2020	12,303	84,748	48,118	145,169
Additions	-	-	-	-
Disposals	-	-	(600)	(600)
31 March 2021	<u>12,303</u>	<u>84,748</u>	<u>47,518</u>	<u>144,569</u>
Depreciation				
1 April 2020	12,101	84,735	35,480	132,316
Charge for year	202	13	4,581	4,796
Eliminated on disposal	-	-	(360)	(360)
31 March 2021	<u>12,303</u>	<u>84,748</u>	<u>39,701</u>	<u>136,752</u>
Net book value				
31 March 2021	<u>-</u>	<u>-</u>	<u>7,817</u>	<u>7,817</u>
31 March 2020	<u>202</u>	<u>13</u>	<u>12,638</u>	<u>12,853</u>

The office premises used by the charity are not owned by the charity and are occupied rent free.

11. Debtors

	2021 £	2020 £
Prepayments and accrued income	4,367	2,329
	<u>4,367</u>	<u>2,329</u>

12. Creditors

	2021 £	2020 £
Other creditors	533	-
Accruals	2,231	4,155
	<u>2,764</u>	<u>4,155</u>

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

13. Deferred income

	2021 £	2020 £
Brought forward	-	9,000
Released from the previous year	-	(9,000)
Deferred in the current year	-	-
	<u>-</u>	<u>-</u>

Deferred income relates to London Luton Airport Community Fund – via BLCF monies granted prior to 31 March 2019 towards the payroll costs of the two assistants for the year ended 31 March 2020.

14. Fund reconciliation

	Balance at 01/04/2020 £	Income £	Expenses £	Transfers £	Balance at 31/03/2021 £
Unrestricted funds					
General funds	37,162	75,581	(83,511)	(10,000)	19,232
Designated funds	-	-	-	10,000	10,000
	37,162	75,581	(83,511)	-	29,232
Restricted funds					
Scooter replacement	6,873	-	-	-	6,873
Uniform replacement	-	2,000	(2,000)	-	-
Volunteer expenses	-	3,000	(413)	-	2,587
Covid cleaning	-	60	(60)	-	-
	6,873	5,060	(2,473)	-	9,460
Total funds	<u>44,035</u>	<u>80,641</u>	<u>85,984</u>	<u>-</u>	<u>38,692</u>

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

14. Fund reconciliation (cont'd)

	Balance at 01/04/2019 £	Income £	Expenses £	Transfers £	Balance at 31/03/2020 £
Unrestricted funds					
General funds	52,405	61,923	(79,742)	2,576	37,162
Designated funds	-	-	-	-	-
	52,405	61,923	(79,742)	2,576	37,162
Restricted funds					
Scooter replacement	8,329	1,120	-	(2,576)	6,873
LLACF Bedfordshire & Luton Community Foundation	-	9,000	(9,000)	-	-
	8,329	10,120	(9,000)	(2,576)	6,873
Total funds	<u>60,734</u>	<u>72,043</u>	<u>88,742</u>	<u>-</u>	<u>44,035</u>

Fund Descriptions*Unrestricted funds*

These are funds that the trustees are free to use in accordance with the charitable objects.

Designated funds

These are funds set aside to cover the cost of potential future redundancies.

Restricted funds

LLACF Bedfordshire & Luton Community Foundation – being a grant received from London Luton Airport Community Fund – via BCLF to cover part of the assistants' payroll costs to ensure that the services can continue to be provided.

Uniform replacement – being a Community Support Fund grant to cover the cost to replace staff uniforms.

Scooter replacement – being various grants received for the replacement of scooters and wheelchairs that have reached the end of their useful life. Once the scooters have been purchased the value of the tangible fixed assets is transferred to unrestricted funds as the asset is held for a general and not a restricted purpose.

Volunteer expenses – being grants received from London Luton Airport Ltd via BCLF, Green Hall Foundation and the Community Support Fund to cover the cost of volunteers' expenses.

Covid cleaning – being a grant received from Blakemore Foundation to cover the cost of cleaning and safety items in direct response to Covid 19.

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

15. Analysis of net assets between funds

	Unrestricted Fund £	Restricted Fund £	2021 Total £
Fixed assets	7,817	-	7,817
Current assets	24,179	9,460	33,639
Current liabilities	(2,764)	-	(2,764)
	<u>29,232</u>	<u>9,460</u>	<u>38,692</u>

	Unrestricted Fund £	Restricted Fund £	2020 Total £
Fixed assets	12,853	-	12,853
Current assets	28,464	6,873	35,337
Current liabilities	(4,155)	-	(4,155)
	<u>37,162</u>	<u>6,873</u>	<u>44,035</u>

LUTON SHOPMOBILITY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Registered Charity Number: 1002805

Miller & Co.
Statutory Auditors
Chartered Accountants
5 Imperial Court
Laporte Way
Luton
LU4 8FE

LUTON SHOPMOBILITY
FINANCIAL STATEMENTS
for the year ended 31 March 2021

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LUTON SHOPMOBILITY
TRUSTEES ANNUAL REPORT
for the year ended 31 March 2021

Reference and administrative details

Status: Unincorporated association established on 23 July 1990 and formalised by a constitution dated 13 February 1991 and amended on 23 June 1999, 9 October 2003 and 11 April 2017 and registered as a charity on 9 May 1991.

Charity number: 1002805

Principal address: C/o Mall Management Office
Unit 37, The Mall
Luton, Beds. LU1 2LJ

Trustees: R Greening (Chair)
S Kightley (Treasurer)
S Bolton (Vice chair)
C Beck
C Mallia (Secretary)
C Warren

Charity manager: J Harris

Bankers: CAF Bank Limited
PO Box 289
West Malling
Kent
ME19 4TA

Auditors: Miller & Co.
Statutory Auditors
Chartered Accountants
5 Imperial Court
Laporte Way
Luton
LU4 8FE

Place of business: Level 3, Market Car Park
The Mall, Luton
LU1 2LJ

LUTON SHOPMOBILITY

TRUSTEES ANNUAL REPORT

for the year ended 31 March 2021

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" 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 the 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.

Structure, governance and management

The charity is an unincorporated association governed by a constitution. The trustees are responsible for the administration of the charity. Trustees are elected or re-elected at Annual General Meetings. The charity's structure is that of a general committee and the trustees meet on a regular basis.

The day to day running of the charity is delegated to the charity manager, an employee of the charity who reports to the general committee. The trustees have assessed the major risks to which the charity is exposed, in particular those related to the finances of the charity and are satisfied that systems are in place to reduce the exposure to these risks.

Objectives and activities

The objectives of the charity is to relieve persons with limited mobility in Luton and district by providing facilities in particular wheelchairs and similar equipment with the object of improving their mobility and conditions of life.

The service operates from The Mall and loans wheelchairs and scooters on an hourly basis, for a small fee, so that limited mobility people can enjoy the town centre and its amenities in comfort.

A group of volunteers assist with the ongoing, day to day operation of the charity and their help is vital to the continued smooth running of the charity.

Achievements and performance

During the year 32 new users registered with Luton Shopmobility. The mobility equipment was used 366 (2020: 2,710) times in the year by members and non-members.

Financial Review

During the year the charity received unrestricted income from donations of £39,201 (2020 £42,578) including donated services of £28,000 (2020 £28,000), membership and wheelchair and scooter hire fees of £1,562 (2020 £8,920), government grants of £29,994 (2020 £585) and all other income of £4,824 (2020 £9,840). Restricted grants of £5,060 (2020 £10,120) were also received. After expenses of £85,984 (2020 £88,742) there was a net deficit of £5,343 (2020 deficit £16,699) on the total funds. Before transfers, there was a deficit on unrestricted funds of £7,930 and a surplus on restricted funds of £2,587 in the year. At the year end the charity had cash at bank of £28,589, fixed assets of £7,817 and total accumulated reserves of £38,692.

The free reserves at the year-end are £11,415. Reserves are held to help ensure the continuation of services. The level of reserves is monitored and reviewed at regular intervals by the finance committee.

LUTON SHOPMOBILITY

TRUSTEES ANNUAL REPORT

for the year ended 31 March 2021

The Trustees are thankful for the support given by The Mall Luton and the generous grant received from London Luton Airport Community Fund via Bedfordshire & Luton Community Foundation in the year.

The attached accounts show the current state of finances of the charity. The reduced demand for services, following many months of lockdown closures, and the difficulty in obtaining funding has had an impact on the year's results and the situation continues post year end. Following a review of the financial position of the charity including for a period of at least 12 months from the approval of these financial statements, and after considering the options available, the trustees concluded that the only option was to cease trading, which is expected to take effect in late November 2021. This is hoped to be a temporary measure and that conditions and funding will enable Luton Shopmobility to re-open in the future. As the charity will cease trading the financial statements have been prepared on a basis other than going concern basis. Refer to Note 1 in the financial statements for more details.

Future Plans

As mentioned above, the charity plans to close late November 2021. The closure is expected to be for a period of at least 12 months or until such time as suitable funding can be attracted and sustainable demand for the charity's services has returned. The trustees are determined and committed to working towards an outcome that will once again see Luton Shopmobility serving the needs of the people of Luton.

Public Benefit

The trustees have complied with their duty to have regard to guidance on public benefit published by the Charity Commission.

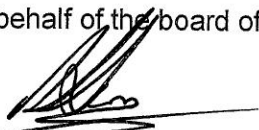
Trustees' Responsibilities

The trustees 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). Under the Charities Act 2011, the trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

On behalf of the board of trustees



R Greening
Chairman

28-10-2021

LUTON SHOPMOBILITY

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF LUTON SHOPMOBILITY

Opinion

We have audited the financial statements of Luton Shopmobility (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter – financial statements prepared on a basis other than going concern

We draw attention to note 1 "Judgements and key assumptions" in the financial statements, which explains that the trustees intend to cease trading for a period of at least 12 months or until demand and funding returns and therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly, the financial statements have been prepared on a basis other than going concern as described in note 1. Our opinion is not modified in respect of this matter.

Other information

The trustees are responsible for the other information. The other information comprises the information in the Report of the Trustees but does not include the financial statements and our Report of the Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- The information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- adequate accounting records have not been kept; or

LUTON SHOPMOBILITY

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF LUTON SHOPMOBILITY

- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page three, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements, including fraud.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to these risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry, control environment and business performance;
- the results of our enquiries of management about their own identification and assessments of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's policies and procedures relating to:
 - o identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - o detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - o the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

LUTON SHOPMOBILITY

**INDEPENDENT AUDITORS REPORT TO THE
TRUSTEES OF LUTON SHOPMOBILITY**

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focussing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements, such as the Charities Act 2011.

In addition, we considered the provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty.

Audit response to risk identified

Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate material misstatement due to fraud;
- In addressing the risk of fraud through management override of controls, the testing of the appropriateness of journal entries and other adjustments and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Miller & Co
Statutory Auditor, Chartered Accountants
5 Imperial Court, Laporte Way
Luton
LU4 8FE

29-10-2021

Miller & Co is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

LUTON SHOPMOBILITY
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Income					
Donations	2	39,201	5,060	44,261	52,698
Charitable activities	3	1,562	-	1,562	8,920
Sale of goods	4	2,124	-	2,124	4,794
Raffles etc	4	-	-	-	300
Government grants	4	29,994	-	29,994	585
Other income	4	2,340	-	2,340	4,549
Profit on sale of fixed assets	4	360	-	360	197
Total income		<u>75,581</u>	<u>5,060</u>	<u>80,641</u>	<u>72,043</u>
Expenditure	9				
Wages	5	40,882	134	41,016	39,730
Cost of goods sold		182	-	182	1,478
Telephone charges		-	-	-	272
Office expenses		1,552	2,027	3,579	3,143
Advertising and publicity		-	-	-	225
Heat, lighting, rent and rates		29,418	-	29,418	30,073
Scooter/wheelchair repairs and maintenance		525	-	525	1,748
General repairs		783	-	783	1,576
Insurance		1,526	-	1,526	1,538
Subscriptions		165	-	165	220
Volunteer expenses		-	312	312	928
Bank and card charges		275	-	275	(96)
Human resources		1,507	-	1,507	1,510
Auditors' remuneration		1,900	-	1,900	1,626
Depreciation of:					
Fixtures and fittings		202	-	202	189
Premises		13	-	13	-
Wheelchairs and scooters		4,581	-	4,581	4,582
Total expenditure		<u>83,511</u>	<u>2,473</u>	<u>85,984</u>	<u>88,742</u>
Net (expenditure)/income		(7,930)	2,587	(5,343)	(16,699)
Transfers between funds		-	-	-	-
Net movement in funds		<u>(7,930)</u>	<u>2,587</u>	<u>(5,343)</u>	<u>(16,699)</u>
Funds at 1 April 2020		37,162	6,873	44,035	60,734
Funds at 31 March 2021		<u>29,232</u>	<u>9,460</u>	<u>38,692</u>	<u>44,035</u>

All the charity's operations are classed as continuing. Movements on reserves and all recognised gains and losses are shown above.

LUTON SHOPMOBILITY

BALANCE SHEET

at 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Fixed assets					
Tangible assets	10	7,817	-	7,817	12,853
Current assets					
Stock		533	-	533	514
Debtors	11	4,367	-	4,367	2,329
Cash at bank		19,129	9,460	28,589	32,344
Cash on hand		150	-	150	150
		24,179	9,460	33,639	35,337
Creditors: amounts falling due in one year					
Creditors	12	2,764	-	2,764	4,155
Net current assets		21,415	9,460	30,875	31,182
Net assets		29,232	9,460	38,692	44,035
Funds					
Unrestricted funds	14	29,232	-	29,232	37,162
Restricted funds	14	-	9,460	9,460	6,873
Total funds		29,232	9,460	38,692	44,035

The financial statements on pages 7 to 16 were approved by the board of trustees on 28/10/2021 and were signed on its behalf by:

R Greening
Chairman



S Kightley
Treasurer



LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

1. Accounting policies

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on an accruals basis 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 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

As explained below under Judgements and Key Assumptions, the charity will cease trading in late November 2021 and the financial statements have been prepared on a basis other than the going concern basis. This basis includes where applicable, writing the charity's assets down to net realisable value. No provision has been made for the future costs of ceasing to trade.

The presentation currency of the financial statements is the Pound Sterling, rounded to the nearest pound. The address of the principal office is given in the Trustees Annual Report on page 1 of these financial statements.

Depreciation

Fixed assets for use by the charity in fulfilling its main charitable objects and costing £250 or more are capitalised and depreciated. Depreciation is provided on all fixed assets at rates calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Improvements to Premises	10% straight line
Wheelchairs and Scooters	20% straight line
Fixtures and Fittings	20% straight line

Income recognition

Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when received. Donated services are valued at their estimated value to the charity and included under the appropriate headings. A corresponding amount is recognised in expenditure. Where it is not possible to value the goods or services, such as volunteer time, the financial statements do not include them.

Grants

Grants including grants for the purchase of fixed assets are recognised in the Statement of Financial Activities in the year in which they are received. Government grants are recognised using the performance model and are recognised in income when the proceeds are received or receivable.

Unrestricted funds

Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

Restricted funds

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. Expenditure which meets these criteria together with a fair allocation of administration and support costs are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Stocks

Stocks are stated at the lower of cost and estimated selling price less cost to sell and comprise goods for resale.

Debtors and creditors receivable/payable within one year

Debtors and creditors receivable or payable within one year are recorded at transaction price.

Judgements and key assumptions

Preparation of the financial statements requires management to make significant judgements in applying the accounting policies of the Charity and estimates and assumptions that have a significant effect on the recognition and measurement of assets, liabilities, income and expenses. The trustees have had to make various judgements regarding the effect of Covid-19 on the level of income and expenses forecast. Actual results may be different to these estimates.

The first national lockdown due to the Covid-19 pandemic commenced just prior to the start of the year. Overall, throughout the year Luton Shopmobility was closed for approximately eight months due to the pandemic and this had an adverse effect on all income streams of the charity. The situation was mitigated by £30k of Coronavirus Job Retention Scheme and other grants from the government. There was also some expenditure saving due to the shutdown periods. The charity has undergone a challenging period ever since the loss of its main source of funding at the start of the 2017 financial year and the charity has worked tirelessly in reducing costs and seeking alternate revenue sources. Luton Shopmobility re-opened in April 2021 but visitors to The Mall and demand for services has been very low compared to pre-pandemic levels and this together with minimal success in attracting funding has led the trustees to conclude that they have no alternative but to close the service for at least 12 months or until such time as the demand returns and suitable funding can be secured. Consequently, they have adopted a basis other than the going concern basis for the preparation of these accounts.

2. Donations

	2021 £	2020 £
General donations	10,911	14,191
Donations by users	290	387
Donated services -		
The Mall Luton (rent free office and parking space)	28,000	28,000
Grants	5,060	10,120
	<u>44,261</u>	<u>52,698</u>

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

2. Donations (continued)

Income from donations was £44,261 of which £5,060 (2020 £10,120) was attributable to restricted and £39,201 (2020 £42,578) was attributable to unrestricted funds.

3. Charitable activities

	2021 £	2020 £
Membership fees	495	1,668
Wheelchair and scooter hire fees	1,067	7,252
	<u>1,562</u>	<u>8,920</u>

Income from charitable activities was all (2020 same) attributable to unrestricted funds.

4. Other income

Income from sale of goods, raffles, sundry income and profit on sale of fixed assets totalling £4,824 (2020 £9,840) were all attributable to unrestricted funds. Government grants were made up of £20,563 re Coronavirus Job Retention Scheme (2020 £585) and £9,431 re Local Restriction Support Grant (2020 £nil) and were all attributable to unrestricted funds.

5. Staff emoluments

	2021 £	2020 £
Total emoluments	38,831	38,023
National Insurance contributions	2,185	1,707
	<u>41,016</u>	<u>39,730</u>

No employees received total employee benefits of more than £60,000.

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

Manager	1	1
Administration and support	2	2
	<u>3</u>	<u>3</u>

6. Auditors remuneration

	£	£
For audit services	1,248	1,230
For other services	652	396
	<u>1,900</u>	<u>1,626</u>

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

7. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2020: same).

The total amount of employee benefits received by key management personnel is £23,006 (2020: £20,808). The Trust considers its key management personnel comprise the charity manager.

The trustees did not have any expenses reimbursed during the year (2020: same).

8. Related party transactions

There were no related party transactions during the year (2020: same).

9. Expenditure - 2020 comparative

	Unrestricted Fund £	Restricted Fund £	2020 Total £
Wages	30,730	9,000	39,730
Cost of goods sold	1,478	-	1,478
Telephone charges	272	-	272
Postage, stationery and office expenses	3,143	-	3,143
Advertising and publicity	225	-	225
Heating, light, rent and rates	30,073	-	30,073
Scooter/wheelchair repairs and maintenance	1,748	-	1,748
General repairs and renewals	1,576	-	1,576
Insurance	1,538	-	1,538
Subscriptions and conference fees	220	-	220
Volunteer expenses	928	-	928
Bank and credit card charges	(96)	-	(96)
Human resources costs	1,510	-	1,510
Auditors' remuneration	1,626	-	1,626
Depreciation of fixtures and fittings	189	-	189
Depreciation of premises	-	-	-
Depreciation of wheelchairs and scooters	4,582	-	4,582
Profit/loss on disposal of fixed assets	-	-	-
Total expenditure	<u>79,742</u>	<u>9,000</u>	<u>88,742</u>

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

10. Tangible fixed assets

	Fixtures & Fittings £	Premises Improvement £	Wheelchairs & Scooters £	Total £
Cost				
1 April 2020	12,303	84,748	48,118	145,169
Additions	-	-	-	-
Disposals	-	-	(600)	(600)
31 March 2021	<u>12,303</u>	<u>84,748</u>	<u>47,518</u>	<u>144,569</u>
Depreciation				
1 April 2020	12,101	84,735	35,480	132,316
Charge for year	202	13	4,581	4,796
Eliminated on disposal	-	-	(360)	(360)
31 March 2021	<u>12,303</u>	<u>84,748</u>	<u>39,701</u>	<u>136,752</u>
Net book value				
31 March 2021	<u>-</u>	<u>-</u>	<u>7,817</u>	<u>7,817</u>
31 March 2020	<u>202</u>	<u>13</u>	<u>12,638</u>	<u>12,853</u>

The office premises used by the charity are not owned by the charity and are occupied rent free.

11. Debtors

	2021 £	2020 £
Prepayments and accrued income	4,367	2,329
	<u>4,367</u>	<u>2,329</u>

12. Creditors

	2021 £	2020 £
Other creditors	533	-
Accruals	2,231	4,155
	<u>2,764</u>	<u>4,155</u>

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

13. Deferred income

	2021 £	2020 £
Brought forward	-	9,000
Released from the previous year	-	(9,000)
Deferred in the current year	-	-
	<u>-</u>	<u>-</u>

Deferred income relates to London Luton Airport Community Fund – via BLCF monies granted prior to 31 March 2019 towards the payroll costs of the two assistants for the year ended 31 March 2020.

14. Fund reconciliation

	Balance at 01/04/2020 £	Income £	Expenses £	Transfers £	Balance at 31/03/2021 £
Unrestricted funds					
General funds	37,162	75,581	(83,511)	(10,000)	19,232
Designated funds	-	-	-	10,000	10,000
	37,162	75,581	(83,511)	-	29,232
Restricted funds					
Scooter replacement	6,873	-	-	-	6,873
Uniform replacement	-	2,000	(2,000)	-	-
Volunteer expenses	-	3,000	(413)	-	2,587
Covid cleaning	-	60	(60)	-	-
	6,873	5,060	(2,473)	-	9,460
Total funds	<u>44,035</u>	<u>80,641</u>	<u>85,984</u>	<u>-</u>	<u>38,692</u>

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

14. Fund reconciliation (cont'd)

	Balance at 01/04/2019 £	Income £	Expenses £	Transfers £	Balance at 31/03/2020 £
Unrestricted funds					
General funds	52,405	61,923	(79,742)	2,576	37,162
Designated funds	-	-	-	-	-
	52,405	61,923	(79,742)	2,576	37,162
Restricted funds					
Scooter replacement	8,329	1,120	-	(2,576)	6,873
LLACF Bedfordshire & Luton Community Foundation	-	9,000	(9,000)	-	-
	8,329	10,120	(9,000)	(2,576)	6,873
Total funds	<u>60,734</u>	<u>72,043</u>	<u>88,742</u>	<u>-</u>	<u>44,035</u>

Fund Descriptions*Unrestricted funds*

These are funds that the trustees are free to use in accordance with the charitable objects.

Designated funds

These are funds set aside to cover the cost of potential future redundancies.

Restricted funds

LLACF Bedfordshire & Luton Community Foundation – being a grant received from London Luton Airport Community Fund – via BCLF to cover part of the assistants' payroll costs to ensure that the services can continue to be provided.

Uniform replacement – being a Community Support Fund grant to cover the cost to replace staff uniforms.

Scooter replacement – being various grants received for the replacement of scooters and wheelchairs that have reached the end of their useful life. Once the scooters have been purchased the value of the tangible fixed assets is transferred to unrestricted funds as the asset is held for a general and not a restricted purpose.

Volunteer expenses – being grants received from London Luton Airport Ltd via BCLF, Green Hall Foundation and the Community Support Fund to cover the cost of volunteers' expenses.

Covid cleaning – being a grant received from Blakemore Foundation to cover the cost of cleaning and safety items in direct response to Covid 19.

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

15. Analysis of net assets between funds

	Unrestricted Fund £	Restricted Fund £	2021 Total £
Fixed assets	7,817	-	7,817
Current assets	24,179	9,460	33,639
Current liabilities	(2,764)	-	(2,764)
	<u>29,232</u>	<u>9,460</u>	<u>38,692</u>

	Unrestricted Fund £	Restricted Fund £	2020 Total £
Fixed assets	12,853	-	12,853
Current assets	28,464	6,873	35,337
Current liabilities	(4,155)	-	(4,155)
	<u>37,162</u>	<u>6,873</u>	<u>44,035</u>