

Annual Report



2023 to 2024

Charity Number 1002805

THE AIMS AND OBJECTIVES OF LUTON SHOPMOBILITY

Our Vision

To provide a service for people with mobility difficulties.

Our Mission Statement

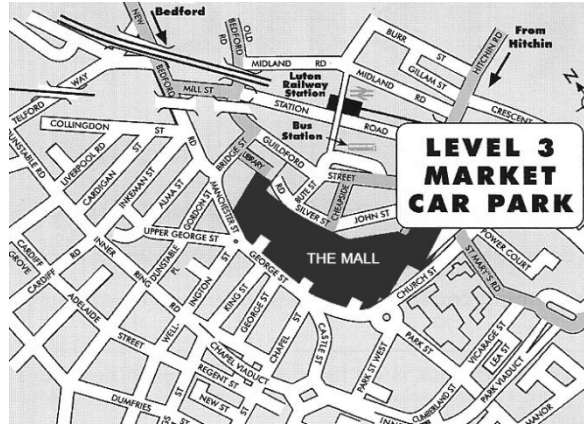
We are committed to creating an environment in which the individual difference of all our members is recognised and valued and that all members are entitled to use our services with dignity and respect.

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 Point Shopping Centre. SAT NAV LU1 2JX

It is easily accessible by bus, car or taxi.

Alternatively people entering The Point 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:

16 Electric scooters

6 Manual wheelchairs of various sizes

Website www.lutonshopmobility.co.uk



@LShopmobility



Luton Shopmobility

CHAIR REPORT 2023/2024

The past few years has been very tricky times for the organisation but through thick and thin we have survived and only because of the hard work and efforts of our wonderful Committee and volunteers.

We have had to make some very difficult decisions in the past few years but we are now just in a position to keep running albeit a reduced service of two days a week but are hopeful that in the future we will be able to extend the service to more days and support our community even more.

Although its been the most challenging year we have ever faced, I am so proud of the way we have come through this together. Our membership is still significantly down and user numbers remain low but as public confidence grows we are hopeful visits to the Town centre will increase and the need of Shopmobility will shine through.

I would like to thank each and every one of the Committee members and volunteers for their support and guidance, its really appreciated. Thank you to Carol Mallia, Carol Warren, Lara Meyer, Liz Zurawska and Cathy Beck. All these ladies gave their time free of charge to maintain and keep the scheme running and carry out all the day to day functions to keep Shopmobility compliant, safe and so welcoming to our customers.

I am so very proud, thank you.

Good luck to all for 2024/2025 and beyond.

Roy Greening Chair
Shopmobility

Secretary's Report 2023 to 2024

Income this year has been as follows.

Donations	£14,872.18
Sales of Goods	£ 213.00
Loans	<u>£ 1,950.00</u>
Total	£17,035.18

1st Lockdown-we temporarily closed due to COVID-19 on Monday 23rd March 2020, following an assessment by The Mall Luton on 23rd June 2020 then we were able to re-open 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 & re-opened 19th April 20

Closure- 26th November 2022

Re-opened 4th April 2022

Well, we have now been open over 2 years, who would of thought this to be possible. Our volunteers and Trustees of Luton Shopmobility have achieved so much in this time. We are still open 2 days a week and hopefully moving towards a Friday too, this is our goal for 2024. Our memberships are slowly increasing in numbers. A huge 'Thank You' to Luton Point for their continued support as without it we couldn't survive, even with our members paying £2 per hour, it doesn't cover the bills.

Without the dedication of Carol Warren, Elizabeth Zurawska, Lara Meyer and myself none of this would be possible.

Alif Communities which is run by Sarah Salim borrowed and dressed our scooters for the Luton Carnival and also took part in various disability events including going to the Secretary General Commonwealth and Foreign Minister of Pakistan in London for a week, now that's an achievement!. Also Sarah Salim recently put us in contact with Lauren Cox at the Lutons Disability Network at The Town Hall, which we now attend monthly meetings. This has led to us having 2 work experience teenagers coming 2 days a week for 4 weeks, if this works out then it's something for the future. Also we are attending the first Tuesday of the month coffee morning for Alzheimers Society. Hopefully talking to future customers about coming to us for help. This is all from attending the Disability Network Meetings and we are now aware of various disabled services in our area.

Onwards and upwards!!

Carol Mallia Treasurer

Thank You

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 over the past few years, including

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

Thank You for your support



In partnership with

**THE NATIONAL LOTTERY
COMMUNITY FUND**

LUTON SHOPMOBILITY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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LUTON SHOPMOBILITY
TRUSTEES ANNUAL REPORT
for the year ended 31 March 2024

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 Luton Point, Centre Management
37 Luton Point
Luton, Beds. LU1 2LJ

Trustees: R Greening (Chair)
L Meyer (Secretary)
C Beck
C Mallia (Treasurer)
C Warren (Vice chair)
E Zurawska (appointed 3/11/2023)

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: 3rd Floor, Market Car Park
Luton Point, Luton
LU1 2LJ

LUTON SHOPMOBILITY

TRUSTEES ANNUAL REPORT

for the year ended 31 March 2024

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2024. 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 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 Level 3 of the Market Car Park at Luton Point 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 (2023: 23) new users registered with Luton Shopmobility. The mobility equipment was used 371 (2023: 289) times in the year.

Financial Review

During the year the charity received unrestricted income from donations of £42,872 (2023: £38,584) including donated services of £28,000 (2023: £28,000), wheelchair and scooter hire fees of £1,950 (2023: £1,481) and all other income of £251 (2023: £210). There were no restricted grants (2023: £nil) received. After expenses of £36,839 (2023: £38,708) there was a net surplus of £8,234 (2023: £1,567) on the total funds. Before transfers, there was a surplus on unrestricted funds of £8,444 and a deficit on restricted funds of £210 in the year. At the year end the charity had cash at bank of £20,376, fixed assets of £2,058 and total accumulated reserves of £26,291.

The free reserves at the year-end are £20,046. 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.

The Trustees are thankful for the support given by Luton Point (formerly The Mall Luton) in the year.

LUTON SHOPMOBILITY
TRUSTEES ANNUAL REPORT
for the year ended 31 March 2024

The attached accounts show the current state of the finances of the charity. Since the temporary closure between 27 November 2021 and 3 April 2022, due the effects of Covid as well as the difficulty experienced in obtaining funding for the service, Luton Shopmobility is now open two days per week run by a dedicated team of trustees and volunteers. The revenue from scooter hires, the generous financial support from Luton Point 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, the trustees have concluded that 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 and if conditions and circumstances allow will aim to open for a 3rd day in the week.

Public Benefit

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

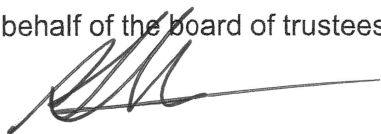
Trustees' Responsibilities

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
24 October 2024

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 2024 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 2024 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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.

LUTON SHOPMOBILITY

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF LUTON SHOPMOBILITY

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

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

25 October 2024

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 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Income					
Donations	2	42,872	-	42,872	38,584
Charitable activities	3	1,950	-	1,950	1,481
Sale of goods	4	62	-	62	41
Other income	4	-	-	-	-
Interest	4	40	-	40	20
Profit on sale of fixed assets	4	149	-	149	149
Total income		<u>45,073</u>	<u>-</u>	<u>45,073</u>	<u>40,275</u>
Expenditure					
	9				
Cost of goods sold		25	-	25	15
Office expenses		818	-	818	702
Heat and light		1,574	-	1,574	1,380
Rent and rates		28,456	-	28,456	28,342
Scooter/wheelchair repairs and maintenance		401	-	401	495
General repairs		937	-	937	1,022
Insurance		1,579	-	1,579	1,577
Volunteer expenses		-	210	210	103
Bank and card charges		74	-	74	86
Auditors' remuneration		1,602	-	1,602	1,566
Depreciation of: Wheelchairs and scooters		1,163	-	1,163	3,420
Total expenditure		<u>36,629</u>	<u>210</u>	<u>36,839</u>	<u>38,708</u>
Net (expenditure)/income		8,444	(210)	8,234	1,567
Transfers between funds		450	(450)	-	-
Net movement in funds		<u>8,894</u>	<u>(660)</u>	<u>8,234</u>	<u>1,567</u>
Funds at 1 April 2023		<u>13,210</u>	<u>4,847</u>	<u>18,057</u>	<u>16,490</u>
Funds at 31 March 2024		<u><u>22,104</u></u>	<u><u>4,187</u></u>	<u><u>26,291</u></u>	<u><u>18,057</u></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 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Fixed assets					
Tangible assets	10	2,058	-	2,058	2,772
Current assets					
Stock		110	-	110	135
Debtors	11	1,218	-	1,218	1,220
Cash at bank		20,376	4,187	24,563	15,476
Cash on hand		20	-	20	20
		21,724	4,187	25,911	16,851
Creditors: amounts falling due in one year					
Creditors	12	1,678	-	1,678	1,566
Net current assets		20,046	4,187	24,233	15,285
Net assets		22,104	4,187	26,291	18,057
Funds					
Unrestricted funds	14	22,104	-	22,104	13,210
Restricted funds	14	-	4,187	4,187	4,847
Total funds		22,104	4,187	26,291	18,057

The financial statements on pages 7 to 15 were approved by the board of trustees on 24 October 2024 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 2024

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 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

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

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.

Income from charitable activities represents loan fees received from members for their use of scooters and wheelchairs and is recognised when entitlement has occurred.

LUTON SHOPMOBILITY**NOTES TO THE FINANCIAL STATEMENTS****for the year ended 31 March 2024****Expenditure recognition**

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

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.

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 to close Luton Shopmobility in November 2021. However, following a successful re-opening in April 2022, Luton Shopmobility is now open two days per week and the scooter hire charges and financial support from Luton Point, 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.

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

2. Donations

	2024 £	2023 £
General donations	14,688	10,329
Donations by users	184	255
Donated services - The Mall Luton (rent free office and parking space)	28,000	28,000
	<u>42,872</u>	<u>38,584</u>

Income from donations was £42,872 of which £nil (2023: £nil) was attributable to restricted and £42,872 (2023: £38,584) was attributable to unrestricted funds.

3. Charitable activities

	2024 £	2023 £
Wheelchair and scooter hire fees	1,950	1,481
	<u>1,950</u>	<u>1,481</u>

Income from charitable activities was all (2023: same) attributable to unrestricted funds.

4. Other income

Income from sale of goods, sundry income, interest and profit on sale of fixed assets totalling £251 (2023: £210) were all attributable to unrestricted funds.

5. Staff costs

There were no employees employed by the charity during the year (2023: same).

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

6. Auditors remuneration

	2024 £	2023 £
For audit services	1,194	1,170
For other services	408	396
	<u>1,602</u>	<u>1,566</u>

7. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2023: same).

The trustees did not have any expenses reimbursed during the year (2023: same).

8. Related party transactions

Donations received without conditions from trustees, totalled £45 during the year (2023: £5,180).

9. Expenditure - 2023 comparative

	Unrestricted Fund £	Restricted Fund £	2022 Total £
Cost of goods sold	15	-	15
Office expenses	702	-	702
Heating and light	1,380	-	1,380
Rent and rates	28,342	-	28,342
Scooter/wheelchair repairs and maintenance	495	-	495
General repairs and renewals	1,022	-	1,022
Insurance	1,577	-	1,577
Volunteer expenses	-	103	103
Bank charges	86	-	86
Auditors' remuneration	1,566	-	1,566
Depreciation of wheelchairs and scooters	3,420	-	3,420
Total expenditure	<u>38,605</u>	<u>103</u>	<u>38,708</u>

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

10. Tangible fixed assets

	Fixtures & Fittings £	Premises Improvement £	Wheelchairs & Scooters £	Total £
Cost				
1 April 2023	12,303	84,748	31,861	128,912
Additions	-	-	450	450
Disposals	-	-	(1,114)	(1,114)
31 March 2024	<u>12,303</u>	<u>84,748</u>	<u>31,197</u>	<u>128,248</u>
Depreciation				
1 April 2023	12,303	84,748	29,089	126,140
Charge for year	-	-	1,163	1,163
Eliminated on disposal	-	-	(1,113)	(1,113)
31 March 2024	<u>12,303</u>	<u>84,748</u>	<u>29,139</u>	<u>126,190</u>
Net book value				
31 March 2024	<u>-</u>	<u>-</u>	<u>2,058</u>	<u>2,058</u>
31 March 2023	<u>-</u>	<u>-</u>	<u>2,772</u>	<u>2,772</u>

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

11. Debtors

	2024 £	2023 £
Other debtors	-	47
Prepayments and accrued income	1,218	1,173
	<u>1,218</u>	<u>1,220</u>

12. Creditors

	2024 £	2023 £
Accruals	1,678	1,566
	<u>1,678</u>	<u>1,566</u>

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

13. Fund reconciliation

	Balance at 01/04/2023 £	Income £	Expenses £	Transfers £	Balance at 31/03/2024 £
Unrestricted funds					
General funds	13,210	45,073	(36,629)	450	22,104
	13,210	45,073	(36,629)	450	22,104
Restricted funds					
Scooter replacement	4,073	-	-	(450)	3,623
Volunteer expenses	774	-	(210)	-	564
	4,847	-	(210)	(450)	4,187
Total funds	<u>18,057</u>	<u>45,073</u>	<u>(36,839)</u>	<u>-</u>	<u>26,291</u>

	Balance at 01/04/2022 £	Income £	Expenses £	Transfers £	Balance at 31/03/2023 £
Unrestricted funds					
General funds	8,740	40,275	(38,605)	2,800	13,210
	8,740	40,275	(38,605)	2,800	13,210
Restricted funds					
Scooter replacement	6,873	-	-	(2,800)	4,073
Volunteer expenses	877	-	(103)	-	774
	7,750	-	(103)	(2,800)	4,847
Total funds	<u>16,490</u>	<u>40,275</u>	<u>(38,708)</u>	<u>-</u>	<u>18,057</u>

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

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

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.

14. Analysis of net assets between funds

	Unrestricted Fund £	Restricted Fund £	2024 Total £
Fixed assets	2,058	-	2,058
Current assets	21,724	4,187	25,911
Current liabilities	(1,678)	-	(1,678)
	<u>22,104</u>	<u>4,187</u>	<u>26,291</u>

	Unrestricted Fund £	Restricted Fund £	2023 Total £
Fixed assets	2,772	-	2,772
Current assets	12,004	4,847	16,851
Current liabilities	(1,566)	-	(1,566)
	<u>13,210</u>	<u>4,847</u>	<u>18,057</u>

LUTON SHOPMOBILITY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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LUTON SHOPMOBILITY
TRUSTEES ANNUAL REPORT
for the year ended 31 March 2024

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 Luton Point, Centre Management
37 Luton Point
Luton, Beds. LU1 2LJ

Trustees: R Greening (Chair)
L Meyer (Secretary)
C Beck
C Mallia (Treasurer)
C Warren (Vice chair)
E Zurawska (appointed 3/11/2023)

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: 3rd Floor, Market Car Park
Luton Point, Luton
LU1 2LJ

LUTON SHOPMOBILITY

TRUSTEES ANNUAL REPORT

for the year ended 31 March 2024

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2024. 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 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 Level 3 of the Market Car Park at Luton Point 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 (2023: 23) new users registered with Luton Shopmobility. The mobility equipment was used 371 (2023: 289) times in the year.

Financial Review

During the year the charity received unrestricted income from donations of £42,872 (2023: £38,584) including donated services of £28,000 (2023: £28,000), wheelchair and scooter hire fees of £1,950 (2023: £1,481) and all other income of £251 (2023: £210). There were no restricted grants (2023: £nil) received. After expenses of £36,839 (2023: £38,708) there was a net surplus of £8,234 (2023: £1,567) on the total funds. Before transfers, there was a surplus on unrestricted funds of £8,444 and a deficit on restricted funds of £210 in the year. At the year end the charity had cash at bank of £20,376, fixed assets of £2,058 and total accumulated reserves of £26,291.

The free reserves at the year-end are £20,046. 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.

The Trustees are thankful for the support given by Luton Point (formerly The Mall Luton) in the year.

LUTON SHOPMOBILITY
TRUSTEES ANNUAL REPORT
for the year ended 31 March 2024

The attached accounts show the current state of the finances of the charity. Since the temporary closure between 27 November 2021 and 3 April 2022, due the effects of Covid as well as the difficulty experienced in obtaining funding for the service, Luton Shopmobility is now open two days per week run by a dedicated team of trustees and volunteers. The revenue from scooter hires, the generous financial support from Luton Point 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, the trustees have concluded that 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 and if conditions and circumstances allow will aim to open for a 3rd day in the week.

Public Benefit

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

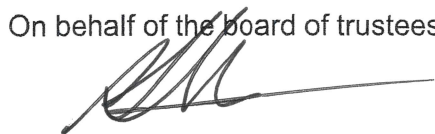
Trustees' Responsibilities

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
24 October 2024

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 2024 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 2024 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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.

LUTON SHOPMOBILITY

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF LUTON SHOPMOBILITY

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

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

25 October 2024

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 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Income					
Donations	2	42,872	-	42,872	38,584
Charitable activities	3	1,950	-	1,950	1,481
Sale of goods	4	62	-	62	41
Other income	4	-	-	-	-
Interest	4	40	-	40	20
Profit on sale of fixed assets	4	149	-	149	149
Total income		<u>45,073</u>	<u>-</u>	<u>45,073</u>	<u>40,275</u>
Expenditure					
	9				
Cost of goods sold		25	-	25	15
Office expenses		818	-	818	702
Heat and light		1,574	-	1,574	1,380
Rent and rates		28,456	-	28,456	28,342
Scooter/wheelchair repairs and maintenance		401	-	401	495
General repairs		937	-	937	1,022
Insurance		1,579	-	1,579	1,577
Volunteer expenses		-	210	210	103
Bank and card charges		74	-	74	86
Auditors' remuneration		1,602	-	1,602	1,566
Depreciation of: Wheelchairs and scooters		1,163	-	1,163	3,420
Total expenditure		<u>36,629</u>	<u>210</u>	<u>36,839</u>	<u>38,708</u>
Net (expenditure)/income		8,444	(210)	8,234	1,567
Transfers between funds		450	(450)	-	-
Net movement in funds		<u>8,894</u>	<u>(660)</u>	<u>8,234</u>	<u>1,567</u>
Funds at 1 April 2023		<u>13,210</u>	<u>4,847</u>	<u>18,057</u>	<u>16,490</u>
Funds at 31 March 2024		<u>22,104</u>	<u>4,187</u>	<u>26,291</u>	<u>18,057</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 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Fixed assets					
Tangible assets	10	2,058	-	2,058	2,772
Current assets					
Stock		110	-	110	135
Debtors	11	1,218	-	1,218	1,220
Cash at bank		20,376	4,187	24,563	15,476
Cash on hand		20	-	20	20
		21,724	4,187	25,911	16,851
Creditors: amounts falling due in one year					
Creditors	12	1,678	-	1,678	1,566
Net current assets		20,046	4,187	24,233	15,285
Net assets		22,104	4,187	26,291	18,057
Funds					
Unrestricted funds	14	22,104	-	22,104	13,210
Restricted funds	14	-	4,187	4,187	4,847
Total funds		22,104	4,187	26,291	18,057

The financial statements on pages 7 to 15 were approved by the board of trustees on 24 October 2024 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 2024

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 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

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

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.

Income from charitable activities represents loan fees received from members for their use of scooters and wheelchairs and is recognised when entitlement has occurred.

LUTON SHOPMOBILITY**NOTES TO THE FINANCIAL STATEMENTS****for the year ended 31 March 2024****Expenditure recognition**

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

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.

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 to close Luton Shopmobility in November 2021. However, following a successful re-opening in April 2022, Luton Shopmobility is now open two days per week and the scooter hire charges and financial support from Luton Point, 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.

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

2. Donations

	2024 £	2023 £
General donations	14,688	10,329
Donations by users	184	255
Donated services - The Mall Luton (rent free office and parking space)	28,000	28,000
	<u>42,872</u>	<u>38,584</u>

Income from donations was £42,872 of which £nil (2023: £nil) was attributable to restricted and £42,872 (2023: £38,584) was attributable to unrestricted funds.

3. Charitable activities

	2024 £	2023 £
Wheelchair and scooter hire fees	1,950	1,481
	<u>1,950</u>	<u>1,481</u>

Income from charitable activities was all (2023: same) attributable to unrestricted funds.

4. Other income

Income from sale of goods, sundry income, interest and profit on sale of fixed assets totalling £251 (2023: £210) were all attributable to unrestricted funds.

5. Staff costs

There were no employees employed by the charity during the year (2023: same).

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

6. Auditors remuneration

	2024 £	2023 £
For audit services	1,194	1,170
For other services	408	396
	<u>1,602</u>	<u>1,566</u>

7. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2023: same).

The trustees did not have any expenses reimbursed during the year (2023: same).

8. Related party transactions

Donations received without conditions from trustees, totalled £45 during the year (2023: £5,180).

9. Expenditure - 2023 comparative

	Unrestricted Fund £	Restricted Fund £	2022 Total £
Cost of goods sold	15	-	15
Office expenses	702	-	702
Heating and light	1,380	-	1,380
Rent and rates	28,342	-	28,342
Scooter/wheelchair repairs and maintenance	495	-	495
General repairs and renewals	1,022	-	1,022
Insurance	1,577	-	1,577
Volunteer expenses	-	103	103
Bank charges	86	-	86
Auditors' remuneration	1,566	-	1,566
Depreciation of wheelchairs and scooters	3,420	-	3,420
Total expenditure	<u>38,605</u>	<u>103</u>	<u>38,708</u>

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

10. Tangible fixed assets

	Fixtures & Fittings £	Premises Improvement £	Wheelchairs & Scooters £	Total £
Cost				
1 April 2023	12,303	84,748	31,861	128,912
Additions	-	-	450	450
Disposals	-	-	(1,114)	(1,114)
31 March 2024	<u>12,303</u>	<u>84,748</u>	<u>31,197</u>	<u>128,248</u>
Depreciation				
1 April 2023	12,303	84,748	29,089	126,140
Charge for year	-	-	1,163	1,163
Eliminated on disposal	-	-	(1,113)	(1,113)
31 March 2024	<u>12,303</u>	<u>84,748</u>	<u>29,139</u>	<u>126,190</u>
Net book value				
31 March 2024	<u>-</u>	<u>-</u>	<u>2,058</u>	<u>2,058</u>
31 March 2023	<u>-</u>	<u>-</u>	<u>2,772</u>	<u>2,772</u>

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

11. Debtors

	2024 £	2023 £
Other debtors	-	47
Prepayments and accrued income	1,218	1,173
	<u>1,218</u>	<u>1,220</u>

12. Creditors

	2024 £	2023 £
Accruals	1,678	1,566
	<u>1,678</u>	<u>1,566</u>

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

13. Fund reconciliation

	Balance at 01/04/2023 £	Income £	Expenses £	Transfers £	Balance at 31/03/2024 £
Unrestricted funds					
General funds	13,210	45,073	(36,629)	450	22,104
	13,210	45,073	(36,629)	450	22,104
Restricted funds					
Scooter replacement	4,073	-	-	(450)	3,623
Volunteer expenses	774	-	(210)	-	564
	4,847	-	(210)	(450)	4,187
Total funds	<u>18,057</u>	<u>45,073</u>	<u>(36,839)</u>	<u>-</u>	<u>26,291</u>

	Balance at 01/04/2022 £	Income £	Expenses £	Transfers £	Balance at 31/03/2023 £
Unrestricted funds					
General funds	8,740	40,275	(38,605)	2,800	13,210
	8,740	40,275	(38,605)	2,800	13,210
Restricted funds					
Scooter replacement	6,873	-	-	(2,800)	4,073
Volunteer expenses	877	-	(103)	-	774
	7,750	-	(103)	(2,800)	4,847
Total funds	<u>16,490</u>	<u>40,275</u>	<u>(38,708)</u>	<u>-</u>	<u>18,057</u>

LUTON SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

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

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.

14. Analysis of net assets between funds

	Unrestricted Fund £	Restricted Fund £	2024 Total £
Fixed assets	2,058	-	2,058
Current assets	21,724	4,187	25,911
Current liabilities	(1,678)	-	(1,678)
	<u>22,104</u>	<u>4,187</u>	<u>26,291</u>

	Unrestricted Fund £	Restricted Fund £	2023 Total £
Fixed assets	2,772	-	2,772
Current assets	12,004	4,847	16,851
Current liabilities	(1,566)	-	(1,566)
	<u>13,210</u>	<u>4,847</u>	<u>18,057</u>