

BRISTOL SHOPMOBILITY

England & Wales · Charity number 1052552

Details

Status Registered

Legal form Charitable company

Company number [02663659](#)

Registered 1996-02-02

Register [View on the Charity Commission register](#)

Contact

Address Shop Mobility
Cabot Circus Car Park
Newfoundland Circus
Bristol
BS2 9AB

Phone 07836583243

Email SHOPMOBILITYBRISTOLCABOT@GMAIL.COM

Activities

Objects: TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF PERSONS WITH DISABILITIES TO ASSIST AND IMPROVE THE MOBILITY AND CONDITIONS OF LIFE AND RELIEVE THE NEED OF SUCH PERSONS AND TO PROVIDE FACILITIES AND EQUIPMENT IN FURTHERANCE OF THESE PURPOSES

Activities: The objects of the charitable company are to provide and promote shoppmobility services to those with mobility impairments.

Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** IN PRACTICE BRISTOL AND DISTRICT
- Bristol City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£42,853	£50,362	-	-
2024-03-31	£47,276	£52,487	-	-
2023-03-31	£51,916	£49,726	-	-
2022-03-31	£56,044	£54,830	-	-
2021-03-31	£27,814	£48,681	-	-

Trustees

Name	Role	Appointed
Rhiannon MacLaren		2024-05-29
Roberta Alice Oliver		2024-02-21
Teresa Roberts		2023-02-21

BRISTOL SHOPMOBILITY

England & Wales - Charity number 1052552

Accounts

BRISTOL SHOPMOBILITY LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

Charity Number 1052552

Company Number 02663659

**BRISTOL SHOPMOBILITY
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

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**BRISTOL SHOPMOBILITY
REFERENCE & ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2025**

Status

Bristol Shopmobility is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association and the Companies Act 2006. Its company registration number is 02663659, and its charity number is 1052552.

Managing Trustees

C Pitchers (Resigned 08/12/2025)
T Roberts
S Bullock (Resigned 28/11/2024)
V Kennedy (Resigned 30/08/2025)
R Maclaren (Appointed 29/05/2024)
R Oliver

Registered Office

Cabot Circus Car Park
Newfoundland Circus
Bristol
BS2 9AB

Independent Examiner

Joshua Kingston BSc FCA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Bankers

Lloyds TSB
44-45 George White Street
Cabot Circus
Bristol
BS1 3BA

BRISTOL SHOPMOBILITY TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2025

The Trustees have pleasure in presenting their report and financial statement for the year ended 31 March 2025.

Objectives and activities

The objects of the charitable company are to promote any charitable purposes for the benefit of persons with disabilities to assist and improve the mobility and conditions of life and relieve the need of such persons, and to provide facilities and equipment in furtherance of these purposes.

Structure, Governance & Management

The charitable company is run by the Trustees and the Manager (Management Committee) who usually meet on a regular basis.

Trustees are appointed on a three-year rotational basis. They are nominated and elected by existing Board members. They receive in-house training and also have the opportunity to attend courses organised specifically for the voluntary sector.

Achievements & Performance

This year started off well with increasing numbers of hires, especially during the warmer summer months.

On 7th June 2024 we took part in National ShopMobility Awareness Day, and encouraged service users to complete a mystery trail around the central area of Bristol, taking advantage of free scooter hire and a goody bag provided by donations from local shops. Unfortunately uptake was low, but those who participated had a good time. Our thanks go to Lush, Hotel Chocolate, Ben's Cookies, Tesco Yate and the Driving and Mobility Centre for their assistance and donations to the goody bags.

Our long-term hires continued to provide assistance to those who could not afford a mobility scooter, and those wishing to take something that folds on holiday with them. Nationally, this is a growth market. Our other customers came from local flats and housing where scooters cannot be stored, those visiting the city centre hospitals and courts (from other parts of the surrounding counties, and within Bristol itself), and even for training assistance dogs for working with scooters and wheelchairs. Unfortunately our manager, Kayleigh Bourner, became increasingly unwell until she was admitted to hospital as an emergency, and subsequently diagnosed with cancer in November. Unfortunately, the other member of staff was the Manager's mother, and could not continue to run the scheme on her own and so the decision was made to completely close until from November 2024 until January 2025.

Another piece of devastating news came in November when our longstanding Trustee and supporter Steve Bullock passed away, leaving us all in shock and grieving once again. The scheme reopened in the first week of January for 3 days a week with the other members of staff covering 2 days and one of the Trustees covering the third, as part of her job as a Hubs Mobility Advice Service officer, offering advice about how to get around without a car to older and disabled people. This worked well, but the Trustee was unable to take on more responsibility or the Manager's role, or devote more time to running Shopmobility, because of her employment commitments.

The Trustees had emergency Zoom and physical meetings as often as circumstances allowed. Phone and email correspondence was carried out in the intervening times. The Trustees did try to recruit volunteers, but this was not successful.

The West of England Combined Authority (WECA) continued to pay the grant money monthly, which enabled us to continue paying salaries and sick pay. The Trustee managed to complete an application for the following year's WECA grant, which was awarded at the very end of the financial year with a 2% increase on last year's amount, but £5,000 less than was applied for. WECA also decided to change the way the grant was delivered, to monthly in arrears after receipt of a completed monitoring spreadsheet, from April 2025.

In January, we started experiencing problems with our phones and emails. The phones were fixed with

BRISTOL SHOPMOBILITY TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2025

an intervention from the manager (from her sick bed, against advice) but we eventually could not access emails at all. The Manager had not been able to gain access to the website since the previous manager had left, and so we relied on our Facebook account to update our service users. We were advised that the Manager was making a good recovery and intended to come back to work at the end of her sick leave, and so we continued to seek advice from VOSCUR about planning the way forward and recruiting another customer service assistant part time. We wanted to involve the Manager as much as possible and started to plan for her phased return, which was due at the end of April, after the year end.

During the year we continued our membership of ShopMobility UK (£50 fee paid by Broadmead BID, as last year), and VOSCUR. We did not purchase any new pieces of equipment, however, one scooter was donated to us, but could not be put into use by the end of the year.

The Manager and other members of staff resigned and left suddenly at the end of April 2025 with no notice. This left the Trustees with only one signatory able to access the bank account, and no one who could do this online. We also had no email (another was set up) or phone access (unless we met in the unit) and no way of altering the website. Post was not being delivered to the unit as it has no letterbox when closed and so important communications went missing. We were not able to arrange for the post to be redirected as we needed to provide a recent utility bill, which we did not have as we were registered under the old email address with our phone provider, who is the only utility that we pay.

We extend many thanks to Cabot Circus Management who have not charged us rent or electricity for the last few years. We could not access the monitoring spreadsheet to claim the grant which was allocated to us for April and by the time we worked out what we had to do, it was deemed too late. The scheme continued to open for 1 morning a week for a few months, but by the time we had internet access to the bank accounts it was obvious that we would not be able to recruit another Manager and guarantee their income for more than a few months. Our reserves are now at their minimum, and we would not be able to regain them if we used the money to recruit. None of the Trustees have the time or the expertise to recruit new staff.

In September, the decision was taken to close the scheme completely. We are planning to dispose of our equipment in accordance with our aims and objectives, and split any remaining funds between South Gloucestershire Shopmobility and Shopmobility UK.

Public Benefit

The Charity's objectives (the "objectives") are to promote any charitable purposes for the benefit of persons with disabilities; to assist and improve the mobility and conditions of life and relieve the needs of such persons; and to provide facilities and equipment in furtherance of these purposes.

The aims and objectives of Bristol Shopmobility are regularly reviewed by Trustees. All Trustees have complied with the duty in section 4 of the Charities Act 2006 to have regard to public benefit guidance published by the Commission. Due to the high cost of equipment and the subsequent servicing required for health and safety measures, a small charge is made for the hire of such equipment. This charge may be waived in cases of hardship.

Financial Review

The Reserve Policy requires Bristol Shopmobility to maintain free reserves of between £13,000 and £26,000, equivalent to 3-6 months of operating costs. At the end of the financial year we were still just within this parameter. The total free reserves as of 31st March 2025 are £17,719.

Our rental income for 2024/25 totalled £22,505, and we also received a £3,000 donation following the death of a service user, for which we were extremely grateful. The rental income is less than the previous financial year due to restricted opening hours because of staff illness.

Charges for rental remain the same as the previous year, at £2 per hour for all equipment, £8 top charge per day for powered wheelchairs and mobility scooters and £6 per day top charge for manual wheelchairs. This has been the price set since June 2022, and continues to be acceptable to service users.

**BRISTOL SHOPMOBILITY
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2025**

Kayleigh (Manager) received a pay rise to recognise her role and responsibilities in June 2024. Kayleigh worked 5 days a week at the start of the financial year, and Linda worked 3 days.

The Trustees may invest the property of the charitable company in any such investments as are authorised by the Trustee Act 2000, subject to the restrictions and conditions contained in the Act.

Planned Closure

On 25th September 2025 the remaining Trustees agreed to close Bristol Shopmobility, due to shortage of funding and an ongoing shortage of staff. The date of complete closure is expected to be 28th February 2026. The funds remaining in our accounts will be divided between Shopmobility UK and South Gloucestershire Shopmobility. An amount (£700) will be retained to cover ICO (Information Commissioners Office) registration fees for the next 7 years while personal information is still kept safely online and in paper format, after which it will be securely destroyed.

Assets in the form of mobility equipment will be given to South Gloucestershire Shopmobility, or to people in the Greater Bristol area who are in need, in exchange for a donation to help cover closure costs. Office furniture and equipment will be given to local charities which will accept them. The scheme van will be sold to an interested party for a nominal fee in exchange for all the help he has given with the closure process.

We have no other liabilities. Our 5 year Broadband and telephone contract was paid off at the end of December 2025, and our landlords have not renewed the lease which expired in 2024, allowing us to use the premises for free and covering all costs associated with it such as water and energy. Our thanks go to the Cabot Circus Management Team for allowing this to happen.

Our gratitude also goes to our Chair of Trustees, Claire Pitchers, who managed the situation we found ourselves in until her resignation on health grounds in December 2025.

**BRISTOL SHOPMOBILITY
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2025**

Statement of trustees' responsibilities

The trustees (who are also directors of Bristol Shopmobility Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with 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 Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

Registered office:
Cabot Circus Car Park,
Newfoundland Circus,
Bristol, BS2 9AB

Signed by order of the trustees:

Roberta Oliver

Roberta Oliver

Approved by the Trustees on ...28 January 2026....

**BRISTOL SHOPMOBILITY
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 MARCH 2025**

Independent examiner's report to the trustees of Bristol Shopmobility Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Joshua Kingston

Joshua Kingston BSc FCA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 28 January 2026
Date:.....

BRISTOL SHOPMOBILITY

STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account)

YEAR ENDED 31 MARCH 2025

		Total Funds	Total Funds
		2025	2024
		£	£
Income from:	Note		
Donations and grants	2	17,050	23,800
Legacies		3,000	-
Investment income		248	290
Charitable activities: Hire income		22,505	23,091
Other		50	95
Total income		<u>42,853</u>	<u>47,276</u>
Expenditure on:			
Charitable activities	3	<u>50,362</u>	<u>52,487</u>
Total expenditure		<u>50,362</u>	<u>52,487</u>
Net income/(expenditure) for the year	5	(7,509)	(5,211)
Transfers between funds		<u>(7,509)</u>	<u>(5,211)</u>
Total funds at 1 April	11	<u>28,340</u>	<u>33,551</u>
Total funds at 31 March	11	<u>20,831</u>	<u>28,340</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

All income and expenditure in the current year and in the prior year comparatives relates to unrestricted funds.

The notes on pages 9 to 13 form part of these financial statements

BRISTOL SHOPMOBILITY

BALANCE SHEET

AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	8	3,112	3,671
Current Assets			
Debtors	9	905	3,134
Cash at bank and in hand		18,764	23,385
		<u>19,669</u>	<u>26,519</u>
Creditors : Amounts falling due within one year	10	<u>(1,950)</u>	<u>(1,850)</u>
Net current assets		<u>17,719</u>	<u>24,669</u>
Net assets		<u>20,831</u>	<u>28,340</u>
Unrestricted funds			
General funds	12	<u>20,831</u>	<u>28,340</u>
		<u>20,831</u>	<u>28,340</u>

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the trustees on 28 January 2026and are signed on their behalf by:

Roberta Oliver

Roberta Oliver

The notes on pages 9 to 13 form part of these financial statements

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 Accounting policies

- a) The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity is a public entity as defined under FRS102.

The accounts have been prepared on a basis other than going concern due to the trustees' decision post year end that the charity will cease operations and close by the end of the next financial year. Fixed assets will be donated and there are not considered to be any balances held that would require the calculation of their expected net realisable value, or balances held would be immaterial to do so.

- b) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Grants receivable are only recognised when any conditions for receipt have been complied with.

Hire income received in advance of provision is deferred until criteria for income recognition are met.

- c) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

- d) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Computer Equipment - 25% Straight Line

Mobility Equipment - 25% Reducing Balance

Assets with a cost above £1,000 are capitalised.

- e) Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

- f) Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

- g) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

- h) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

- i) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

2 Donations and grants

	Total Funds	Total Funds
	2025	2024
	£	£
Donations	17,050	23,800
	<u>17,050</u>	<u>23,800</u>

All prior year income was represented by unrestricted funds

3 Charitable activities

	Total Funds	Total Funds
	2025	2024
	£	£
Staff costs (note 6)	40,809	37,842
Repairs and renewals	705	5,198
Equipment	358	134
Motor and travel	1,078	642
Other office and shop expenses	1,253	1,629
Advertising	440	1,126
Dues & Subscriptions	102	238
Insurance	2,967	2,375
Postage and stationary	45	280
Professional fees	381	697
Depreciation	559	728
Governance costs (note 4)	1,665	1,598
	<u>50,362</u>	<u>52,487</u>

Support
Costs

All prior year expenditure was represented by unrestricted funds.

4 Governance costs

	Total Funds	Total Funds
	2025	2024
	£	£
Independent examiner's fee	1,650	1,542
Trustees expenses	15	56
	<u>1,665</u>	<u>1,598</u>

5 Net income/(expenditure) for the year

This is stated after charging:	2025	2024
	£	£
Depreciation	559	728
Accountancy fees	906	846
Independent examiner's fees	744	696

1 (2024: 1) Trustee has been reimbursed for their out of pocket travel expenses amounting to £15 (2024: £56). No trustee received any remuneration during the year or prior year.

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

6 Staff costs and numbers

The aggregate payroll costs were:	2025	2024
	£	£
Wages and salaries	40,809	37,842
Redundancy costs	-	-
Pension costs	-	-
	<u>40,809</u>	<u>37,842</u>

No employee received emoluments of more than £60,000 in the current and prior year.

The average headcount of employees during the year was:	2025	2024
	No.	No.
General staff	<u>2</u>	<u>2</u>

The key management personnel are considered to be the trustees. The aggregate employment benefits paid to key management personnel during the current and prior year were £21,839 (2024: £22,260).

No trustee, key management personnel and related party donations were made in the current or prior year.

7 Taxation

The charity is exempt from corporation tax on its charitable activities.

8 Tangible fixed assets

	Computer Equipment £	Mobility Equipment £	Total £
Cost			
At 1 April 2024	2,016	63,349	65,365
Additions	-	-	-
At 31 March 2025	<u>2,016</u>	<u>63,349</u>	<u>65,365</u>
Depreciation			
At 1 April 2024	2,016	59,678	61,694
Charge for the year	-	559	559
At 31 March 2025	<u>2,016</u>	<u>60,237</u>	<u>62,253</u>
Net book value			
At 31 March 2025	<u>-</u>	<u>3,112</u>	<u>3,112</u>
At 31 March 2024	<u>-</u>	<u>3,671</u>	<u>3,671</u>

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

9 Debtors

	2025	2024
	£	£
Prepayments	905	3,134
	<u>905</u>	<u>3,134</u>

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	300	308
Accruals and deferred income	1,650	1,542
	<u>1,950</u>	<u>1,850</u>

11 Movement in funds

	At 01-Apr 2024 £	Income £	Expenditure £	Transfers £	At 31-Mar 2025 £
Unrestricted funds					
Fixed asset designated fund	3,671	-	(559)	-	3,112
General funds	24,669	42,853	(49,803)	-	17,719
Total funds	<u>28,340</u>	<u>42,853</u>	<u>(50,362)</u>	<u>-</u>	<u>20,831</u>

Fixed asset fund

The fixed asset fund represents the net book value of the fixed assets held at the year end.

Prior year comparative

	At 01-Apr 2023 £	Income £	Expenditure £	Transfers £	At 31-Mar 2024 £
Unrestricted funds					
Fixed asset designated fund	2,699	-	(728)	1,700	3,671
General funds	30,852	47,276	(51,759)	(1,700)	24,669
Total funds	<u>33,551</u>	<u>47,276</u>	<u>(52,487)</u>	<u>-</u>	<u>28,340</u>

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

12 Analysis of net assets between funds

	Tangible Fixed assets	Other Net assets	Total 2025
	£	£	£
Unrestricted funds			
Fixed asset designated fund	3,112	-	3,112
General funds	-	17,719	17,719
	<u>3,112</u>	<u>17,719</u>	<u>20,831</u>

Prior year comparative

	Tangible Fixed assets	Other Net assets	Total 2024
	£	£	£
Unrestricted funds			
Fixed asset designated fund	3,671	-	3,671
General funds	-	24,669	24,669
	<u>3,671</u>	<u>24,669</u>	<u>28,340</u>

13 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

14 Related parties

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

15 Going concern and post balance sheet events

The trustees have taken the decision to close the charitable company post year end due to funding shortages and staffing issues, with the continued operations of the charity becoming unfeasible. All remaining funds will be distributed between Shopmobility UK and South Gloucestershire Shopmobility. Please see the trustees' annual report for further information.

BRISTOL SHOPMOBILITY

England & Wales - Charity number 1052552

Accounts

BRISTOL SHOPMOBILITY LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

Charity Number 1052552

Company Number 02663659

**BRISTOL SHOPMOBILITY
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024**

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Status

Bristol Shopmobility is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association and the Companies Act 2006. Its company registration number is 02663659, and its charity number is 1052552.

Managing Trustees

R Corser-Langford (Removed 04/05/2023)

C Pitchers

T Roberts

S Bullock

J Vickery (Resigned 22/01/2024)

V Kennedy

R Maclaren (Appointed 29/05/2024)

B Oliver (Appointed 21/02/2024)

K Bourner (Resigned 07/07/2023)

Registered Office

Cabot Circus Car Park

Newfoundland Circus

Bristol BS2 9AB

Independent Examiner

Joshua Kingston BSc ACA

Burton Sweet Limited

The Clock Tower

5 Farleigh Court

Old Weston Road

Flax Bourton

Bristol BS48 1UR

Bankers

Lloyds TSB

284 Wells Road

Knowle

Bristol BS4 2

BRISTOL SHOPMOBILITY TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2024

The Trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2024.

Objectives and activities

The objects of the charitable company are to promote any charitable purposes for the benefit of persons with disabilities to assist and improve the mobility and conditions of life and relieve the need of such persons and to provide facilities and equipment in furtherance of these purposes.

Structure, Governance & Management

The charitable company is run by the management committee who usually meet on a regular basis.

Trustees are appointed on a three-year rotational basis. They are nominated and elected by existing Board members. They receive in-house training and also have the opportunity to attend courses organised specifically for the voluntary sector.

Achievements & Performance

After an uncertain few years for Bristol Shopmobility we are pleased to say we remain 'stable'. Our hire figures remain steady and our Long Term Hire service is still very popular especially in the warmer months and over the Christmas period. In this financial year we undertook a total of 4,453 hires. This is a total of 468 less hires on the previous year (4,921 in 2022/23). Changes in weather habits can have an effect on our hire figures and we did have a wetter summer in 2023 so this could be a contributing factor to providing less hires.

In this financial year we continued to be funded by West of England Combined Authority (WECA) and we were receiving £21,000 per annum. Kayleigh (Manager) had completed a new application for continuation of funding from April 2024. We were made aware we were successful in December 2023. However, a cut to the funding was made and we would now receive £16,800 per annum, which would now be paid monthly instead of quarterly (£1,400 per month). Our previous funding cycle was for two years but this time it will only be for a year (1st April 2024-31st March 2025).

Kayleigh had submitted a funding application to BCC Community Resilience Fund at the end of September 2022. Any money received from this could not be used on core costs so it was decided we could apply in order to update our fleet and replace mobility equipment. We asked for £24,000. We passed the initial checks and were moved on to the second stage. It was hoped we'd find out if we were successful by April 2023 but it was pushed back. Unfortunately, we found out in July 2023 that we did not pass the second stage and would not receive funding on this occasion.

We continued to remain members of ShopMobility UK and paid for new membership in September 2023. The membership cost had been lowered from £220 to £50 for the year. At a November trustees meeting Vivienne Kennedy agreed that The Broadmead Improvement District (BID) would cover this cost again this year and this was reimbursed in December 2023. At the November meeting Viv also asked Kayleigh to put together a 'wish list' of what equipment would be beneficial for us to have and she would see if any funds could be made available from the BID. A very generous grant of £1,700 was made available to us and we purchased a brand new Rascal VelumiLi portable boot scooter, which is lithium powered and capable of carrying up to 18 stone in weight. We made the initial payment to Bristol's Mobility Centre and the cost was reimbursed in February 2024. Both payments were made via Destination Bristol.

It was decided to invest into advertising this year. We had a ¼ page feature in the 'Community Care Guide' magazine for 6 months and then an additional further 6 months for a total cost of £600. 1/8 page 6 month feature in the 'Bristol Royal Infirmary Handbook' at a cost of £187.20. A first two pages and back cover feature in the 'Disabled Life' magazine which cost £395. All advertising features were discounted for us. We wanted to reach those that could benefit from our service that aren't aware we exist and adverts such as these help achieve that goal.

Bristol's Mobility Centre are currently undertaking our servicing and repairs of our mobility fleet.

BRISTOL SHOPMOBILITY TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2024

Public Benefit

The Charity's objectives (the "Objectives") are to promote any charitable purposes for the benefit of persons with disabilities; to assist and improve the mobility and conditions of life and relieve the needs of such persons; and to provide facilities and equipment in the furtherance of these purposes.

The aims and objectives of Bristol Shopmobility are regularly reviewed by Trustees. All Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission. Due to the high cost of equipment and the subsequent servicing required for health and safety measures a small charge is made for the hire of such equipment. This charge may be waived in cases of hardship.

Financial Review

The Reserve Policy requires Bristol Shopmobility to maintain between £13,000 and £26,000 to remain within 3-6 months operating costs. At the end of the financial year we were still within this parameter. The total free reserves as of 31st March 2024 are £24,669.

Our rental income for 2023/24 totalled £23,091. This is a difference of £1,888. in comparison to £24,979 in 2022/23. This echoes our lower hire figures reported on the previous page. We still continue to charge £2 per hour for all equipment, £8 top charge per day for powered wheelchairs and mobility scooters and £6 top charge for manual wheelchairs per day. This has been the set price since June 2022 and continues to be overall well received by service users. Our aim is to always keep the service at the lowest possible cost whilst still making sure operation is viable.

Rising costs are being felt across all walks of life and Bristol Shopmobility has felt that this year. Our insurance costs have seen a considerable rise. In this financial year our van insurance cost £838. and our commercial combined insurance cost £2,129 which totals £2,967. Compared to 2022/23, where we paid £423. for our van insurance and £1,952 for our combined insurance, which totalled £2,375. This is £592 difference. We were assured by our brokers (A J GALLAGHER) that this was the best price they could find for us.

It was decided that a two person staffing team with Kayleigh (Manager) working 5 days a week and Linda (Customer Service Assistant) working 4 days be trialled this year when Jo (Customer Service Assistant) retired in May 2023. This left shortfall of 1 day which was saving Bristol Shopmobility in the region of £3,700 compared to previous years. Staffing structure will need to be assessed in the 2024/25 financial year and changes made to see how we can best work for the organisation and also staff. We will continue to try available funding avenues to ensure Bristol Shopmobility can remain providing an in valuable service to those with physical impairments for many more years to come.

The Trustees may invest the property of the charitable company in such investments as are authorised by the Trustee Act 2000, subject to the restrictions and conditions contained in the Act.

**BRISTOL SHOPMOBILITY
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2024**

Statement of trustees' responsibilities

The trustees (who are also directors of Bristol Shopmobility Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with 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 Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

Registered office:
Cabot Circus Car Park,
Newfoundland Circus,
Bristol, BS2 9AB

Signed by order of the trustees:

Claire Pitchers

Approved by the Trustees on

**BRISTOL SHOPMOBILITY
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 MARCH 2024**

Independent examiner's report to the trustees of Bristol Shopmobility Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Joshua Kingston BSc ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date:.....

BRISTOL SHOPMOBILITY

STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account)

YEAR ENDED 31 MARCH 2024

		Total Funds	Total Funds
		2024	2023
	Note	£	£
Income from:			
Donations and grants	2	23,800	26,764
Investment income		290	60
Charitable activities: Hire income		23,091	24,979
Other		95	113
Total income		<u>47,276</u>	<u>51,916</u>
Expenditure on:			
Charitable activities	3	<u>52,487</u>	49,726
Total expenditure		<u>52,487</u>	<u>49,726</u>
Net income/(expenditure) for the year	5	(5,211)	2,190
Total funds at 1 April	11	<u>33,551</u>	31,361
Total funds at 31 March	11	<u>28,340</u>	<u>33,551</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

All income and expenditure in the current year and in the prior year comparatives relates to unrestricted funds.

The notes on pages 8 to 12 form part of these financial statements

BRISTOL SHOPMOBILITY

BALANCE SHEET

AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	3,671	2,699
Current Assets			
Debtors	9	3,134	2,552
Cash at bank and in hand		<u>23,385</u>	<u>30,016</u>
		26,519	32,568
Creditors : Amounts falling due within one year	10	<u>(1,850)</u>	<u>(1,716)</u>
Net current assets		<u>24,669</u>	<u>30,852</u>
Net assets		<u><u>28,340</u></u>	<u><u>33,551</u></u>
Unrestricted funds			
General funds	12	<u>28,340</u>	<u>33,551</u>
		<u><u>28,340</u></u>	<u><u>33,551</u></u>

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the trustees onand are signed on their behalf by:

Claire Pitchers

The notes on pages 8 to 12 form part of these financial statements

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1 Accounting policies

- a) The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The charity is a public entity as defined under FRS102.

There are no material uncertainties affecting the ability of the charity to continue as a going concern, despite the significant uncertainty being caused by the worldwide COVID-19 crisis. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges

- b) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Grants receivable are only recognised when any conditions for receipt have been complied with.

Hire income received in advance of provision is deferred until criteria for income recognition are met.

- c) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

- d) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Computer Equipment - 25% Straight Line

Mobility Equipment - 25% Reducing Balance

Assets with a cost above £1,000 are capitalised.

- e) Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

- f) Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

- g) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

- h) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

- i) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

2 Donations and grants

	Total Funds	Total Funds
	2024	2023
	£	£
Donations	23,800	26,764
	<u>23,800</u>	<u>26,764</u>

All prior year income was represented by unrestricted funds

3 Charitable activities

	Total Funds	Total Funds
	2024	2023
	£	£
Staff costs (note 6)	37,842	38,584
Repairs and renewals	5,198	2,503
Equipment	134	390
Motor and travel	642	1,360
Other office and shop expenses	1,629	1,089
Advertising	1,126	130
Dues & Subscriptions	238	285
Insurance	2,375	2,077
Postage and stationary	280	52
Professional fees	697	872
Depreciation	728	900
Governance costs (note 4)	1,598	1,484
	<u>52,487</u>	<u>49,726</u>

Support
Costs

All prior year expenditure was represented by unrestricted funds.

4 Governance costs

	Total Funds	Total Funds
	2024	2023
	£	£
Independent examiner's fee	1,542	1,440
Trustees expenses	56	44
	<u>1,598</u>	<u>1,484</u>

5 Net income/(expenditure) for the year

This is stated after charging:	2024	2023
	£	£
Depreciation	728	900
Accountancy fees	846	792
Independent examiner's fees	696	648

1 (2023: 1) Trustee has been reimbursed for their out of pocket travel expenses amounting to £56 (2023: £44). No trustee received and remuneration during the year.

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

6 Staff costs and numbers

The aggregate payroll costs were:	2024	2023
	£	£
Wages and salaries	37,842	38,584
Redundancy costs	-	-
Pension costs	-	-
	<u>37,842</u>	<u>38,584</u>

No employee received emoluments of more than £60,000 in the current and prior year.

The average headcount of employees during the year was:	2024	2023
	No.	No.
General staff	<u>2</u>	<u>3</u>

The key management personnel are considered to be the trustees. The aggregate employment benefits paid to key management personnel during the current and prior year were £22,260 (2023: £38,584).

No trustee, key management personnel and related party donations were made in the current or prior year.

7 Taxation

The charity is exempt from corporation tax on its charitable activities.

8 Tangible fixed assets

	Computer Equipment	Mobility Equipment	Total
	£	£	£
Cost			
At 1 April 2023	2,016	61,649	63,665
Additions	-	1,700	1,700
At 31 March 2024	<u>2,016</u>	<u>63,349</u>	<u>65,365</u>
Depreciation			
At 1 April 2023	2,016	58,950	60,966
Charge for the year	-	728	728
At 31 March 2024	<u>2,016</u>	<u>59,678</u>	<u>61,694</u>
Net book value			
At 31 March 2024	<u>-</u>	<u>3,671</u>	<u>3,671</u>
At 31 March 2023	<u>-</u>	<u>2,699</u>	<u>2,699</u>

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

9 Debtors

	2024	2023
	£	£
Prepayments	3,134	2,552
	<u>3,134</u>	<u>2,552</u>

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	308	276
Accruals and deferred income	1,542	1,440
	<u>1,850</u>	<u>1,716</u>

11 Movement in funds

	At 01-Apr 2023	Income	Expenditure	Transfers	At 31-Mar 2024
	£	£	£	£	£
Unrestricted funds					
Fixed asset designated fund	2,699	-	(728)	1,700	3,671
General funds	30,852	47,276	(51,759)	(1,700)	24,669
Total funds	<u>33,551</u>	<u>47,276</u>	<u>(52,487)</u>	<u>-</u>	<u>28,340</u>

Fixed asset fund

The fixed asset fund represents the net book value of the fixed assets held at the year end.

Prior year comparative

	At 01-Apr 2022	Income	Expenditure	Transfers	At 31-Mar 2023
	£	£	£	£	£
Unrestricted funds					
Fixed asset designated fund	3,599	-	(900)	-	2,699
General funds	27,762	51,916	(48,826)	-	30,852
Total funds	<u>31,361</u>	<u>51,916</u>	<u>(49,726)</u>	<u>-</u>	<u>33,551</u>

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

12 Analysis of net assets between funds

	Tangible Fixed assets £	Other Net assets £	Total 2024 £
Unrestricted funds			
Fixed asset designated fund	3,671	-	3,671
General funds	-	24,669	24,669
	<u>3,671</u>	<u>24,669</u>	<u>28,340</u>
Prior year comparative			
	Tangible Fixed assets £	Other Net assets £	Total 2023 £
Unrestricted funds			
Fixed asset designated fund	2,669	-	2,669
General funds	-	30,882	30,882
	<u>2,669</u>	<u>30,882</u>	<u>33,551</u>

13 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

14 Related parties

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

BRISTOL SHOPMOBILITY

England & Wales - Charity number 1052552

Accounts

BRISTOL SHOPMOBILITY LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

Charity Number 1052552

Company Number 02663659

**BRISTOL SHOPMOBILITY
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

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**BRISTOL SHOPMOBILITY
REFERENCE & ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2023**

Status

Bristol Shopmobility is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association and the Companies Act 2006. Its company registration number is 02663659, and its charity number is 1052552.

Managing Trustees

R Corser-Langford (Removed 04/05/2023)

C Pitchers

T Roberts (Appointed 21/02/2023)

S Bullock

J Vickery

V Kennedy

N Morgan (Resigned 16/05/2022)

D Morgan (Resigned 30/01/2023)

Registered Office

Cabot Circus Car Park

Newfoundland Circus

Bristol BS2 9AB

Independent Examiner

Joshua Kingston BSc ACA

Burton Sweet Limited

The Clock Tower

5 Farleigh Court

Old Weston Road

Flax Bourton

Bristol BS48 1UR

Bankers

Lloyds TSB

284 Wells Road

Knowle

Bristol BS4 2

BRISTOL SHOPMOBILITY TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2023

The Trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

The objects of the charitable company are to provide and promote Shopmobility services to people with a mobility impairment whether permanent or temporary.

Structure, Governance & Management

The charitable company is run by the management committee who usually meet on a regular basis. In person meetings were resumed this year with the first one being held in May 2022.

Trustees are appointed on a three year rotational basis. They are nominated and elected by existing Board members. They receive in-house training and also have the opportunity to attend courses organised specifically for the voluntary sector.

Achievements & Performance

After an uncertain few years for Bristol Shopmobility we are pleased to say we are currently 'stable'.

Our hire figures remain steady and our Long Term Hire service is still very popular especially in the warmer months. In this financial year we undertook a total of 4,921 hires. We are hoping factors such as the cost of living crisis and Bristol's new clean air zone which came in to effect in November 2022 don't have too much impact on our service but will continue to monitor this.

In the last report we detailed how fortunate we were to have received emergency funding from the West of England Combined Authority (WECA) to allow us to stay open and operating and after a successful funding application are now in receipt of £21,000 per annum paid quarterly. This grant award runs until 31st March 2024 where hopefully we will be able to re-apply for continued funding.

Unfortunately Kayleigh's (Manager) application to Bristol City Council (BCC) BIF small grants for £12,000 was unsuccessful and we were told we didn't fall under BCC's current priorities. We can re-apply when a new round of grant funding becomes available in December 2023.

Kayleigh has also submitted a funding application to BCC Community Resilience Fund at the end of September 2022. Any money received from this cannot be used on core costs so it was decided we could apply in order to update our fleet and replace mobility equipment. We asked for £24,000. We passed the initial checks and were moved on to the second stage. It was hoped we'd find out if we were successful by April 2023 but it has been pushed back to summer time.

We were fortunate to receive a £5,000 grant from the Broadmead Improvement District (BID) (paid via Visit West) which was kindly arranged by one of the trustees - Vivienne Kennedy. This £5,000 grant was moved to our Reserve Account to try and build it back up slightly. Viv also covered our ShopMobilityUK membership fee for the year to be covered by funds supplied from the BID.

We also took part in Asda's Green Token Giving in our local Bedminster store and came third in the vote. We received a £300 cheque in January 2023. This was also a fantastic opportunity to make people in our local community aware of us and the work we do.

Public Benefit

The Charity's objectives (the "Objectives") are to promote any charitable purposes for the benefit of persons with disabilities; to assist and improve the mobility and conditions of life and relieve the needs of such persons; and to provide facilities and equipment in the furtherance of these purposes.

BRISTOL SHOPMOBILITY TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2023

The aims and objectives of Bristol Shopmobility are regularly reviewed by Trustees. All Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission. Due to the high cost of equipment and the subsequent servicing required for health and safety measures a small charge is made for the hire of such equipment. This charge may be waived in cases of hardship.

Financial Review

The Reserve Policy requires Bristol Shopmobility to maintain between £13,000 and £28,000 to remain within 3-6 months operating costs. At the end of the financial year we were still within this parameter and had avoided withdrawing money from our Reserve Account since 17th July 2021. The total free reserves as of 31st March 2022 are £30,852.

Our hire figures have been steady and our Long Term Hire service continues to be very popular especially in the summer months and over the Christmas period. This is reflected in our hire income for the year rising from £19,037 in 2021/22 to £24,979 in 2022/23. This rise is also due to our decision to increase our hire charges in June 2022. We raised our daily hire charges from £1.50 up to £2 per hour, with manual wheelchairs being charged at £6 per day instead of the previous £5 and scooters/powered wheelchairs being charged at £8 per day instead of £7. This was not a decision we took lightly but felt it was needed to help maintain the service as best we could. Our hire charges had previously not been altered since 2017. Users of the service have been very understanding of this change overall.

Going in to the new financial year Jo who has been a valued member of staff will be retiring in May 2023. Linda has agreed to up her working hours from her current 14 hours to 28 hours per week. This creates a 7 hour shortfall which is set to save Bristol Shopmobility in the region of £3,700 per annum. We will continue to monitor how we operate with a 2 member staff team and make changes if necessary.

We will continue to try available funding avenues to ensure Bristol Shopmobility can remain providing an in valuable service to those with physical impairments for many more years to come.

The Trustees may invest the property of the charitable company in such investments as are authorised by the Trustee Act 2000, subject to the restrictions and conditions contained in the Act.

**BRISTOL SHOPMOBILITY
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2023**

Statement of trustees' responsibilities

The trustees (who are also directors of Bristol Shopmobility Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with 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 Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

Registered office:
Cabot Circus Car Park,
Newfoundland Circus,
Bristol, BS2 9AB

Signed by order of the trustees:

Claire Pitchers

Approved by the Trustees on

**BRISTOL SHOPMOBILITY
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 MARCH 2023**

Independent examiner's report to the trustees of Bristol Shopmobility Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Joshua Kingston BSc ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date:.....

BRISTOL SHOPMOBILITY

STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account)

YEAR ENDED 31 MARCH 2023

		Total Funds 2023 £	Total Funds 2022 £
Income from:			
Donations and grants	2	26,764	36,694
Investment income		60	2
Charitable activities: Hire income		24,979	19,037
Other		113	311
Total income		<u>51,916</u>	<u>56,044</u>
Expenditure on:			
Charitable activities	3	49,726	54,830
Total expenditure		<u>49,726</u>	<u>54,830</u>
Net income/(expenditure) for the year	5	2,190	1,214
Total funds at 1 April	11	31,361	30,147
Total funds at 31 March	11	<u>33,551</u>	<u>31,361</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

All income and expenditure in the current year and in the prior year comparatives relates to unrestricted funds.

The notes on pages 8 to 12 form part of these financial statements

BRISTOL SHOPMOBILITY

BALANCE SHEET

AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	2,699	3,599
Current Assets			
Debtors	9	2,552	2,185
Cash at bank and in hand		30,016	27,043
		<u>32,568</u>	<u>29,228</u>
Creditors : Amounts falling due within one year	10	<u>(1,716)</u>	<u>(1,466)</u>
Net current assets		30,852	27,762
Net assets		<u>33,551</u>	<u>31,361</u>
Unrestricted funds			
General funds	12	33,551	31,361
		<u>33,551</u>	<u>31,361</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the trustees onand are signed on their behalf by:

Claire Pitchers

The notes on pages 8 to 12 form part of these financial statements

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1 Accounting policies

- a) The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity is a public entity as defined under FRS102.

There are no material uncertainties affecting the ability of the charity to continue as a going concern, despite the significant uncertainty being caused by the worldwide COVID-19 crisis. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges

- b) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Grants receivable are only recognised when any conditions for receipt have been complied with.
- c) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.
- d) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:
Computer Equipment - 25% Straight Line
Mobility Equipment - 25% Reducing Balance
Assets with a cost above £1,000 are capitalised.
- e) Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.
- f) Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.
- g) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.
- h) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- i) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

2 Donations and grants

	Total Funds	Total Funds
	2023	2022
	£	£
Donations	26,764	36,694
	<u>26,764</u>	<u>36,694</u>

All prior year income was represented by unrestricted funds

3 Charitable activities

	Total Funds	Total Funds
	2023	2022
	£	£
Staff costs	38,584	46,469
Repairs and renewals	2,503	2,094
Equipment	390	49
Motor and travel	1,360	701
Other office and shop expenses	1,089	863
Advertising	130	-
Dues & Subscriptions	285	267
Insurance	2,077	1,880
Postage and stationary	52	88
Professional fees	872	53
Depreciation	900	1,200
Governance costs (note 4)	1,484	1,166
	<u>49,726</u>	<u>54,830</u>

All prior year expenditure was represented by unrestricted funds

4 Governance costs

	Total Funds	Total Funds
	2023	2022
	£	£
Independent examiner's fee	1,440	1,166
Trustees expenses	44	-
	<u>1,484</u>	<u>1,166</u>

5 Net income/(expenditure) for the year

This is stated after charging:	2023	2022
	£	£
Depreciation	900	1,200
Accountancy fees	216	175
Independent examiner's fees	1,224	971

1 (2022: Nil) Trustee has been reimbursed for their out of pocket travel expenses amounting to £44 (2022: Nil). No trustee received and remuneration during the year

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

6 Staff costs and numbers

The aggregate payroll costs were:	2023	2022
	£	£
Wages and salaries	38,584	40,421
Redundancy costs	-	5,841
Pension costs	-	207
	<u>38,584</u>	<u>46,469</u>

No employee received emoluments of more than £60,000 in the current and prior year.

The average headcount of employees during the year was:	2023	2022
	No.	No.
General staff	<u>3</u>	<u>3</u>

The key management personnel are considered to be the trustees. The aggregate employment benefits paid to key management personnel during the current and prior year were £Nil (2022: £Nil).

No trustee, key management personnel and related party donations were made in the current or prior year

7 Taxation

The charity is exempt from corporation tax on its charitable activities.

8 Tangible fixed assets

	Computer Equipment £	Mobility Equipment £	Total £
Cost			
At 1 April 2022 and at 31 March 2023	<u>2,016</u>	<u>61,649</u>	<u>63,665</u>
Depreciation			
At 1 April 2022	2,016	58,050	60,066
Charge for the year	-	900	900
At 31 March 2023	<u>2,016</u>	<u>58,950</u>	<u>60,966</u>
Net book value			
At 31 March 2023	<u>-</u>	<u>2,699</u>	<u>2,699</u>
At 31 March 2022	<u>-</u>	<u>3,599</u>	<u>3,599</u>

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

9 Debtors

	2023	2022
	£	£
Prepayments	2,552	2,185
	<u>2,552</u>	<u>2,185</u>

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	276	326
Accruals and deferred income	1,440	1,140
	<u>1,716</u>	<u>1,466</u>

11 Movement in funds

	At 01-Apr 2022 £	Income £	Expenditure £	Transfers £	At 31-Mar 2023 £
Unrestricted funds					
Fixed asset designated fund	3,599	-	(900)	-	2,699
General funds	27,762	51,916	(48,826)	-	30,852
Total funds	<u>31,361</u>	<u>51,916</u>	<u>(49,726)</u>	<u>-</u>	<u>33,551</u>

Fixed asset fund

The fixed asset fund represents the net book value of the fixed assets held at the year end.

Prior year comparative

	At 01-Apr 2021 £	Income £	Expenditure £	Transfers £	At 31-Mar 2022 £
Unrestricted funds					
Fixed asset designated fund	4,799	-	(1,200)	-	3,599
General funds	25,348	56,044	(53,630)	-	27,762
Total funds	<u>30,147</u>	<u>56,044</u>	<u>(54,830)</u>	<u>-</u>	<u>31,361</u>

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

12 Analysis of net assets between funds

	Tangible Fixed assets £	Other Net assets £	Total 2023 £
Unrestricted funds			
Fixed asset designated fund	2,699	-	2,699
General funds	-	30,852	30,852
	<u>2,699</u>	<u>30,852</u>	<u>33,551</u>
Prior year comparative			
	Tangible Fixed assets £	Other Net assets £	Total 2022 £
Unrestricted funds			
Fixed asset designated fund	3,599	-	3,599
General funds	-	27,762	27,762
	<u>3,599</u>	<u>27,762</u>	<u>31,361</u>

13 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

14 Related parties

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

BRISTOL SHOPMOBILITY

England & Wales - Charity number 1052552

Accounts

BRISTOL SHOPMOBILITY LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

Charity Number 1052552

Company Number 02663659

**BRISTOL SHOPMOBILITY
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**

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**BRISTOL SHOPMOBILITY
REFERENCE & ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2022**

Status

Bristol Shopmobility is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association and the Companies Act 2006. Its company registration number is 02663659, and its charity number is 1052552.

Managing Trustees

R Corser-Langford
J Bartlett (Resigned 08/02/2022)
K Bath (Resigned 08/02/2022)
C Pitchers
S Bullock
N Morgan (Resigned 16/05/2022)
J Vickery
J Rawlings (Resigned 25/11/2021)
S Bluff (Resigned 25/11/2021)
V Kennedy (Appointed 08/02/2022)
D Morgan (Appointed 08/02/2022)

Secretary

Kay Bath (Resigned 08/02/2022)

Registered Office

Cabot Circus Car Park
Newfoundland Circus
Bristol BS2 9AB

Independent Examiner

Joshua Kingston BSc ACA
Burton Sweet Limited Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Bankers

Lloyds TSB
284 Wells Road
Knowle
Bristol BS4 2

BRISTOL SHOPMOBILITY TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2022

The Trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2022.

Objectives and activities

The objects of the charitable company are to provide and promote Shopmobility services to people with a mobility impairment whether permanent or temporary.

Structure, Governance & Management

The charitable company is run by the management committee who usually meet on a regular basis, however meetings were suspended in this financial year due to the Covid 19 Pandemic. Regular contact was made via email with Trustees. It was hoped we'd be going back to in person meetings sometime in 2022.

Trustees are appointed on a three year rotational basis. They are nominated and elected by existing Board members. They receive in-house training and also have the opportunity to attend courses organised specifically for the voluntary sector.

Achievements & Performance

At the start of the financial year we were still in lockdown and did not return to operation until 12th April 2021. As predicted after the first two lockdowns we had experienced in 2020, the return of users was slow as many people were reluctant to return to 'normal life'. As travel was still restricted we saw a decline in our Long Term Hire service and our hire numbers were very low compared to pre-pandemic levels. Luckily use of our service picked up when the summer came and was steady for the rest of the year.

In terms of funding avenues we were waiting to see if our grant from Broadmead Business Improvement District (BID) would be re-instated after being stopped due to the effects of the Covid-19 pandemic on retailers. It has since been confirmed to us by Vivienne Kennedy who is the Head of the BID, that we will no longer receive this grant. This results in a further decline to our income.

In the summer of 2021 we were growing more concerned around the future of Bristol Shopmobility as we had found no long term funding since having our Bristol City Council (BCC) grant withdrawn back in 2017. Staff had to be issued redundancy notices to comply with law but luckily we were able to continue running and keep staff employed.

A fresh round to apply to the Bristol Impact Fund (BIF medium to large grants) provided by BCC that we had previously been unsuccessful in obtaining was made available in April 2021 with outcomes of successful funding awards being notified to applicants in August 2021. Sadly, we were unsuccessful.

Diana (Manager) had been in touch with West of England Combined Authority (WECA) to see what they could do to help us financially as they had been funding other 'Community Transport' services. A £9,000 emergency grant had been paid to us by WECA in July 2021 to see us through until the decision of the BIF. As we were unsuccessful in obtaining funding from BIF, a further emergency grant of £23,000 paid in two separate £11,500 was provided by WECA with the first payment on 7th October 2021 and the second on 22nd December 2021. This was to see us through until March 2022 where we were hopeful we would obtain further long term funding from WECA. Thankfully this is the case after a successful application in December 2021. We were awarded £21,000 per annum with payments being made quarterly. This grant award runs from 1st April 2022-31st March 2024. This grant allows us some 'breathing space' whilst we look into other avenues of funding.

Kayleigh (Manager) ended this financial year applying to the BCC BIF small grants fund in which applicants can apply for up to £15,000 to cover an 18 month period of 1st July 2022-1st December 2023. We have requested £12,000 and will hopefully know the outcome in mid-June 2022.

BRISTOL SHOPMOBILITY TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2022

Public Benefit

The Charity's objectives (the "Objectives") are to promote any charitable purposes for the benefit of persons with disabilities; to assist and improve the mobility and conditions of life and relieve the needs of such persons; and to provide facilities and equipment in the furtherance of these purposes.

The aims and objectives of Bristol Shopmobility are regularly reviewed by Trustees. All Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission. Due to the high cost of equipment and the subsequent servicing required for health and safety measures a small charge is made for the hire of such equipment. This charge may be waived in cases of hardship.

Financial Review

The Reserve Policy requires Bristol Shopmobility to maintain between £15,000 and £27,500 to remain within 3-6 months operating costs. At the end of the financial year we were still within this parameter and had avoided withdrawing money from our Reserve Account since 17th July 2021. The total free reserves as of 31st March 2022 are £27,762. Although currently it is looking like we will not be able to add to the Reserve Account, we also should be able hold off withdrawing from it and preserving what is in there for as long as possible.

Since we have returned from the third and final lockdown in April 2021, we have seen a slow return of users but as time goes on we are seeing our figures return to pre-pandemic levels which has in turn seen a rise in our hire income. After reporting hire income being £8,914 for 2020/21, we are pleased to see hire income for the year 2021/22 being £19,037. This is reassuring that our service has been able to recover well from the effects of lockdowns and the pandemic overall.

Diana had decided to leave the organisation in November 2021, the 3 days a week manager role was made redundant and she was paid £5,841 in redundancy. The manager's post was changed to 2 days per week role, with Kayleigh taking over at the start of December 2021. Adapting this role will save Bristol Shopmobility around £5,500 per year.

At the end of this financial year it was looking likely we would have to increase our hire charges. This is not something we took lightly but felt as our financial position is not how it once was it was a necessary step for us to take. Bristol Shopmobility had only ever increased hire charges once in over 25 years of operation and wanted to try and make as little impact and keep users of the service happy. It was projected hire per hour would increase from £1.50 up to £2. Manual wheelchair hire would rise from £5 per day to £6. Scooter and powerchair hire would rise from £7 per day to £8. This was discussed and agreed at a Trustees meeting in May 2022, Trustees in attendance agreed this figures and the price rise will take effect from 1st June 2022.

We are grateful to be ending this financial year knowing we have been awarded £21,000 funding per annum from WECA, with the first payment of £5,250 being paid into our accounts on 14th April 2022.

We will continue to try available funding avenues to ensure Bristol Shopmobility can remain providing an in valuable service to those with physical impairments for many more years to come.

The Trustees may invest the property of the charitable company in such investments as are authorised by the Trustee Act 2000, subject to the restrictions and conditions contained in the Act.

BRISTOL SHOPMOBILITY TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2022

Statement of trustees' responsibilities

The trustees (who are also directors of Bristol Shopmobility Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with 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 Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

Registered office:
Cabot Circus Car Park,
Newfoundland Circus,
Bristol, BS2 9AB

Signed by order of the trustees:

Mr Steve Bullock

Approved by the Trustees on 2nd August 2022

**BRISTOL SHOPMOBILITY
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 MARCH 2022**

Independent examiner's report to the trustees of Bristol Shopmobility Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Joshua Kingston BSc ACA
Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 2nd August 2022

BRISTOL SHOPMOBILITY

STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account)

YEAR ENDED 31 MARCH 2022

		Total Funds 2022	Total Funds 2021
	Note	£	£
Income from:			
Voluntary income	2	36,694	18,665
Investment income		2	9
Charitable activities: Hire income		19,037	8,914
Other		311	226
Total income		<u><u>56,044</u></u>	<u><u>27,814</u></u>
Expenditure on:			
Charitable activities	3	54,830	48,681
Total expenditure		<u><u>54,830</u></u>	<u><u>48,681</u></u>
Net income/(expenditure)	5	1,214	(20,867)
Total funds at 1 April	11	30,147	51,014
Total funds at 31 March	11	<u><u>31,361</u></u>	<u><u>30,147</u></u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

All income and expenditure in the current year and in the prior year comparatives relates to unrestricted funds.

The notes on pages 8 to 12 form part of these financial statements

BRISTOL SHOPMOBILITY

BALANCE SHEET

AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	8	3,599	4,799
Current Assets			
Debtors	9	2,185	2,267
Cash at bank and in hand		<u>27,043</u>	<u>24,330</u>
		29,228	26,597
Creditors : Amounts falling due within one year	10	<u>(1,466)</u>	<u>(1,249)</u>
Net current assets		27,762	25,348
Net assets		<u>31,361</u>	<u>30,147</u>
Unrestricted funds			
General funds	11	31,361	30,147
		<u>31,361</u>	<u>30,147</u>

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the trustees on 2nd August 2022 and are signed on their behalf by:

Mr Steve Bullock

The notes on pages 8 to 12 form part of these financial statements

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1 Accounting policies

- a) The financial statements have been prepared in accordance with the historical cost convention (except for investments which have been included at fair value and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 (*or Companies Act 2006*) and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity is a public entity as defined under FRS102.

There are no material uncertainties affecting the ability of the charity to continue as a going concern, despite the significant uncertainty being caused by the worldwide COVID-19 crisis. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges

- b) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Grants receivable are only recognised when any conditions for receipt have been complied with.
- c) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.
- d) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:
Computer Equipment - 25% Straight Line
Mobility Equipment - 25% Reducing Balance
Assets with a cost above £1,000 are capitalised.
- e) Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.
- f) Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.
- g) Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.
- h) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the
- i) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.
-

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

2 Voluntary income

	Total Funds 2022	Total Funds 2021
	£	£
Donations	36,694	18,665
	<u>36,694</u>	<u>18,665</u>

All prior year income was represented by unrestricted funds

3 Charitable activities

	Total Funds 2022	Total Funds 2021
	£	£
Staff costs	46,469	41,161
Repairs and renewals	2,094	612
Equipment	49	34
Motor and travel	701	878
Other office and shop expenses	863	1,145
Dues & Subscriptions	267	219
Support Costs Insurance	1,880	1,951
Postage and stationary	88	21
Professional fees	53	-
Depreciation	1,200	1,600
Governance costs (note 4)	1,166	1,060
	<u>54,830</u>	<u>48,681</u>

All prior year expenditure was represented by unrestricted funds

4 Governance costs

	Total Funds 2022	Total Funds 2021
	£	£
Independent examiner's fee	1,166	1,060
	<u>1,166</u>	<u>1,060</u>

5 Net income/(expenditure) for the year

This is stated after charging:	2022	2021
	£	£
Depreciation	1,200	1,600
Accountancy fees	175	175
Independent examiner's fees	971	885
	<u>971</u>	<u>885</u>

No trustees claimed or waived expenses in the current or the prior year.

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

6 Staff costs and numbers

The aggregate payroll costs were:	2022	2021
	£	£
Wages and salaries	40,421	40,735
Redundancy costs	5,841	-
Pension costs	207	302
	<u>46,469</u>	<u>41,037</u>

No employee received emoluments of more than £60,000.

The average headcount of employees during the year was:	2022	2021
	No.	No.
General staff	<u>3</u>	<u>3</u>

The key management personnel are considered to be the trustees. The aggregate employment benefits paid to key management personnel during the current and prior year were £Nil.

No trustee, key management personnel and related party donations were made in the current or prior year.

7 Taxation

The charity is exempt from corporation tax on its charitable activities.

8 Tangible fixed assets

	Computer Equipment £	Mobility Equipment £	Total £
Cost			
At 1 April 2021 and at 31 March 2022	<u>2,016</u>	<u>61,649</u>	<u>63,665</u>
Depreciation			
At 1 April 2021	2,016	56,850	58,866
Charge for the year	-	1,200	1,200
At 31 March 2022	<u>2,016</u>	<u>58,050</u>	<u>60,066</u>
Net book value			
At 31 March 2022	<u>-</u>	<u>3,599</u>	<u>3,599</u>
At 31 March 2021	<u>-</u>	<u>4,799</u>	<u>4,799</u>

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

9 Debtors

	2022	2021
	£	£
Prepayments	2,185	2,267
	<u>2,185</u>	<u>2,267</u>

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	326	153
Accruals and deferred income	1,140	1,096
	<u>1,466</u>	<u>1,249</u>

11 Movement in funds

	At				At
	01-Apr	Income	Expenditure	Transfers	31-Mar
	2021	£	£	£	2022
	£	£	£	£	£
Unrestricted funds					
Fixed asset designated fund	4,799	-	(1,200)	-	3,599
General funds	25,348	56,044	(53,630)	-	27,762
Total funds	<u>30,147</u>	<u>56,044</u>	<u>(54,830)</u>	<u>-</u>	<u>31,361</u>

Fixed asset fund

The fixed asset fund represents the net book value of the fixed assets held at the year end.

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

11 Movement in funds (continued)

Prior year comparative	At 01-Apr 2020 £	Income £	Expenditure £	Transfers £	At 31-Mar 2021 £
Unrestricted funds					
Fixed asset designated fund	6,399	-	(1,600)	-	4,799
General funds	44,615	27,814	(47,081)	-	25,348
Total funds	<u>51,014</u>	<u>27,814</u>	<u>(48,681)</u>	<u>-</u>	<u>30,147</u>

12 Analysis of net assets between funds

	Tangible Fixed assets £	Other Net assets £	Total 2022 £
Unrestricted funds			
Fixed asset designated fund	3,599	-	3,599
General funds	-	27,762	27,762
	<u>3,599</u>	<u>27,762</u>	<u>31,361</u>
Prior year comparative			
Unrestricted funds			
Fixed asset designated fund	4,799	-	4,799
General funds	-	25,348	25,348
	<u>4,799</u>	<u>25,348</u>	<u>30,147</u>

13 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

14 Related parties

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

BRISTOL SHOPMOBILITY

England & Wales - Charity number 1052552

Accounts

**BRISTOL SHOPMOBILITY
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

Charity Number 1052552

Company Number 02663659

**BRISTOL SHOPMOBILITY
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

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BRISTOL SHOPMOBILITY
REFERENCE & ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2021

Status

Bristol Shopmobility is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association and the Companies Act 2006. Its company registration number is 02663659, and its charity number is 1052552.

Managing Trustees

J Scammell MBE
R Corser-Langford
J Bartlett
K Bath
C Pitchers
S Bullock
N Morgan
J Vickery
J Rawlings
S Bluff

Secretary

Kay Bath

Registered Office

Cabot Circus Car Park
Newfoundland Circus
Bristol BS2 9AB

Independent Examiner

Josh Kingston ACA
Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Bankers

Lloyds TSB
284 Wells Road
Knowle
Bristol BS4 2

BRISTOL SHOPMOBILITY

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

The Trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2021.

Objectives and activities

The objects of the charitable company are to provide and promote shopmobility services to people with a mobility impairment whether permanent or temporary.

Structure, Governance & Management

The charitable company is run by the management committee who usually meet on a regular basis, however meetings were suspended in this financial year due to the Covid 19 Pandemic. Regular contact was made via email with Trustees.

Trustees are appointed on a three year rotational basis. They are nominated and elected by existing Board members. They receive in-house training and also have the opportunity to attend courses organised specifically for the voluntary sector.

Achievements & Performance

The financial year 2020 – 2021 proved to be one like no other in the history of Bristol Shopmobility.

The month of April commenced with the Unit being closed due to the Covid 19 pandemic. We had already taken steps to protect staff and users and had closed the Unit on 17th March having hurriedly renewed all insurances to take us forward into the next financial year. With the Government support available staff were placed on furlough. Some of our long term hire users kept hold of their equipment and continued to use it throughout the lockdown. Diana (Manager) was able to keep in touch with email etc via home set up and could answer queries from users.

Following a three month lockdown we reopened to the public on Wednesday 1st July. The return of users was slow as many were categorised as vulnerable and were shielding. We were able to stay open for 4 months until November saw us locked down again for another month. We were able to open for the Christmas shopping period but with the Tier system in operation numbers were again restricted.

At the beginning of January we again went into lockdown and staff were placed on furlough and this remained the case for the rest of the financial year.

In total were closed for a period of 7 months which saw our income from hire charges severely reduced from around £18,000 per annum to just below £9,000. We had previously been in receipt of some funding from the Broadmead Business Improvement District (BID) to the sum of £10,000 per annum paid in two instalments. As the retailers who contribute towards the BID had also been closed and had lost a great deal of their business the BID contribution was not made so this in turn lead to a further decline in our income.

The year finished with the future looking very uncertain for Shopmobility. We had approximately 4-5 months trading funds available once any redundancy liabilities had been accounted for. The start of the next year will involve submitting a funding application through the Bristol City Council Impact Fund to hopefully secure our future.

BRISTOL SHOPMOBILITY

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

Public Benefit

The Charity's objectives (the "Objectives") are to promote any charitable purposes for the benefit of persons with disabilities; to assist and improve the mobility and conditions of life and relieve the needs of such persons; and to provide facilities and equipment in the furtherance of these purposes.

The aims and objectives of Bristol Shopmobility are regularly reviewed by Trustees. All Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission. Due to the high cost of equipment and the subsequent servicing required for health and safety measures a small charge is made for the hire of such equipment. This charge may be waived in cases of hardship.

Financial Review

The Reserve Policy requires Bristol Shopmobility to maintain requires between £13,000 and £26,000 to remain within the 3 – 6 months operating costs. At the end of the financial year we were still within this parameter however it was anticipated that shortly we would have to draw down some of the funds to meet our day to day running costs. Total free reserves at 31st March 2021 are £25,348.

During this financial year we were closed for 7 months due to the Covid 19 pandemic. As many of our users are elderly and/or disabled they class as vulnerable and many were shielding during this time. Also many of the businesses in the city centre were closed as they were not classed as essential therefore many of our users did not wish to come into town.

We were fortunate during this time to be able to take advantage of the Government furlough scheme and this ensured that our staff still received some payments and we were able to retain their employment. When the restrictions were relaxed and no- essential shops re-opened we did find that our numbers were significantly reduced as many were unsure about coming into town and mixing with others. Our hire income for the year was therefore severely reduced from £18,075 in 2019/20 to £8,914 for 2020/21.

As we have not received significant funding for the last 4 years the future for Bristol Shopmobility is bleak unless we are able to secure funding to enable to cover our core costs. We end the year applying for a possible 4 year funding stream from Bristol City Council but the outcome will not be known until the end of July 2021. Staff have been notified of possible redundancy.

The Trustees may invest the property of the charitable company in such investments as are authorised by the Trustee Act 2000, subject to the restrictions and conditions contained in the Act.

The results of the Bristol Impact Funding were made known at the beginning of August 2021 and again we were unsuccessful in our application. The Fund was five times over-subscribed. Following contact with the West of England Authority (WECA) at the beginning of the following financial year it was agreed that £9,000 would be made available to Shopmobility to enable them to continue operating until after the result of the Bristol Impact Fund was made known and to allow for a period of notice to be served for redundancy notice. This would allow the service to remain until October 2021. A further £23,000 was

**BRISTOL SHOPMOBILITY
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2021**

later promised by WECA to allow the service to continue until the end of the 2021/22 financial year. As at September 2021 we are unaware of funding for the next financial year but discussions continue.

Statement of trustees' responsibilities

The trustees (who are also directors of Bristol Shopmobility Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with 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 Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

Registered office:

Cabot Circus Car Park,
Newfoundland Circus,
Bristol, BS2 9AB

Signed by order of the Trustees:

Mr Steve Bullock

Approved by the Trustees on 21st October 2021.

BRISTOL SHOPMOBILITY
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 MARCH 2021

Independent examiner's report to the trustees of Bristol Shopmobility Limited

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Josh Kingston ACA
Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 21st October 2021.

BRISTOL SHOPMOBILITY

STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account)

YEAR ENDED 31 MARCH 2021

	Note	Total Funds 2021 £	Total Funds 2020 £
Income from:			
Voluntary income	2	18,665	15,298
Investment income		9	26
Charitable activities: Hire income		8,914	18,075
Other		226	153
Total income		<u>27,814</u>	<u>33,552</u>
Expenditure on:			
Charitable activities	3	48,681	52,113
Total expenditure		<u>48,681</u>	<u>52,113</u>
Net income/(expenditure)	5	(20,867)	(18,561)
Total funds at 1 April	11	51,014	69,575
Total funds at 31 March	11	<u>30,147</u>	<u>51,014</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

All income and expenditure in the current year and in the prior year comparatives relates to unrestricted funds.

The notes on pages 8 to 12 form part of these financial statements

BRISTOL SHOPMOBILITY

BALANCE SHEET

AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	8	4,799	6,399
Current Assets			
Debtors	9	2,267	2,791
Cash at bank and in hand		24,330	43,325
		<u>26,597</u>	<u>46,116</u>
Creditors : Amounts falling due within one year	10	<u>(1,249)</u>	<u>(1,501)</u>
Net current assets		25,348	44,615
Net assets		<u>30,147</u>	<u>51,014</u>
Unrestricted funds			
General funds	11	30,147	51,014
		<u>30,147</u>	<u>51,014</u>

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the trustees on October 21, 2021 and are signed on their behalf by:

Mr Steve Bullock

The notes on pages 8 to 12 form part of these financial statements

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

1 Accounting policies

- a) The financial statements have been prepared under the historical cost convention and in accordance with the 'small companies' provisions of the Companies Act 2006, the Financial Reporting Standard FRS 102 and the Charities Statement of Recommended Practice (SORP FRS 102) and the Charities Act 2011.

The charity is a public entity as defined under FRS102.

There are no material uncertainties affecting the ability of the charity to continue as a going concern, despite the significant uncertainty being caused by the worldwide COVID-19 crisis. Whilst the Trustees expect there to be a significant impact on the charity's operations and reserves in the coming months and years, the charity has sufficient reserves to be able to meet these challenges

- b) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Grants receivable are only recognised when any conditions for receipt have been complied with.
- c) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.
- d) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:
Computer Equipment - 25% Straight Line
Mobility Equipment - 25% Reducing Balance
Assets with a cost above £1,000 are capitalised.
- e) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- f) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Voluntary income

	Total Funds 2021	Total Funds 2020
	£	£
Donations	18,665	15,298
	<u>18,665</u>	<u>15,298</u>

All prior year income was represented by unrestricted funds

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

3 Charitable activities

	Total Funds	Total Funds
	2021	2020
	£	£
Staff costs	41,161	41,247
Training	-	132
Repairs and renewals	612	2,530
Equipment	34	68
Motor and travel	878	1,156
Other office and shop expenses	1,145	983
Advertising	-	203
Dues & Subscriptions	219	326
Insurance	1,951	1,899
Telephone	-	194
Postage and stationary	21	16
Professional fees	-	206
Depreciation	1,600	2,133
Reimbursement of trustees expenses	-	4
Miscellaneous expenses	-	4
Governance costs (note 4)	1,060	1,012
	<u>48,681</u>	<u>52,113</u>

All prior year expenditure was represented by unrestricted funds

4 Governance costs

	Total Funds	Total Funds
	2021	2020
	£	£
AGM and annual report expenses	-	28
Independent examiner's fee	1,060	984
	<u>1,060</u>	<u>1,012</u>

5 Net income/(expenditure) for the year

This is stated after charging:	2021	2020
	£	£
Depreciation	1,600	2,133
Accountancy fees	175	175
Independent examiner's fees	885	809
Reimbursement of trustees' expenses (0 trustees, 2020: 1)	-	4
	<u>-</u>	<u>4</u>

No trustees waived expenses of in relation to travel costs in the current year. 4 Trustees waived expenses of £64 in 2020.

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

6 Staff costs and numbers

The aggregate payroll costs were:	2021	2020
	£	£
Wages and salaries	40,735	40,925
Social security costs	-	-
Pension costs	302	322
	<u>41,037</u>	<u>41,247</u>

No employee received emoluments of more than £60,000.

The average headcount of employees during the year was:	2021	2020
	No.	No.
General staff	<u>3</u>	<u>2</u>

The key management personnel are considered to be the trustees. The aggregate employment benefits paid to key management personnel during the year were £nil (2020: £nil).

The total trustee, key management personnel and related party donations in the year were £nil (2020: £nil).

7 Taxation

The charity is exempt from corporation tax on its charitable activities.

8 Tangible fixed assets

	Computer Equipment	Mobility Equipment	Total
	£	£	£
Cost			
At 1 April 2020 and at 31 March 2021	<u>2,016</u>	<u>61,649</u>	<u>63,665</u>
Depreciation			
At 1 April 2020	2,016	55,250	57,266
Charge for the year	-	1,600	1,600
At 31 March 2021	<u>2,016</u>	<u>56,850</u>	<u>58,866</u>
Net book value			
At 31 March 2021	<u>-</u>	<u>4,799</u>	<u>4,799</u>
At 31 March 2020	<u>-</u>	<u>6,399</u>	<u>6,399</u>

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

9 Debtors

	2021	2020
	£	£
Prepayments	2,267	2,791
	<u>2,267</u>	<u>2,791</u>

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	153	487
Accruals and deferred income	1,096	1,014
	<u>1,249</u>	<u>1,501</u>

11 Movement in funds

	At 01-Apr 2020 £	Income £	Expenditure £	Transfers £	At 31-Mar 2021 £
Unrestricted funds					
Fixed asset designated fund	6,399	-	(1,600)	-	4,799
General funds	44,615	27,814	(47,081)	-	25,348
	<u>51,014</u>	<u>27,814</u>	<u>(48,681)</u>	<u>-</u>	<u>30,147</u>
Total funds	<u>51,014</u>	<u>27,814</u>	<u>(48,681)</u>	<u>-</u>	<u>30,147</u>

Fixed asset fund

The fixed asset fund represents the net book value of the fixed assets held at the year end.

BRISTOL SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

11 Movement in funds (continued)

Prior year comparative	At 01-Apr 2019 £	Income £	Expenditure £	Transfers £	At 31-Mar 2020 £
Unrestricted funds					
Fixed asset designated fund	8,532	-	(2,133)	-	6,399
General funds	61,043	33,552	(49,980)	-	44,615
Total funds	<u>69,575</u>	<u>33,552</u>	<u>(52,113)</u>	<u>-</u>	<u>51,014</u>

12 Analysis of net assets between funds

	Tangible Fixed assets £	Other Net assets £	Total 2021 £
Unrestricted funds			
Fixed asset designated fund	4,799	-	4,799
General funds	-	25,348	25,348
	<u>4,799</u>	<u>25,348</u>	<u>30,147</u>
Prior year comparative			
Unrestricted funds			
Fixed asset designated fund	6,399	-	6,399
General funds	-	44,615	44,615
	<u>6,399</u>	<u>44,615</u>	<u>51,014</u>

13 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.