

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:	Note		
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		51,916	56,044
Expenditure on:			
Charitable activities	3	49,726	54,830
Total expenditure		49,726	54,830
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	33,551	31,361

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 2023 £	Total Funds 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 2023 £	Total Funds 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>

Support
Costs

All prior year expenditure was represented by unrestricted funds

4 Governance costs

	Total Funds 2023 £	Total Funds 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.