

## Shopmobility Watford

Accounts for the year ended 31<sup>st</sup> March 2025.

Extract from the Shopmobility Watford Constitution

*“The OBJECT of the Scheme is to relieve persons with disability in Watford (and district) by providing facilities in particular wheelchairs and similar equipment with the object of improving their mobility and conditions of life.”*

**The Management Committee presents its report and accounts for the year ended 31 March 2025.**

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, applicable law and the requirements of the Statement of Recommended Practice, 'Accounting and Reporting by Charities' issued in October 2000.

**Objects of the charity**

The charity was established by a charitable trust deed on 18th January 1993. The Charity's objects are to relieve persons with disability in Watford {and district} by providing facilities, in particular wheelchairs and similar equipment, with the object of improving their mobility and conditions of life.

The scheme is managed by a committee of between ten and fifteen members including the officers {Chair, Vice-Chair, Secretary and Treasurer} all of whom are elected at the Annual General Meeting.

**Reserves Policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

**Risk Factors**

The Management Committee has assessed the major risks to which the charity is exposed, and will ensure that systems are put in place to mitigate exposure to the major risks.

On behalf of the Management Committee:

 ..... Dated 14/8/25 .....

Trevor Lillington (Chair)

Charity No.1017812

Principal Address: The Shopmobility Office, Ground Floor, CitiPark Church Car Park, Watford, Herts. WD18 0BU

Independent Examiner: Zahir Mohammed

The accounts were approved by the Committee on 14/8/25 .....

## **SHOPMOBILITY WATFORD**

### **STATEMENT OF MANAGEMENT COMMITTEE'S RESPONSIBILITIES**

---

Law applicable to charities in England and Wales requires the Management Committee to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipt and payment basis)

In preparing accounts giving a true and fair view, the Management Committee should follow best practice and;

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Management Committee is responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable it to ensure that the accounts comply with the applicable law. It is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **SHOPMOBILITY WATFORD**

### **CHARITY REGISTRATION NUMBER 1017812**

#### **Annual Report for the year ended 31<sup>st</sup> March 2025**

The Charity is administered by a management committee, comprising;

Chairman	John Horsfield (stood down as Chair resigned as Trustee 4 <sup>th</sup> June 2024)
Chairman	Trevor Lillington (appointed 4 <sup>th</sup> June 2024)
Vice Chairman	Bradley Francis (appointed 4 <sup>th</sup> June 2024)
Secretary	Kate Shallis (stood down 31 <sup>st</sup> May 2024 resigned as Trustee 19 <sup>th</sup> July 2024)
Secretary	Glenda Seal (appointed 19 <sup>th</sup> July 2024)
Treasurer	Paul Thompson (stood down as Treasurer 4 <sup>th</sup> June 2024)
Treasurer	John Cunnane (appointed 4 <sup>th</sup> June 2024)
Vice Treasurer	Paul Thompson (appointed Trustee and Vice Treasurer 4 <sup>th</sup> June 2024)
IT Officer	Trevor Lillington

#### **Committee Members**

Kareen Hastrick (resigned April 2024)  
Chris Hughes  
Laurence Payne  
Barbara Shepherd  
Caroline Bagley  
Nicky Phelan  
Rick Colyer

#### **Trustee Changes**

Under the Constitution individuals appointed to the roles of Chair, Treasurer and Secretary are required to stand down once having served 4 years in office.

The Committee would like to place on record the thanks and appreciation for the hard work and commitment of the team of employees and volunteers without whom the charity could not operate.

#### **Activity**

The Charity remains dependent upon the support provided by Watford Borough Council as without the quarterly grants it would not be possible to continue to operate. The Charity is also able to operate thanks to the accommodation provided free of charge by CitiPark.

Without the support of both these organisations Shopmobility Watford would be unable to provide mobility impaired people with the freedom to shop, bank and lunch in Watford town centre. The Trustees are truly grateful for this kind assistance.

Shopmobility continues to provide a full service operating six days a week.

#### **Performance review**

During the year the Charity received grants totalling £44271 (£56001 in 2024). This income included a lottery grant of £6770 (£13540 in 2024). More detailed information is set out in the notes to these accounts and below.

Total income in the year was £134863 (£122055 in 2024.)

Costs in the year were £118583 compared to £103869 in the previous year.

Total reserves at the 1<sup>st</sup> April 2024 were £101054 and after a surplus in the year of £16280 the total reserve at 31<sup>st</sup> March 2025 are £117334.

**Lottery Grant**

As previously reported the Trustees are now providing a six day per week service to the community suffering with either temporary or permanent mobility issues. However the additional costs in providing a six day service are significant. The support provided by the lottery grant following the closure due to Covid has been extremely helpful and very much appreciated. Further details are set out in note 9 to these accounts. The team is committed in finding extra revenue sources to meet these costs.

**Future developments**

The team is very focused in exploring further opportunities to raise grants and financial support particularly with local businesses. We are confident this will maintain revenue in the coming years.

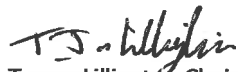
The Chairperson is currently carrying out a review aimed at streamlining the operation. It is expected that on completion this will improve the efficiency of the service provided and is planned to develop other income streams.

We are however fully aware that our providers of grants are also looking to save money and cut costs.

The Trustees are extremely grateful to Watford Borough Council who have indicated they will continue to provide support through grants (at a slightly lower level) for the next two years 2025/26 and 2026/27.

**Reserves**

The Trustees have produced a cash flow plan for the financial year 2025/26 and based on this projection is confident that there will be sufficient reserves to meet all liabilities as they fall due for a period of three months.



Trevor Lillington Chairman

Dated 14/8/25

**SHOPMOBILITY WATFORD**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 MARCH 2025**

			2025		2024	
		Notes	£	£	£	£
Fixed Assets						
	Tangible assets	8		21041		19773
Current Assets						
	Closing Stock	10	72		717	
	Cash at Bank		96738		82224	
	Cash in Transit		0		0	
	Cash in Hand		30		121	
	Prepayments		<u>2334</u>	99174	<u>1575</u>	84637
	Net Current Assets					
Total Assets				<u>120215</u>		<u>104410</u>
Current Liabilities and Accruals				2881		3356
Net Assets				<u>117334</u>		<u>101054</u>
Income Fund						
	Lottery Restricted Funds	9		0		1761
	Unrestricted Funds			117334		99293
		1		<u>117334</u>		<u>101054</u>

The accounts were approved by the Management Committee

Signed	<u>TJ. Lally</u>	<u>CHAIRMAN</u>
Dated	<u>14/8/25</u>	

**SHOPMOBILITY WATFORD**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
<b>Income Generated in the Year</b>					
Donations and Legacies	2	86038		86038	58663
Grants	3	37501	6770	44271	56001
Sales/Fund Raising Events		2100		2100	5214
Scooter Sales Commission	8	750		750	923
Bank Interest		1704		1704	1254
<b>Total Income Resources</b>	<b>1.2</b>	<b>128093</b>	<b>6770</b>	<b>134863</b>	<b>122055</b>
<b>Charitable Costs and Expenditure</b>					
Management and Administration	5-6	52166	8531	60697	53775
Notional Accommodation Costs	2	48300		48300	39000
Maintenance of Chairs	8	4136		4136	5897
Depreciation	4	5450		5450	5197
<b>Total Charitable Expenditure</b>	<b>1.3</b>	<b>110052</b>	<b>8531</b>	<b>118583</b>	<b>103869</b>
<b>Net Movement in Funds</b>					
Surplus in Year		18041	-1761	16280	18186
Transfer between Funds	9	0	0		0
		18041	-1761	16280	18186
<b>Fund Balance at 1 April 2024</b>		<b>99293</b>	<b>1761</b>	<b>101054</b>	<b>82868</b>
<b>Fund Balance at 31 March 2025</b>		<b>117334</b>	<b>0</b>	<b>117334</b>	<b>101054</b>

**SHOPMOBILITY WATFORD**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1 Accounting Policies**

**1.1 Basis of preparation**

The accounts are prepared under the historic cost convention

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, 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 on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

**1.2 Income Resources**

Income is accounted for in the period in which it is received

**1.3 Charitable Expenditure**

Expenditure is in accordance with the charitable objectives and accounted for in the period to which it relates.

	2025	2024
	£	£
2 Donations and Legacies		
Donations and gifts	37738	19663
Provision of accommodation	48300	39000
	<u>86038</u>	<u>58663</u>

The Management decided in 2008 that the accounts be amended to reflect a commercial value for the accommodation/facilities provided by Citi Park free of charge. This income is shown as a donation and the cost is reported in the accommodation costs. In the financial year this has been assessed at a value of £48300 (2024 £39000).

**3 Activities in furtherance of the Charity's objectives.**

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Grants received for charitable activities	37501		37501	42461
Lottery Grant received in the year (note 9)	0	6770	6770	13540
	<u>37501</u>	<u>6770</u>	<u>44271</u>	<u>56001</u>

**4 Depreciation**

Fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less an estimated residual value of each asset over it's expected useful life as follows;

Plant and machinery	20% reducing balance
Fixtures fittings and equipment	25% reducing balance



**SHOPMOBILITY WATFORD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
<b>5 Management and Administration.</b>				
Independent Examination Fees	380		380	280
Insurance	2118		2118	2169
Staff cost	41228	8531	49759	55037
EER NI credit	0		0	-10635
Telephone, Stationery and Computer	1523		1523	1123
General Rates	2602		2602	2252
General Maintenance	182		182	384
Travel Volunteers	812		812	728
Stock Provision	645		645	0
Bank Charges	86		86	96
Sundries (inc Lottery Licence)	2590		2590	2341
	<u>52166</u>	<u>8531</u>	<u>60697</u>	<u>53775</u>
<b>6 Employees</b>	<b>2025</b>	<b>2025</b>	<b>Total 2025</b>	<b>Total 2024</b>
Number of employees in year			3	3
Full time equivalent			1.5	1.5
	£	£	£	£
Employment costs				
Salaries and N.I.	48896		48896	54060
Nest Pension Scheme	863		863	977
	<u>49759</u>	<u>0</u>	<u>49759</u>	<u>55037</u>

There were no employees whose annual emoluments were £50,000 or more

**Workplace Pension**

Employers are required to provide a contributory pension scheme for all employees earning more than £833 pm. Employees earning below the threshold have the option to participate in the scheme.

As the Charity does not operate a pension scheme it may not opt-out.

The Management Committee has decided to set up a scheme with the government sponsored "Nest Workplace Pension Scheme"

The Charity will make a monthly contribution of 3% of an employees pay.

In order to establish the Scheme it is necessary if the member requests to back date the entry date to 2019

**SHOPMOBILITY WATFORD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**7 Management Committee**

None of the members of the Management Committee (or any person connected with them) received any remuneration during the year.

<b>8 Fixed Assets</b>	<b>Scooters</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2024	87375	16546	103921
Additions	6718	0	6718
Disposals	-2394	0	-2394
At 31 March 2025	<u>91699</u>	<u>16546</u>	<u>108245</u>
<b>Depreciation</b>			
At 1 April 2024	70657	13491	84148
Disposals	-2394	0	-2394
Charge for the year	4687	763	5450
At 31 March 2025	<u>72950</u>	<u>14254</u>	<u>87204</u>
<b>Net Book Value</b>			
At 31 March 2025	18749	2292	21041
At 31 March 2024	<u>16718</u>	<u>3055</u>	<u>19773</u>

**9 Lottery Grant**

On the 7th November 2022 the Trustee of Shopmobility submitted an application to The National Lottery Community Fund for a grant.

The award covered a two year project so that the Charity could rebuild the service to the disabled community. The application was successful and set below is the financial impact on the accounts as at 31st March 2025.

	<b>Received</b>	<b>Spent in</b>
	<b>in the year</b>	<b>the year</b>
	<b>£</b>	<b>£</b>
Final Grant received	6770	8531

The Scheme has now been closed and there are no further grants to be received.

The purchase of bariatric scooters are shown as a transfer from restricted to unrestricted funds because the purchase has released the restriction and the assets are now being shown as general not restricted (see page 6)

**SHOPMOBILITY WATFORD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**10 Stock £717**

In 2023 the year the Charity was contacted by a Mobility retailer in the process of closing down and wanted to dispose of surplus equipment. Following a review it was agreed to buy equipment at a cost of £2456. These have been offered for sale to users at Shopmobility Watford.

As at the previous year end £717 remained at cost price. As there has been little movement of these items a further provision has been applied

It is not the intention to become a retail trader.

	Stock value
Stock at cost 1st April 2024	£717
Less: provision	<u>£645</u>
Net value at 31st March 2025	<u>£72</u>

## Independent examiner's report on the accounts

### Independent Examiner's Report

<b>Report to the trustees/ members of</b>	Shopmobility Watford		
<b>On accounts for the year ended</b>	31 <sup>st</sup> March 2025	<b>Charity no</b>	1017812
<b>Set out on pages</b>	See attached Report & Accounts.		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> March 2025.

**Responsibilities and  
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").


I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

<b>Signed:</b>		<b>Date:</b>	14th July 2025.
<b>Name:</b>	Zahir Mohammed FCMA, CGMA, BA (Hons), DipM, ACIM.		
<b>Relevant professional qualification(s) or body (if any):</b>	Fellow of the Chartered Institute of Management Accountants. Member in Practice.		
<b>Address:</b>	Zass Solutions Limited, 34, Vicarage Lane, Wistead, Bedford MK45 3EY.		

**Section B****Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

There are no material matters of concern that require disclosure.

