

**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**

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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**

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**

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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 17<sup>th</sup> 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 1<sup>st</sup> 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**

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#### **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 31<sup>st</sup> 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**

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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:

Signed by order of the Trustees:

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

Mr Steve Bullock

Approved by the Trustees on 21<sup>st</sup> October 2021.

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

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**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 31<sup>st</sup> 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: 21<sup>st</sup> October 2021.

# BRISTOL SHOPMOBILITY

## STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account)

YEAR ENDED 31 MARCH 2021

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

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

	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
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 2021 £	Total Funds 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 2021 £	Total Funds 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

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 No.	2020 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 £
<b>Cost</b>			
At 1 April 2020 and at 31 March 2021	<u>2,016</u>	<u>61,649</u>	<u>63,665</u>
<b>Depreciation</b>			
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>
<b>Net book value</b>			
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 £
<b>Unrestricted funds</b>					
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>
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>					
Fixed asset designated fund	8,532	-	(2,133)	-	6,399
General funds	61,043	33,552	(49,980)	-	44,615
<b>Total funds</b>	<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

	<b>Tangible Fixed assets £</b>	<b>Other Net assets £</b>	<b>Total 2021 £</b>
<b>Unrestricted funds</b>			
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>
<b>Prior year comparative</b>			
<b>Unrestricted funds</b>			
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.