

**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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# **BRISTOL SHOPMOBILITY REFERENCE & ADMINISTRATIVE INFORMATION 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 Bournier (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**

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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 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**

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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 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 echo's 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

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## 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**

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## **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

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

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

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### 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.
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# BRISTOL SHOPMOBILITY

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

### 2 Donations and grants

	Total Funds 2024 £	Total Funds 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 2024 £	Total Funds 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 2024 £	Total Funds 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	<u>696</u>	<u>648</u>

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 £
<b>Cost</b>			
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>
<b>Depreciation</b>			
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>
<b>Net book value</b>			
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 £
<b>Unrestricted funds</b>					
Fixed asset designated fund	2,699	-	(728)	1,700	3,671
General funds	30,852	47,276	(51,759)	(1,700)	24,669
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>					
Fixed asset designated fund	3,599	-	(900)	-	2,699
General funds	27,762	51,916	(48,826)	-	30,852
<b>Total funds</b>	<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

	<b>Tangible Fixed assets £</b>	<b>Other Net assets £</b>	<b>Total 2024 £</b>
<b>Unrestricted funds</b>			
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>
<b>Prior year comparative</b>			
	<b>Tangible Fixed assets £</b>	<b>Other Net assets £</b>	<b>Total 2023 £</b>
<b>Unrestricted funds</b>			
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.