

# Annual Report



## 2021 to 2022

**Charity Number 1002805**

**LUTON SHOPMOBILITY**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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 2022**

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# LUTON SHOPMOBILITY

## TRUSTEES ANNUAL REPORT

for the year ended 31 March 2022

### 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) (Resigned 26 November 2021)
S Bolton	(Vice chair) (Resigned 9 February 2022)
L Meyer	(Appointed 9 February 2022)
C Beck	
C Mallia	(Secretary)
C Warren	(Vice chair)

Charity manager: J Harris (Redundant 26 November 2021)

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 2022

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2022. 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 used to be delegated to the charity manager, an employee of the charity who reported to the general committee. However, following the closure on 26 November 2021 the day-to-day running is now managed by the trustees with help from the volunteers. 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 objective 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 47 new users registered with Luton Shopmobility. The mobility equipment was used 564 (2021: 366) times in the year by members and non-members.

#### **Financial Review**

During the year the charity received unrestricted income from donations of £34,973 (2021 £39,201) including donated services of £18,667 (2021 £28,000), membership and wheelchair and scooter hire fees of £2,391 (2021 £1,562), government grants of £5,944 (2021 £29,994) and all other income of £8,812 (2021 £4,824). Restricted grants of £nil (2021 £5,060) were also received. After expenses of £74,322 (2021 £85,984) there was a net deficit of £22,202 (2021 deficit £5,343) on the total funds. Before transfers, there was a deficit on unrestricted funds of £20,492 and a deficit on restricted funds of £1,710 in the year. At the year end the charity had cash at bank of £13,666, fixed assets of £3,393 and total accumulated reserves of £16,490.

The free reserves at the year-end are £5,347. 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 2022**

The Trustees are thankful for the support given by The Mall Luton in the year.

The attached accounts show the current state of the finances of the charity. The reduced demand for services, following many months of Covid-19 lockdown closures, and the difficulty in obtaining funding had an adverse impact on the last couple of year's results and the situation continued during this year end. Following a review of the financial position of the charity when preparing the 30 June 2021 financial statements, the trustees concluded that the only option was to cease trading, which took effect on 26 November 2021. This was hoped to be a temporary measure and that conditions and funding would enable Luton Shopmobility to re-open in the future. As the charity ceased trading the 2021 financial statements were prepared on a basis other than going concern basis. Since April 2022 Luton Shopmobility re-opened on a trial basis on Mondays run by volunteers and with funding support from The Mall Luton. This went well and from 31 October 2022 they have been open on Wednesdays too. The revenue from scooter hires, the generous financial support from The Mall Luton and the willingness of the volunteers means that in assessing the financial position for a period of at least 12 months from the approval of these financial statements, Luton Shopmobility is a going concern and these accounts have therefore been prepared on this basis.

#### **Future Plans**

The trustees and volunteers are determined and committed to ensuring Luton Shopmobility continues 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  
 5 January 2023



## 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 2022 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 2022 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.

#### Material uncertainty relating to going concern

We draw attention to the note "Judgements and key assumptions" in the financial statements, which indicates that the charity has had difficult financial results for several years exacerbated by the advent of Covid-19 resulting in closure last November based on the trustee's assessment of the financial position. Following a trial period since 6 April 2022, Luton Shopmobility is now open two days per week run by the trustees and volunteers and is operating within its means with financial support from The Mall Luton. These recent conditions indicate a material uncertainty which may cast significant doubt on the charity's ability to continue as a going concern, but the audit 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 charity, 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](http://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

6 January 2023

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 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
<b>Income</b>					
Donations	2	34,973	-	34,973	44,261
Charitable activities	3	2,391	-	2,391	1,562
Sale of goods	4	2,332	-	2,332	2,124
Government grants	4	5,944	-	5,944	29,994
Other income	4	3,514	-	3,514	2,340
Profit on sale of fixed assets	4	2,966	-	2,966	360
<b>Total income</b>		<b>52,120</b>	<b>-</b>	<b>52,120</b>	<b>80,641</b>
<b>Expenditure</b>					
	9				
Wages	5	39,286	-	39,286	41,016
Cost of goods sold		382	-	382	182
Grants repaid		-	1,118	1,118	-
Office expenses		1,619	-	1,619	3,579
Advertising and publicity		120	-	120	-
Heat, lighting, rent and rates		21,120	-	21,120	29,418
Scooter/wheelchair repairs and maintenance		1,173	-	1,173	525
General repairs		367	-	367	783
Insurance		1,581	-	1,581	1,526
Subscriptions		-	-	-	165
Volunteer expenses		-	593	593	312
Bank and card charges		264	-	264	275
Human resources		720	-	720	1,507
Auditors' remuneration		1,610	-	1,610	1,900
Depreciation of:					
Fixtures and fittings		-	-	-	202
Premises		-	-	-	13
Wheelchairs and scooters		4,370	-	4,370	4,581
<b>Total expenditure</b>		<b>72,612</b>	<b>1,710</b>	<b>74,322</b>	<b>85,984</b>
<b>Net (expenditure)/income</b>		<b>(20,492)</b>	<b>(1,710)</b>	<b>(22,202)</b>	<b>(5,343)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(20,492)</b>	<b>(1,710)</b>	<b>(22,202)</b>	<b>(5,343)</b>
<b>Funds at 1 April 2021</b>		<b>29,232</b>	<b>9,460</b>	<b>38,692</b>	<b>44,035</b>
<b>Funds at 31 March 2022</b>		<b>8,740</b>	<b>7,750</b>	<b>16,490</b>	<b>38,692</b>

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 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
<b>Fixed assets</b>					
Tangible assets	10	3,393	-	3,393	7,817
<b>Current assets</b>					
Stock		150	-	150	533
Debtors	11	1,210	-	1,210	4,367
Cash at bank		5,916	7,750	13,666	28,589
Cash on hand		24	-	24	150
		7,300	7,750	15,050	33,639
<b>Creditors: amounts falling due in one year</b>					
Creditors	12	1,953	-	1,953	2,764
<b>Net current assets</b>		5,347	7,750	13,437	30,875
<b>Net assets</b>		8,740	7,750	16,830	38,692
<b>Funds</b>					
Unrestricted funds	14	8,740	-	8,740	29,232
Restricted funds	14	-	7,750	7,750	9,460
<b>Total funds</b>		8,740	7,750	16,490	38,692

The financial statements on pages 7 to 16 were approved by the board of trustees on 5 January 2023 and were signed on its behalf by:



R Greening  
Chair



C Warren  
Vice chair



# LUTON SHOPMOBILITY

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

### 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.

The financial statements are prepared on a going concern basis (see the Judgements and Key Assumptions paragraph below) under the historical cost convention. 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 2022

### 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.

As mentioned in the trustee report the trustees had no option but to close last November but following a successful trial re-opening from 6 April 2022, Luton Shopmobility is now open two days per week and the scooter hire charges and financial support from The Mall Luton, together with keeping expenses under control has led the trustees to conclude that Luton Shopmobility is a going concern. The trustees have had to make various judgements regarding the estimated level of income and expenses forecast. Actual results may be different to these estimates.

The trustees have considered the level of funds held and the forecast level of income and expenditure for 12 months from approving these financial statements and have concluded that this is sufficient with the level of reserves and cash balances for the charity to be able to continue as a going concern.

## 2. Donations

	2022 £	2021 £
General donations	16,000	10,911
Donations by users	306	290
Donated services -		
The Mall Luton (rent free office and parking space)	18,667	28,000
Grants	-	5,060
	<u>34,973</u>	<u>44,261</u>

## LUTON SHOPMOBILITY

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

## 2. Donations (continued)

Income from donations was £34,973 of which £nil (2021 £5,060) was attributable to restricted and £34,973 (2021 £39,201) was attributable to unrestricted funds.

## 3. Charitable activities

	2022 £	2021 £
Membership fees	534	495
Wheelchair and scooter hire fees	1,857	1,067
	<u>2,391</u>	<u>1,562</u>

Income from charitable activities was all (2021 same) attributable to unrestricted funds.

## 4. Other income

Income from sale of goods, sundry income and profit on sale of fixed assets totalling £8,812 (2021 £4,824) were all attributable to unrestricted funds. Government grants were made up of £1,487 re Coronavirus Job Retention Scheme (2021 £20,563) and £4,457 re Local Restriction Support Grant (2021 £9,431) and were all attributable to unrestricted funds.

## 5. Staff emoluments

	2022 £	2021 £
Total emoluments	37,531	38,831
National Insurance contributions	1,755	2,185
	<u>39,286</u>	<u>41,016</u>

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

Total redundancy / termination payments amount to £7,107 (2021: £nil) and related to statutory redundancy pay.

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

Manager	0.67	1
Administration and support	1.33	2
	<u>2</u>	<u>3</u>

## LUTON SHOPMOBILITY

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

## 6. Auditors remuneration

	2022 £	2021 £
For audit services	1,200	1,248
For other services	360	652
	<u>1,560</u>	<u>1,900</u>

## 7. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2021: same).

The total amount of employee benefits received by key management personnel is £19,966 (2021: £23,006). The Trust considers its key management personnel comprise the charity manager.

The trustees did not have any expenses reimbursed during the year (2021: same).

## 8. Related party transactions

There were no related party transactions during the year (2021: same).

## 9. Expenditure - 2021 comparative

	Unrestricted Fund £	Restricted Fund £	2021 Total £
Wages	40,882	134	41,016
Cost of goods sold	182	-	182
Telephone charges	-	-	-
Postage, stationery and office expenses	1,552	2,027	3,579
Advertising and publicity	-	-	-
Heating, light, rent and rates	29,418	-	29,418
Scooter/wheelchair repairs and maintenance	525	-	525
General repairs and renewals	783	-	783
Insurance	1,526	-	1,526
Subscriptions and conference fees	165	-	165
Volunteer expenses	-	312	312
Bank and credit card charges	275	-	275
Human resources costs	1,507	-	1,507
Auditors' remuneration	1,900	-	1,900
Depreciation of fixtures and fittings	202	-	202
Depreciation of premises	13	-	13
Depreciation of wheelchairs and scooters	4,581	-	4,581
Profit/loss on disposal of fixed assets	-	-	-
Total expenditure	<u>83,511</u>	<u>2,473</u>	<u>85,984</u>

## LUTON SHOPMOBILITY

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

## 10. Tangible fixed assets

	Fixtures & Fittings £	Premises Improvement £	Wheelchairs & Scooters £	Total £
<b>Cost</b>				
1 April 2021	12,303	84,748	47,518	144,569
Additions	-	-	-	-
Disposals	-	-	(16,859)	(16,859)
31 March 2022	<u>12,303</u>	<u>84,748</u>	<u>30,659</u>	<u>127,710</u>
<b>Depreciation</b>				
1 April 2021	12,303	84,748	39,701	136,752
Charge for year	-	-	4,370	4,370
Eliminated on disposal	-	-	(16,805)	(16,805)
31 March 2021	<u>12,303</u>	<u>84,748</u>	<u>27,266</u>	<u>124,317</u>
<b>Net book value</b>				
31 March 2022	<u>-</u>	<u>-</u>	<u>3,393</u>	<u>3,393</u>
31 March 2021	<u>-</u>	<u>-</u>	<u>7,817</u>	<u>7,817</u>

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

## 11. Debtors

	2022 £	2021 £
Prepayments and accrued income	1,210	4,367
	<u>4,367</u>	<u>4,367</u>

## 12. Creditors

	2022 £	2021 £
Other creditors	393	533
Accruals	1,560	2,231
	<u>1,953</u>	<u>2,764</u>



## LUTON SHOPMOBILITY

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

## 13. Fund reconciliation

	Balance at 01/04/2021 £	Income £	Expenses £	Transfers £	Balance at 31/03/2022 £
<b>Unrestricted funds</b>					
General funds	19,232	52,120	(72,612)	10,000	8,740
Designated funds	10,000	-	-	(10,000)	-
	29,232	52,120	(72,612)	-	8,740
<b>Restricted funds</b>					
Scooter replacement	6,873	-	-	-	6,873
Volunteer expenses	2,587	-	(1,710)	-	877
	9,460	-	(1,710)	-	7,750
<b>Total funds</b>	38,692	52,120	(74,322)	-	16,490

	Balance at 01/04/2020 £	Income £	Expenses £	Transfers £	Balance at 31/03/2021 £
<b>Unrestricted funds</b>					
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
<b>Restricted funds</b>					
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
<b>Total funds</b>	44,035	80,641	(85,984)	-	38,692

**LUTON SHOPMOBILITY****NOTES TO THE FINANCIAL STATEMENTS****for the year ended 31 March 2022****13. Fund reconciliation (cont'd)****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*

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 2022

## 14. Analysis of net assets between funds

	Unrestricted Fund £	Restricted Fund £	2022 Total £
Fixed assets	3,393	-	3,393
Current assets	7,300	7,750	15,050
Current liabilities	(1,953)	-	(1,953)
	<u>8,740</u>	<u>7,750</u>	<u>16,490</u>

	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>

**LUTON SHOPMOBILITY**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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 2022**

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# LUTON SHOPMOBILITY

## TRUSTEES ANNUAL REPORT

for the year ended 31 March 2022

### 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) (Resigned 26 November 2021)
S Bolton	(Vice chair) (Resigned 9 February 2022)
L Meyer	(Appointed 9 February 2022)
C Beck	
C Mallia	(Secretary)
C Warren	(Vice chair)

Charity manager: J Harris (Redundant 26 November 2021)

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 2022

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2022. 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 used to be delegated to the charity manager, an employee of the charity who reported to the general committee. However, following the closure on 26 November 2021 the day-to-day running is now managed by the trustees with help from the volunteers. 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 objective 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 47 new users registered with Luton Shopmobility. The mobility equipment was used 564 (2021: 366) times in the year by members and non-members.

#### **Financial Review**

During the year the charity received unrestricted income from donations of £34,973 (2021 £39,201) including donated services of £18,667 (2021 £28,000), membership and wheelchair and scooter hire fees of £2,391 (2021 £1,562), government grants of £5,944 (2021 £29,994) and all other income of £8,812 (2021 £4,824). Restricted grants of £nil (2021 £5,060) were also received. After expenses of £74,322 (2021 £85,984) there was a net deficit of £22,202 (2021 deficit £5,343) on the total funds. Before transfers, there was a deficit on unrestricted funds of £20,492 and a deficit on restricted funds of £1,710 in the year. At the year end the charity had cash at bank of £13,666, fixed assets of £3,393 and total accumulated reserves of £16,490.

The free reserves at the year-end are £5,347. 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 2022**

The Trustees are thankful for the support given by The Mall Luton in the year.

The attached accounts show the current state of the finances of the charity. The reduced demand for services, following many months of Covid-19 lockdown closures, and the difficulty in obtaining funding had an adverse impact on the last couple of year's results and the situation continued during this year end. Following a review of the financial position of the charity when preparing the 30 June 2021 financial statements, the trustees concluded that the only option was to cease trading, which took effect on 26 November 2021. This was hoped to be a temporary measure and that conditions and funding would enable Luton Shopmobility to re-open in the future. As the charity ceased trading the 2021 financial statements were prepared on a basis other than going concern basis. Since April 2022 Luton Shopmobility re-opened on a trial basis on Mondays run by volunteers and with funding support from The Mall Luton. This went well and from 31 October 2022 they have been open on Wednesdays too. The revenue from scooter hires, the generous financial support from The Mall Luton and the willingness of the volunteers means that in assessing the financial position for a period of at least 12 months from the approval of these financial statements, Luton Shopmobility is a going concern and these accounts have therefore been prepared on this basis.

#### **Future Plans**

The trustees and volunteers are determined and committed to ensuring Luton Shopmobility continues 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  
 5 January 2023

## 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 2022 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 2022 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.

#### Material uncertainty relating to going concern

We draw attention to the note "Judgements and key assumptions" in the financial statements, which indicates that the charity has had difficult financial results for several years exacerbated by the advent of Covid-19 resulting in closure last November based on the trustee's assessment of the financial position. Following a trial period since 6 April 2022, Luton Shopmobility is now open two days per week run by the trustees and volunteers and is operating within its means with financial support from The Mall Luton. These recent conditions indicate a material uncertainty which may cast significant doubt on the charity's ability to continue as a going concern, but the audit 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 charity, 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](http://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

6 January 2023

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 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
<b>Income</b>					
Donations	2	34,973	-	34,973	44,261
Charitable activities	3	2,391	-	2,391	1,562
Sale of goods	4	2,332	-	2,332	2,124
Government grants	4	5,944	-	5,944	29,994
Other income	4	3,514	-	3,514	2,340
Profit on sale of fixed assets	4	2,966	-	2,966	360
<b>Total income</b>		<b>52,120</b>	<b>-</b>	<b>52,120</b>	<b>80,641</b>
<b>Expenditure</b>					
	9				
Wages	5	39,286	-	39,286	41,016
Cost of goods sold		382	-	382	182
Grants repaid		-	1,118	1,118	-
Office expenses		1,619	-	1,619	3,579
Advertising and publicity		120	-	120	-
Heat, lighting, rent and rates		21,120	-	21,120	29,418
Scooter/wheelchair repairs and maintenance		1,173	-	1,173	525
General repairs		367	-	367	783
Insurance		1,581	-	1,581	1,526
Subscriptions		-	-	-	165
Volunteer expenses		-	593	593	312
Bank and card charges		264	-	264	275
Human resources		720	-	720	1,507
Auditors' remuneration		1,610	-	1,610	1,900
Depreciation of:					
Fixtures and fittings		-	-	-	202
Premises		-	-	-	13
Wheelchairs and scooters		4,370	-	4,370	4,581
<b>Total expenditure</b>		<b>72,612</b>	<b>1,710</b>	<b>74,322</b>	<b>85,984</b>
<b>Net (expenditure)/income</b>		<b>(20,492)</b>	<b>(1,710)</b>	<b>(22,202)</b>	<b>(5,343)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(20,492)</b>	<b>(1,710)</b>	<b>(22,202)</b>	<b>(5,343)</b>
<b>Funds at 1 April 2021</b>		<b>29,232</b>	<b>9,460</b>	<b>38,692</b>	<b>44,035</b>
<b>Funds at 31 March 2022</b>		<b>8,740</b>	<b>7,750</b>	<b>16,490</b>	<b>38,692</b>

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 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
<b>Fixed assets</b>					
Tangible assets	10	3,393	-	3,393	7,817
<b>Current assets</b>					
Stock		150	-	150	533
Debtors	11	1,210	-	1,210	4,367
Cash at bank		5,916	7,750	13,666	28,589
Cash on hand		24	-	24	150
		7,300	7,750	15,050	33,639
<b>Creditors: amounts falling due in one year</b>					
Creditors	12	1,953	-	1,953	2,764
<b>Net current assets</b>		5,347	7,750	13,437	30,875
<b>Net assets</b>		8,740	7,750	16,830	38,692
<b>Funds</b>					
Unrestricted funds	14	8,740	-	8,740	29,232
Restricted funds	14	-	7,750	7,750	9,460
<b>Total funds</b>		8,740	7,750	16,490	38,692

The financial statements on pages 7 to 16 were approved by the board of trustees on 5 January 2023 and were signed on its behalf by:



R Greening  
Chair



C Warren  
Vice chair

# LUTON SHOPMOBILITY

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

### 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.

The financial statements are prepared on a going concern basis (see the Judgements and Key Assumptions paragraph below) under the historical cost convention. 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 2022

### 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.

As mentioned in the trustee report the trustees had no option but to close last November but following a successful trial re-opening from 6 April 2022, Luton Shopmobility is now open two days per week and the scooter hire charges and financial support from The Mall Luton, together with keeping expenses under control has led the trustees to conclude that Luton Shopmobility is a going concern. The trustees have had to make various judgements regarding the estimated level of income and expenses forecast. Actual results may be different to these estimates.

The trustees have considered the level of funds held and the forecast level of income and expenditure for 12 months from approving these financial statements and have concluded that this is sufficient with the level of reserves and cash balances for the charity to be able to continue as a going concern.

## 2. Donations

	2022 £	2021 £
General donations	16,000	10,911
Donations by users	306	290
Donated services -		
The Mall Luton (rent free office and parking space)	18,667	28,000
Grants	-	5,060
	<u>34,973</u>	<u>44,261</u>



## LUTON SHOPMOBILITY

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

## 2. Donations (continued)

Income from donations was £34,973 of which £nil (2021 £5,060) was attributable to restricted and £34,973 (2021 £39,201) was attributable to unrestricted funds.

## 3. Charitable activities

	2022 £	2021 £
Membership fees	534	495
Wheelchair and scooter hire fees	1,857	1,067
	<u>2,391</u>	<u>1,562</u>

Income from charitable activities was all (2021 same) attributable to unrestricted funds.

## 4. Other income

Income from sale of goods, sundry income and profit on sale of fixed assets totalling £8,812 (2021 £4,824) were all attributable to unrestricted funds. Government grants were made up of £1,487 re Coronavirus Job Retention Scheme (2021 £20,563) and £4,457 re Local Restriction Support Grant (2021 £9,431) and were all attributable to unrestricted funds.

## 5. Staff emoluments

	2022 £	2021 £
Total emoluments	37,531	38,831
National Insurance contributions	1,755	2,185
	<u>39,286</u>	<u>41,016</u>

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

Total redundancy / termination payments amount to £7,107 (2021: £nil) and related to statutory redundancy pay.

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

Manager	0.67	1
Administration and support	1.33	2
	<u>2</u>	<u>3</u>

## LUTON SHOPMOBILITY

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

## 6. Auditors remuneration

	2022 £	2021 £
For audit services	1,200	1,248
For other services	360	652
	<u>1,560</u>	<u>1,900</u>

## 7. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2021: same).

The total amount of employee benefits received by key management personnel is £19,966 (2021: £23,006). The Trust considers its key management personnel comprise the charity manager.

The trustees did not have any expenses reimbursed during the year (2021: same).

## 8. Related party transactions

There were no related party transactions during the year (2021: same).

## 9. Expenditure - 2021 comparative

	Unrestricted Fund £	Restricted Fund £	2021 Total £
Wages	40,882	134	41,016
Cost of goods sold	182	-	182
Telephone charges	-	-	-
Postage, stationery and office expenses	1,552	2,027	3,579
Advertising and publicity	-	-	-
Heating, light, rent and rates	29,418	-	29,418
Scooter/wheelchair repairs and maintenance	525	-	525
General repairs and renewals	783	-	783
Insurance	1,526	-	1,526
Subscriptions and conference fees	165	-	165
Volunteer expenses	-	312	312
Bank and credit card charges	275	-	275
Human resources costs	1,507	-	1,507
Auditors' remuneration	1,900	-	1,900
Depreciation of fixtures and fittings	202	-	202
Depreciation of premises	13	-	13
Depreciation of wheelchairs and scooters	4,581	-	4,581
Profit/loss on disposal of fixed assets	-	-	-
Total expenditure	<u>83,511</u>	<u>2,473</u>	<u>85,984</u>

## LUTON SHOPMOBILITY

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

## 10. Tangible fixed assets

	Fixtures & Fittings £	Premises Improvement £	Wheelchairs & Scooters £	Total £
<b>Cost</b>				
1 April 2021	12,303	84,748	47,518	144,569
Additions	-	-	-	-
Disposals	-	-	(16,859)	(16,859)
31 March 2022	<u>12,303</u>	<u>84,748</u>	<u>30,659</u>	<u>127,710</u>
<b>Depreciation</b>				
1 April 2021	12,303	84,748	39,701	136,752
Charge for year	-	-	4,370	4,370
Eliminated on disposal	-	-	(16,805)	(16,805)
31 March 2021	<u>12,303</u>	<u>84,748</u>	<u>27,266</u>	<u>124,317</u>
<b>Net book value</b>				
31 March 2022	<u>-</u>	<u>-</u>	<u>3,393</u>	<u>3,393</u>
31 March 2021	<u>-</u>	<u>-</u>	<u>7,817</u>	<u>7,817</u>

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

## 11. Debtors

	2022 £	2021 £
Prepayments and accrued income	1,210	4,367
	<u>4,367</u>	<u>4,367</u>

## 12. Creditors

	2022 £	2021 £
Other creditors	393	533
Accruals	1,560	2,231
	<u>1,953</u>	<u>2,764</u>

## LUTON SHOPMOBILITY

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

## 13. Fund reconciliation

	Balance at 01/04/2021 £	Income £	Expenses £	Transfers £	Balance at 31/03/2022 £
<b>Unrestricted funds</b>					
General funds	19,232	52,120	(72,612)	10,000	8,740
Designated funds	10,000	-	-	(10,000)	-
	29,232	52,120	(72,612)	-	8,740
<b>Restricted funds</b>					
Scooter replacement	6,873	-	-	-	6,873
Volunteer expenses	2,587	-	(1,710)	-	877
	9,460	-	(1,710)	-	7,750
<b>Total funds</b>	38,692	52,120	(74,322)	-	16,490

	Balance at 01/04/2020 £	Income £	Expenses £	Transfers £	Balance at 31/03/2021 £
<b>Unrestricted funds</b>					
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
<b>Restricted funds</b>					
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
<b>Total funds</b>	44,035	80,641	(85,984)	-	38,692

**LUTON SHOPMOBILITY****NOTES TO THE FINANCIAL STATEMENTS****for the year ended 31 March 2022****13. Fund reconciliation (cont'd)****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*

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 2022

## 14. Analysis of net assets between funds

	Unrestricted Fund £	Restricted Fund £	2022 Total £
Fixed assets	3,393	-	3,393
Current assets	7,300	7,750	15,050
Current liabilities	(1,953)	-	(1,953)
	<u>8,740</u>	<u>7,750</u>	<u>16,490</u>

	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>