

NEATH PORT TALBOT SHOPMOBILITY SCHEME

England & Wales · Charity number 1068667

Details

Status Registered

Legal form Charitable company

Company number [03445091](#)

Registered 1998-03-16

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

Contact

Address Neath Shopmobility
Neath Multi-storey Car Park
Neath
SA11 3QZ

Phone 01639637372

Email manager@nptshopmobility.org

Website www.nptshopmobility.org

Activities

Objects: RELIEVE DISABLED PERSONS IN THE COUNTY OF NEATH PORT TALBOT BY PROVIDING FACILITIES, IN PARTICULAR WHEELCHAIRS AND SIMILAR EQUIPMENT WITH THE OBJECT OF IMPROVING THEIR MOBILITY AND CONDITIONS OF LIFE.

Activities: The hire of electric scooters and wheelchairs to people with a mobility problem for shopping in Neath and Port Talbot town centres

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** NEATH PORT TALBOT.
- Neath Port Talbot

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£121,357	£114,981	-	-
2024-03-31	£93,195	£84,182	-	-
2023-03-31	£119,934	£83,440	-	-
2022-03-31	£56,838	£77,591	-	-
2021-03-31	£89,074	£69,294	-	-

Trustees

Name	Role	Appointed
LORRAINE MILES	Chair	2019-08-22
BRIAN EDWARDS		
CATHERINE DAVIES		
CHARLOTTE MARY WATKINS		
Christopher Edwards		2019-08-22

NEATH PORT TALBOT SHOPMOBILITY SCHEME

England & Wales - Charity number 1068667

Accounts

Registered Company Number: 03445091 (England and Wales)

Registered Charity Number: 1068667

NEATH PORT TALBOT SHOPMOBILITY LIMITED
REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
For the year ended 31 March 2025

NEATH PORT TALBOT SHOPMOBILITY LIMITED

Contents of the Financial Statements

For the year ended 31 March 2025

	Page
Trustees and Administrative details	1
Report of the Trustees	2 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 18
Detailed Statement of Financial Activities	19

Neath Port Talbot Shopmobility Ltd

TRUSTEES AND ADMINISTRATIVE DETAILS

Trustees	L Miles	Chair
	C Davies	
	B Edwards	
	C Edwards	
	C M Watkins	
Registered Company Number	03445091 (England and Wales)	
Registered Charity Number	1068667	
Registered Office	C/o Bevan Buckland LLP Cardigan House Castle Court Swansea Enterprise park Swansea SA7 9LA	
Company Secretary	A K Phillips	
Independent examiner	Michael Jones Bevan Buckland LLP Chartered Accountants Cardigan House Castle Court Swansea Enterprise park Swansea SA7 9LA	
Bankers	Barclays Bank Plc Leicester LE87 2BB	
Solicitors	Hutchinson Thomas Pendrill Court 119 London Road Neath SA11 1LF	
Operational Addresses	Multi- Storey Car Park Prince of Wales Drive Neath SA11 3ES	Aberafan Shopping Centre Port Talbot SA13 1PB
Correspondence Address	C/o Neath Port Talbot County Borough Council Civic Centre Neath SA11 3QZ	

Neath Port Talbot Shopmobility Ltd

Report of the Trustees for year ended 31st March 2025

The Trustees who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objectives as set out in the company's memorandum of association are to benefit the public by providing electric scooters, powered wheelchairs and manual wheelchairs to people with mobility problems, whether through permanent or temporary disablement, disability, sickness, age or accident, in order that they may shop and use the facilities available in Neath and Port Talbot Town Centres.

We continually review our aims and objectives to ensure that they provide value and continue to be for the benefit of the people that we serve. The charity relies on grants, donations, sponsorship and income from charges relating to scooter and wheelchair hire to cover its operating costs.

Our policy is to replace scooters on a regular basis, dependent on availability of funding. All our equipment is reviewed on an annual basis in conjunction with the service engineer and the condition of the scooters is considered with regard to repair or replacement in the coming year.

The main focus of our activities continues to be that of providing an excellent, consistent service to our registered customers. The strategies employed to assist the charity to meet these objectives include the following:

- Providing clean and safe scooters and a selection of manual and self-propelled wheelchairs to Shopmobility customers at low cost.
- Working in conjunction with other mobility equipment hire schemes in order that our customers may receive mobility hire services when they visit other areas of the UK.
- Working in partnership with local community transport groups in order that our customers get a seamless transport service door to door.
- Working with other voluntary agencies, to ensure that our services receive the widest publicity in order to reach the people that need our assistance.

SIGNIFICANT ACTIVITIES

Activities

Neath Port Talbot Shopmobility's services operating in the County during the year are:

- Port Talbot – operating from a unit in the Aberafan Shopping Centre with 15 scooters and 8 wheelchairs.
- Neath - operating from the new Neath Multi-storey Car Park with 19 scooters and 7 wheelchairs.
- 6 – Transportable boot scooters available for weekly Holiday hire in UK.

Neath Port Talbot Shopmobility Ltd

Report of the Trustees for year ended 31st March 2025

Who used and benefitted from our services

Neath Port Talbot Shopmobility provides a supportive link in the transport chain within the County enabling people to have independence at their destination, thus improving their mobility and quality of life. Disabled, elderly and other customers with a mobility need benefit from the services by being able to easily access the towns or local areas and in some cases have respite from their caring responsibilities.

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

Funding

Part of the costs of the core activity of the Charity are covered by a grant from Neath Port Talbot County Borough Council which is awarded on a three-yearly cycle. This helps with the revenue costs of the two town services and this year we received a core revenue grant of £51,480. The Directors gratefully acknowledge the continuing support from Neath Port Talbot County Borough Council. The remaining costs of running the services has to be covered by income received from hire charges, donations and other fundraising income.

Staff

There are 4 part-time Project workers who job share the customer service and a part-time Manager who has overall responsibility for the running of the Charity. We rely on volunteers to help out and to cover staff absences. During the year, we also introduced the role of a development officer to undertake new projects development and employed two part time drivers for our new car pick up service.

Port Talbot scheme

Our Port Talbot service, situated in the Aberafan Shopping Centre runs from Monday to Friday, 10 am to 4 pm and is ideally located within an undercover shopping centre with parking in the adjacent multi-storey car park where we also have a dedicated drop off area. A lift operates from the car park to the ground floor, accessible on alternate levels. The shopping centre also has a ramped access to Station Road enabling customers to visit other retail shops and main town centre facilities. Although the majority of disabled and mobility impaired customers are local, the service is open to all people who could benefit from the use of our equipment and many come from adjacent counties. During the year Port Talbot shop registered 134 new users.

Neath scheme

The Neath service operates from a ground floor office at the front of the multi-storey car park. This service also operates from Monday to Friday, 10 am to 4 pm and is on the outskirts of the town centre shops. Most customers are local but a number also come from adjacent counties, as well as visitors to the area on holiday. The service in Neath is different to Port Talbot because it is on the outskirts of the main shopping area and as such is affected by adverse weather conditions. During the year Neath shop registered 117 new users.

Neath Port Talbot Shopmobility Ltd

Report of the Trustees for year ended 31st March 2025

FINANCIAL REVIEW

The volume of customers using our services continues to be much lower than in previous years. The number of Scooter trips made in the years 2023 and 2024 remained around 33% below pre-pandemic level and has had a direct impact on our generated income streams, impacting reserves. This trend has continued into the current year, however, scooter usage has increased by 9.8% compared with 2024 but wheelchair usage has seen a reduction of 8.7%. Overall usage is still well below pre-pandemic levels but remains stable. Changes in both town centres with the steady loss of the number of quality shops and key facilities and the loss of key anchor stores such as Wilkinsons and Marks and Spencer clearly contribute to a reduction in usage.

In addition to our core activity, the charity has received additional grants for new projects which are being progressed. Funding for these projects is shown as restricted funds on the basis that the funding is specific and not available towards core activity in general.

The net result for the year on our core service is a loss of £4,661 (2024 - loss £12,439) of which £2,358 is attributable to depreciation of fixed assets. Restricted funds received during the year but unapplied at year end totalled £15,318 giving an overall net in-flow of funds of £6,376.

We registered 251 new users in the year to 31 March and continue to sign up new customers on a regular basis.

Going concern

The Charity's core activities are supported by an annual revenue grant from Neath Port Talbot County Borough Council, who also provide rent free accommodation at Neath. As a Strategic partner, a three-year cycle of grant funding commencing on 1 April 2023 was awarded which provides funding until 31 March 2026. An application for a further 3 year funding cycle will be submitted within the next financial period.

The Trustees have considered the going concern of the Charity for the next 12 months taking account of the ongoing effect of changes in the town's shopping environment and other challenges on its day to day operations. Trustees are satisfied that the Charity has sufficient resources to enable it to continue to operate, meet its liabilities as they fall due and to fulfil its existing statutory obligations until 31 March 2026.

Beyond that date, continued core-funding is not yet agreed. The leases on both shops expire in early 2026 and new leases can only be entered into if sufficient funding can be secured for the duration of the new lease term. The Charity has insufficient unrestricted cash reserves of its own to enter into long term lease commitments and is entirely dependent upon the Local Authority's core-funding support. Should the Charity be unable to secure the required level of continuing core-funding, Trustees may have to consider closing or reducing its operations.

Future

The Neath and Port Talbot services will continue to operate subject to any operational adjustments that may be required in line with available funding and costs. We continue to actively seek to increase the number of registered customers and are progressing other projects to expand our services to other events and locations within the Neath Port Talbot area.

The Charity has introduced a new car scheme to provide transport for registered users of our service and to make our services more accessible. We have become a member of the Community Transport Association and are actively progressing other service projects. It is anticipated that these developments will help to promote and expand usage of our services as well as provide additional transport options for disabled and mobility impaired customers.

Neath Port Talbot Shopmobility Ltd

Report of the Trustees for year ended 31st March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is controlled by its governing document, a Deed of Trust, and constitutes a limited company limited by guarantee as defined by the Companies Act 2006.

All members of the Charity's Management Committee give their time voluntarily and receive no benefits from the Charity. There are currently 5 members of the Management Committee, who act as Trustees and Directors. The manager also acts as Secretary. The Trustees are actively seeking more Trustee / Directors.

The Trustees review the major risks which the Charity faces on a regular basis and believe maintaining reserves at the level of 3 months expenditure, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also re-examined other operational and business risks which the Charity faces and are satisfied that they have established systems in place to mitigate the significant risks.

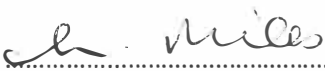
STRUCTURE, GOVERNANCE AND RISK

The organisation is a charitable Company limited by guarantee, incorporated on 6 October 1997 and is regulated by the company's Memorandum dated 27 August 1998.

All members of the Charity's Management Committee give their time voluntarily and receive no benefits from the charity.

The Trustees actively review the major risks which the Charity faces on a regular basis and believe maintaining reserves at the level of 3 months expenditure, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also re-examined other operational and business risks which the Charity faces and confirm that they have established systems to mitigate the significant risks.

Approved by order of the board of Trustees on: 27 November 2025

And signed on its behalf by:  L Miles – Chair

Neath Port Talbot Shopmobility Limited

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEATH PORT TALBOT SHOPMOBILITY LIMITED

Independent examiner's report to the trustees of Neath Port Talbot 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.



Michael Jones FCCA
The Association of Chartered Certified Accountants

Bevan Buckland LLP
Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Date: 27 November 2025

NEATH PORT TALBOT SHOPMOBILITY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) For the Year ended 31 March 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	-	-	-	-
Charitable activities					
Provision of Mobility Services	5	68,414	52,500	120,914	92,840
Investment income	4	443	-	443	355
Other income		-	-	-	-
Total		68,857	52,500	121,357	93,195
EXPENDITURE ON					
Charitable activities					
Provision of Mobility Services	6	73,518	41,463	114,981	84,182
Other		-	-	-	-
Total		73,518	41,463	114,981	84,182
NET INCOME/(EXPENDITURE)		(4,661)	11,037	6,376	9,013
RECONCILIATION OF FUNDS					
Total funds brought forward		26,381	69,192	95,573	86,560
Transfers between funds		-	-	-	-
Total funds carried forward		21,720	80,229	101,949	95,573

The notes form part of these Financial Statements

NEATH PORT TALBOT SHOPMOBILITY LIMITED

BALANCE SHEET as at 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	774	17,820	18,594	26,892
CURRENT ASSETS					
Debtors & prepayments	13	3,340	-	3,340	6,768
Cash at bank and in hand		21,943	62,409	84,352	65,710
		<u>25,283</u>	<u>62,409</u>	<u>87,692</u>	<u>72,478</u>
CREDITORS					
Amounts falling due within one year	14	(4,337)	-	(4,337)	(3,797)
NET CURRENT ASSETS		<u>20,946</u>	<u>62,409</u>	<u>83,355</u>	<u>68,681</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		21,720	80,229	101,949	95,573
NET ASSETS		<u>21,720</u>	<u>80,229</u>	<u>101,949</u>	<u>95,573</u>
FUNDS					
Unrestricted funds	15	21,720	-	21,720	26,381
Restricted funds	15	-	80,229	80,229	69,192
		<u>21,720</u>	<u>80,229</u>	<u>101,949</u>	<u>95,573</u>

The Charitable Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

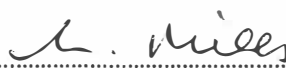
The Members have not required the Company to obtain an audit of its Financial Statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- (a) Ensuring that the Charitable Company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) Preparing Financial Statements which give a true and fair view of the state of affairs of the Charitable Company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to its Financial Statements, so far as applicable to the Charitable Company.

These Financial Statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies.

The Financial Statements were approved by the Board of Trustees on: 27 November 2025

And were signed on its behalf by:  L Miles - Chair
The notes form part of these Financial Statements

Neath Port Talbot Shopmobility Ltd

Notes to the Financial Statements for year ended 31st March 2025

1. STATUTORY INFORMATION

Neath Port Talbot Shopmobility is a private company, limited by guarantee without a share capital, registered in England and Wales. The registered office address can be found on page 1.

2. ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS102.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Going Concern

The Charity's core activities are supported by an annual revenue grant from Neath Port Talbot County Borough Council, who also provide rent free accommodation at Neath. As a Strategic partner, a three-year cycle of grant funding commencing on 1 April 2023 was awarded which provides funding until 31 March 2026.

An application for a further 3 year funding cycle will be submitted within the next financial period.

The Trustees have considered the going concern of the Charity for the next 12 months taking account of the ongoing effect of changes in the town's shopping environment and other challenges on its day to day operations. Trustees are satisfied that the Charity has sufficient resources to enable it to continue to operate, meet its liabilities as they fall due and to fulfil its existing statutory obligations until 31 March 2026.

Beyond that date, continued core-funding is not yet agreed. The leases on both shops expire in early 2026 and new leases can only be entered into if sufficient funding can be secured for the duration of the new lease term. The Charity has insufficient unrestricted cash reserves of its own to enter into long term lease commitments and is entirely dependent upon the Local Authority's core-funding support. Should the Charity be unable to secure the required level of continuing core-funding, Trustees may have to consider closing or reducing its operations.

Neath Port Talbot Shopmobility Ltd

Notes to the Financial Statements for year ended 31st March 2025

ACCOUNTING POLICIES – continued

Financial Reporting Standard FRS 102 – reduced disclosure exemptions

The Charity has taken advantage of the following disclosure exemption in preparing these financial statements as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- The requirements of Section 7 Statement of Cash Flows

Income Recognition

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants whether 'capital' grants or revenue grants, are recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other income is recognised when the provision of mobility services occurs.

Donations are accounted for when receivable. In the event that a donation is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until either of those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity. This is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Neath Port Talbot Shopmobility Ltd

Notes to the Financial Statements for year ended 31st March 2025

ACCOUNTING POLICIES – continued

Allocation and apportionment of costs

Costs are allocated between direct charitable and other expenditure according to the nature of the cost. Where items involve more than one category they are apportioned between the categories according to the nature of the cost.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Premises - Tenant Improvements	- 10% on cost
Motor Vehicles	- 25% on cost
Scooters	- 25% on cost
Fixtures & Fittings	- 25% on cost
Computer equipment	- 25% on cost

Tangible fixed assets are initially measured at cost.

Corporate taxation

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to charitable objects.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and role of each fund is set out in the notes to the Financial Statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or which have been raised by the Charity for particular purposes.

The cost of raising and administering such funds are charged against each specific fund.

The aim and use of each restricted fund is set out in the notes to the Financial Statements.

Debtors

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.

Neath Port Talbot Shopmobility Ltd

Notes to the Financial Statements for year ended 31st March 2025

ACCOUNTING POLICIES – continued

Cash at bank and in hand

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

Creditors and provisions

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.

Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through the statement of financial activities, are assessed for indicators of impairment at each reporting end date.

Neath Port Talbot Shopmobility Ltd

Notes to the Financial Statements for year ended 31st March 2025

ACCOUNTING POLICIES – continued

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value Of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of financial activities.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the statement of financial activities.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	<u>-</u>	<u>-</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest	<u>443</u>	<u>355</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Activity - Provision of mobility services		
Grants	103,980	79,500
Hire charges	16,934	13,340
	<u>120,914</u>	<u>92,840</u>

Grants received included in the above are as follows:

	2025	2024
	£	£
Neath Port Talbot CBC – core grant	51,480	47,000
Neath Port Talbot CBC – Transport services	40,000	20,000
UK Shared Prosperity Fund	12,500	12,500
	<u>103,980</u>	<u>79,500</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (see note 7)	Support costs	2025 Total
	£	£	£
Provision of Mobility Services	<u>113,672</u>	<u>1,309</u>	<u>114,981</u>
			2024
	Direct costs	Support costs	Total
	£	£	£
Provision of Mobility Services	<u>82,772</u>	<u>1,410</u>	<u>84,182</u>

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	79,164	55,929
Insurance	5,726	3,572
Telephone	1,459	1,102
Postage and stationery	220	177
Sundries	247	46
Equipment repairs & maintenance	2,851	3,915
General office costs	79	268
Vehicle costs	3,668	3,844
Travelling	111	-
Fire/Alarm	1,123	1,073
Subscriptions	90	10
Rental costs	5,834	5,760
Utilities	2,225	3,044
Publicity	625	560
Purchase of radar keys	447	-
Legal & Professional	1,065	950
Property repairs	179	-
Renewals & Replacements	261	14
Depreciation	8,298	2,508
	<u>113,672</u>	<u>82,772</u>

8. NET INCOME/(EXPENDITURE)

	2025	2024
	£	£
Net Income/(Expenditure) is stated after charging:		
Depreciation – owned assets	<u>8,298</u>	<u>2,508</u>
Independent examiners fee	<u>1,056</u>	<u>1,176</u>

9. TRUSTEES REMUNERATION AND BENEFITS

No remuneration or other benefits were paid to any Trustees for the year ended 31 March 2025 nor for the year ended 31 March 2024.

TRUSTEES EXPENSES

No Trustees expenses were paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

10. STAFF COSTS

The average number of employees during the year were as follows:

	2025	2024
	6	5
Operational staff		

No Employees received emoluments in excess of £60,000

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	-	-
Charitable activities			
Provision of Mobility Services	60,340	32,500	92,840
Investment income	355	-	355
Other income	-	-	-
	<u>60,695</u>	<u>32,500</u>	<u>93,195</u>
EXPENDITURE ON			
Charitable activities			
Provision of Mobility Services	73,134	11,048	84,182
Other	-	-	-
	<u>73,134</u>	<u>11,048</u>	<u>84,182</u>
NET INCOME/(EXPENDITURE)	(12,439)	21,452	9,013
RECONCILIATION OF FUNDS			
Total funds brought forward	34,772	51,788	86,560
Transfers between funds	4,048	(4,048)	-
Total funds carried forward	<u>26,381</u>	<u>69,192</u>	<u>95,573</u>

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

12. TANGIBLE FIXED ASSETS

	Premises – Tenant Improvements	Motor Vehicles	Scooters & Wheelchairs	Fixtures & fittings	Computer equipment	Total
	£	£	£	£	£	£
COST						
At 1 April 2024	2,855	23,760	33,771	1,215	3,970	65,571
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
At 31 March 2025	<u>2,855</u>	<u>23,760</u>	<u>33,771</u>	<u>1,215</u>	<u>3,970</u>	<u>65,571</u>
DEPRECIATION						
At 1 April 2024	2,855	-	30,639	1,215	3,970	38,679
Charge for year	-	5,940	2,358	-	-	8,298
Disposals	-	-	-	-	-	-
At 31 March 2025	<u>2,855</u>	<u>5,940</u>	<u>32,997</u>	<u>1,215</u>	<u>3,970</u>	<u>46,977</u>
NET BOOK VALUE						
At 31 March 2025	<u>-</u>	<u>17,820</u>	<u>774</u>	<u>-</u>	<u>-</u>	<u>18,594</u>
At 31 March 2024	<u>-</u>	<u>23,760</u>	<u>3,132</u>	<u>-</u>	<u>-</u>	<u>26,892</u>

13. DEBTORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Prepayments	<u>3,340</u>	<u>6,768</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accrued expenses	3,027	3,797
HMRC – PAYE	<u>1,310</u>	<u>-</u>
	<u>4,337</u>	<u>3,797</u>

15. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	(25,634)	(4,661)	-	(30,295)
Designated funds	38,576	-	-	38,576
Capital funds	13,439	-	-	13,439
	<u>26,381</u>	<u>-</u>	<u>-</u>	<u>21,720</u>
Restricted funds				
NPTCBC	-	-	-	-
NPTCBC – transport services	62,245	17,984	-	80,229
UK Communities regeneration Fund	1,831	(1,831)	-	-
UK Shared Prosperity Fund	5,116	(5,116)	-	-
	<u>69,192</u>	<u>11,037</u>	<u>-</u>	<u>80,229</u>
TOTAL FUNDS	<u>95,573</u>	<u>11,037</u>	<u>-</u>	<u>101,949</u>

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2025

15. MOVEMENT IN FUNDS – continued

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,857	(73,518)	(4,661)
Restricted funds	52,500	(41,463)	11,037
Capital funds			
TOTAL FUNDS	121,357	(114,981)	6,376

Comparatives for movement in funds:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 1.4.24 £
Unrestricted funds				
General fund	(13,195)	(12,439)	-	(25,634)
Designated funds	34,528	-	4,048	38,576
Capital fund	13,439	-	-	13,439
	34,772	(12,439)	4,048	26,381
Restricted funds				
NPTCBC	4,048	-	(4,048)	-
NPTCBC – transport services	42,245	20,000	-	62,245
UK Communities regeneration Fund	5,495	(3,664)	-	1,831
UK Shared Prosperity Fund	-	5,116	-	5,116
	115,837	21,452	(4,048)	69,192
TOTAL FUNDS	150,609	9,013	-	95,573

Comparative Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	2024 Movement in funds £
Unrestricted funds			
General fund	60,695	(73,134)	(12,439)
Restricted funds	32,500	(11,048)	21,452
TOTAL FUNDS	93,195	(84,182)	9,013

Designated funds

The designated funds relate to amounts set aside to cover the Charity's obligations that would arise should the Charity discontinue its operations.

16. OPERATING LEASE COMMITMENTS

At 31 March 2025 the Charity had annual commitments under a non-cancellable operating lease which expires:

	Motor vehicles	
	2025 £	2024 £
Within one year	-	1,831
Within two to five years	-	-
	-	1,831

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

NEATH PORT TALBOT SHOPMOBILITY LIMITED

Detailed Statement of Financial Activities for the year ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	-
Investment Income		
Investment Income	443	355
Charitable activities		
Grants	103,980	79,500
Other income		
Neath Shop Takings	8,420	5,899
Port Talbot Shop Takings	8,514	7,441
Other income	-	-
Sale of fixed assets	-	-
Total incoming resources	121,357	93,195
EXPENDITURE		
Charitable activities		
Wages	79,164	55,929
Insurance	5,726	3,572
Telephone	1,459	1,102
Postage and stationery	220	177
Sundries	247	46
Equipment repairs & maintenance	2,851	3,915
General office costs	79	268
Vehicle costs	3,668	3,664
Travelling	111	180
Fire/Alarm	1,123	1,073
Subscriptions	90	10
Rental costs	5,834	5,760
Utilities	2,225	3,044
Publicity	625	560
Fundraising costs	447	-
Legal & Professional	1,065	950
Renewals & Replacements	261	14
Depreciation	8,298	2,508
	113,493	82,772
Other		
Property repairs	179	-
Support costs		
Accountancy and legal fees	1,309	1,276
Computer/IT costs	-	134
Total resources expended	114,981	84,182
Net income/(expenditure)	6,376	9,013

This page does not form part of the Statutory Financial Statements

NEATH PORT TALBOT SHOPMOBILITY SCHEME

England & Wales - Charity number 1068667

Accounts

Registered Company Number: 03445091 (England and Wales)

Registered Charity Number: 1068667

NEATH PORT TALBOT SHOPMOBILITY LIMITED
REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
For the year ended 31 March 2024

NEATH PORT TALBOT SHOPMOBILITY LIMITED

Contents of the Financial Statements

For the year ended 31 March 2024

	Page
Trustees and Administrative details	1
Report of the Trustees	2 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9- 17
Detailed Statement of Financial Activities	18

Neath Port Talbot Shopmobility Ltd

TRUSTEES AND ADMINISTRATIVE DETAILS

Trustees	L Miles	Chair
	C Davies	
	B Edwards	
	C Edwards	
	C M Watkins	
Registered Company Number	03445091 (England and Wales)	
Registered Charity Number	1068667	
Registered Office	C/o Bevan Buckland LLP Cardigan House Castle Court Swansea Enterprise park Swansea SA7 9LA	
Company Secretary	A K Phillips	
Independent examiner	Michael Jones Bevan Buckland LLP Chartered Accountants Cardigan House Castle Court Swansea Enterprise park Swansea SA7 9LA	
Bankers	Barclays Bank Plc Neath Business Centre P O Box 350 Neath SA11 1EW	
Solicitors	Hutchinson Thomas Pendril Court 119 London Road Neath SA11 1LF	
Operational Addresses	Multi- Storey Car Park Prince of Wales Drive Neath SA11 3ES	Aberafan Shopping Centre Port Talbot SA13 1PB
Correspondence Address	C/o Neath Port Talbot County Borough Council Civic Centre Neath SA11 3QZ	

Neath Port Talbot Shopmobility Ltd

Report of the Trustees for year ended 31st March 2024

The Trustees who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objectives as set out in the company's memorandum of association are to benefit the public by providing electric scooters, powered wheelchairs and manual wheelchairs to people with mobility problems, whether through permanent or temporary disablement, disability, sickness, age or accident, in order that they may shop and use the facilities available in Neath and Port Talbot Town Centres.

We continually review our aims and objectives to ensure that they provide value and continue to be for the benefit of the people that we serve. The charity relies on grants, donations, sponsorship and income from charges relating to scooter and wheelchair hire to cover its operating costs.

Our policy is to replace scooters on a regular basis, dependent on availability of funding. All our equipment is reviewed on an annual basis in conjunction with the service engineer and the condition of the scooters is considered with regard to repair or replacement in the coming year.

The main focus of our activities continues to be that of providing an excellent, consistent service to our registered customers. The strategies employed to assist the charity to meet these objectives include the following:

- Providing clean and safe scooters and a selection of manual and self-propelled wheelchairs to Shopmobility customers at low cost.
- Working in conjunction with other mobility equipment hire schemes in order that our customers may receive mobility hire services when they visit other areas of the UK.
- Working in partnership with local community transport groups in order that our customers get a seamless transport service door to door.
- Working with other voluntary agencies, to ensure that our services receive the widest publicity in order to reach the people that need our assistance.

SIGNIFICANT ACTIVITIES

Activities

Neath Port Talbot Shopmobility's services operating in the County during the year are:

- Port Talbot – operating from a unit in the Aberafan Shopping Centre with 18 scooters and 6 wheelchairs.
- Neath - operating from the new Neath Multi-storey Car Park with 17 scooters and 6 wheelchairs.
- An overnight and weekly wheelchair hire service with 5 lightweight wheelchairs.

Neath Port Talbot Shopmobility Ltd

Report of the Trustees for year ended 31st March 2024

Who used and benefitted from our services

Neath Port Talbot Shopmobility provides a supportive link in the transport chain within the County enabling people to have independence at their destination, thus improving their mobility and quality of life. Disabled, elderly and other customers with a mobility need benefit from the services by being able to easily access the towns or local areas and in some cases have respite from their caring responsibilities.

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

Funding

Part of the costs of the core activity of the Charity are covered by a grant from Neath Port Talbot County Borough Council which is awarded on a three-yearly cycle. This helps with the revenue costs of the two town services and this year we received a revenue grant of £47,000. The Directors gratefully acknowledge the continuing support from Neath Port Talbot County Borough Council. The remaining costs of running the services has to be covered by income received from hire charges, donations and other fundraising income.

Staff

There are 4 part-time Project workers who job share the customer service and a part-time Manager who has overall responsibility for the running of the Charity. We rely on volunteers to help out and to cover staff absences.

Port Talbot scheme

Our Port Talbot service, situated in the West Mall of the Aberafan Shopping Centre runs from Tuesday to Saturday, 10 am to 4 pm and is ideally located within an undercover shopping centre with parking facilities in the multi-storey car park above. A lift operates from the car park to the ground floor, accessible on alternate levels. The shopping centre also has a ramped access to Station Road, which enables customers to visit the other retail shops, and main town centre facilities.

The majority of disabled and mobility impaired customers are local, but the service is open to all people who could benefit from the use of the equipment and many come from adjacent counties. We also welcome visitors to the area. This was the 25th year of operation of this service and we continue to take on new members on regular basis.

Neath scheme

The Neath service operates from a ground floor office at the front of the multi-storey car park. This service operates from Monday to Friday from 10 am to 4 pm and is on the outskirts of the town centre shops. Most of the customers are local but a number come from adjacent counties, as well as visitors to the area on holiday. The service in Neath is very different to Port Talbot because it is on the outskirts of the main shopping area and as such is affected by adverse weather conditions. This service also continues to take on new customers on a regular basis.

Neath Port Talbot Shopmobility Ltd

Report of the Trustees for year ended 31st March 2024

FINANCIAL REVIEW

The volume of customers returning over the past two years following the pandemic was very slow to pick up and had a direct impact on our generated income streams. Activity in the previous year remained well below pre-pandemic levels with usage for the year to 31 March 2023 being 33% below pre-pandemic level. Whilst this trend has continued into the current year, service usage for the year ended 31 March 2024 is still well below pre-pandemic usage but remains stable at a similar level to last year.

This has meant a direct loss of approximately £12K on core services for this year.

In addition to our core activity, the charity has received additional grants for new projects which are being progressed. Funding for these projects is shown as restricted funds on the basis that the funding is specific and not available towards core activity in general.

The net result for the year on our core service is a loss of £12,439 of which £2,508 is attributable to depreciation of fixed assets. Unapplied restricted funds received during the year totalled £21,452 giving a net in-flow of funds of £9,013.

Whilst customer numbers remained well below normal levels for most of the past year, it is pleasing to note that there has been a promising increase in customer usage at both services since the year end and we are continuing to sign up new customers on a regular basis.

Going concern

The Charity's core activities are supported by an annual revenue grant from Neath Port Talbot County Borough Council, who also provide rent free accommodation at Neath. As a Strategic partner, a three-year cycle of grant funding commencing on 1 April 2023 has been awarded which will provide funding until 31 March 2026.

The Trustees have considered the going concern of the Charity for the next 12 months taking account of the ongoing effect of the pandemic and other challenges on its day to day operations and are satisfied that the Charity has sufficient resources to enable it to continue to operate until 31 March 2025, meet its liabilities as they fall due and to fulfil its existing statutory obligations.

Future

The Neath and Port Talbot services will continue to operate normally subject to any operational adjustments that may be required in line with available funding and costs. We continue to actively seek to increase the number of registered customers and are actively progressing other projects to expand our services to other events and locations within the Neath Port Talbot area.

The Charity has also secured funding allowing it to engage a development officer to progress a new car scheme and other service projects in the coming year. It is anticipated that these developments will help to promote and expand usage of our services as well as provide additional transport options for disabled and mobility impaired customers.

Neath Port Talbot Shopmobility Ltd

Report of the Trustees for year ended 31st March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is controlled by its governing document, a Deed of Trust, and constitutes a limited company limited by guarantee as defined by the Companies Act 2006.

All members of the Charity's Management Committee give their time voluntarily and receive no benefits from the Charity. There are currently 5 members of the Management Committee, who act as Trustees and Directors. The manager also acts as Secretary. The Trustees are actively seeking more Trustee / Directors.

The Trustees actively review the major risks which the Charity faces on a regular basis and believe maintaining our reserves at the level of 3 months expenditure, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also re-examined other operational and business risks which the Charity faces and are satisfied that they have established systems in place to mitigate the significant risks.

STRUCTURE, GOVERNANCE AND RISK

The organisation is a charitable Company limited by guarantee, incorporated on 6 October 1997 and is regulated by the company's Memorandum dated 27 August 1998.

All members of the Charity's Management Committee give their time voluntarily and receive no benefits from the charity.

The Trustees actively review the major risks which the Charity faces on a regular basis and believe maintaining our reserves at the level of 3 months expenditure, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also re-examined other operational and business risks which the Charity faces and confirm that they have established systems to mitigate the significant risks.

Approved by order of the board of Trustees on.....*12th December 2024*.....

And signed on its behalf by: *C Edwards* C Edwards - Trustee

Neath Port Talbot Shopmobility Limited

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEATH PORT TALBOT SHOPMOBILITY LIMITED

Independent examiner's report to the trustees of Neath Port Talbot 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.



Michael Jones FCCA
The Association of Chartered Certified Accountants

Bevan Buckland LLP
Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Date: 13/12/2024

NEATH PORT TALBOT SHOPMOBILITY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

For the Year ended 31 March 2024

	Notes	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
INCOME AND ENDOWMENTS FROM		£	£	£	£
Donations and legacies	3	-	-	-	-
Charitable activities					
Provision of Mobility Services	5	60,340	32,500	92,840	119,879
Investment income	4	355	-	355	55
Other income		-	-	-	-
Total		60,695	32,500	93,195	119,934
EXPENDITURE ON					
Charitable activities					
Provision of Mobility Services	6	73,134	11,048	84,182	83,040
Other		-	-	-	400
Total		73,134	11,048	84,182	83,440
NET INCOME/(EXPENDITURE)		(12,439)	21,452	9,013	36,494
RECONCILIATION OF FUNDS					
Total funds brought forward		34,772	51,788	86,560	50,066
Transfers between funds		4,048	(4,048)	-	-
Total funds carried forward		26,381	69,192	95,573	86,560

The notes form part of these Financial Statements

NEATH PORT TALBOT SHOPMOBILITY LIMITED

BALANCE SHEET as at 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	3,132	23,760	26,892	5,136
CURRENT ASSETS					
Debtors & prepayments	13	6,768	-	6,768	2,686
Cash at bank and in hand		20,278	45,432	65,710	82,563
		<u>27,046</u>	<u>45,432</u>	<u>72,478</u>	<u>85,249</u>
CREDITORS					
Amounts falling due within one year	14	(3,797)	-	(3,797)	(3,825)
NET CURRENT ASSETS		<u>23,249</u>	<u>45,432</u>	<u>68,681</u>	<u>81,424</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		26,381	69,192	95,573	86,560
NET ASSETS		<u>26,381</u>	<u>69,192</u>	<u>95,573</u>	<u>86,560</u>
FUNDS					
Unrestricted funds	15	26,381	-	26,381	34,772
Restricted funds	15	-	69,192	69,192	51,788
		<u>26,381</u>	<u>69,192</u>	<u>95,573</u>	<u>86,560</u>

The Charitable Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The Members have not required the Company to obtain an audit of its Financial Statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- Ensuring that the Charitable Company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- Preparing Financial Statements which give a true and fair view of the state of affairs of the Charitable Company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to its Financial Statements, so far as applicable to the Charitable Company.

These Financial Statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies.

The Financial Statements were approved by the Board of Trustees on 12th January 2024

And were signed on its behalf by:  C Edwards - Trustee

The notes form part of these Financial Statements

Notes to the Financial Statements for year ended 31st March 2024

1. STATUTORY INFORMATION

Neath Port Talbot Shopmobility is a private company, limited by guarantee without a share capital, registered in England and Wales. The registered office address can be found on page 1.

2. ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS102.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Going Concern

The Charity's core activities are supported by an annual revenue grant from Neath Port Talbot County Borough Council, who also provide rent free accommodation at Neath. Funding is provided under a three-year cycle agreement which will support the Charity's activity until 31 March 2026.

The Trustees have considered the going concern of the Charity for the next 12 months taking account of the challenges on its day to day operations and are satisfied that the Charity has sufficient resources to enable it to continue to operate until 31 March 2025 and meet its liabilities as they fall due and to fulfil its existing statutory obligations.

Notes to the Financial Statements for year ended 31st March 2024

ACCOUNTING POLICIES – continued

Financial Reporting Standard FRS 102 – reduced disclosure exemptions

The Charity has taken advantage of the following disclosure exemption in preparing these financial statements as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- The requirements of Section 7 Statement of Cash Flows

Income Recognition

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants whether 'capital' grants or revenue grants, are recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other income is recognised when the provision of mobility services occurs.

Donations are accounted for when receivable. In the event that a donation is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until either of those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity. This is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Neath Port Talbot Shopmobility Ltd

Notes to the Financial Statements for year ended 31st March 2024

ACCOUNTING POLICIES – continued

Allocation and apportionment of costs

Costs are allocated between direct charitable and other expenditure according to the nature of the cost. Where items involve more than one category they are apportioned between the categories according to the nature of the cost.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Premises - Tenant Improvements	- 10% on cost
Motor Vehicles	- 25% on cost
Scooters	- 25% on cost
Fixtures & Fittings	- 25% on cost
Computer equipment	- 25% on cost

Tangible fixed assets are initially measured at cost.

Corporate taxation

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to charitable objects.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and role of each fund is set out in the notes to the Financial Statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or which have been raised by the Charity for particular purposes.

The cost of raising and administering such funds are charged against each specific fund.

The aim and use of each restricted fund is set out in the notes to the Financial Statements.

Debtors

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.

Neath Port Talbot Shopmobility Ltd
Notes to the Financial Statements for year ended 31st March 2024

ACCOUNTING POLICIES - continued

Cash at bank and in hand

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

Creditors and provisions

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.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>-</u>	<u>-</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest	<u>355</u>	<u>55</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Activity - Provision of mobility services		
Grants	79,500	106,123
Hire charges	<u>13,340</u>	<u>13,756</u>
	<u>92,840</u>	<u>119,879</u>

Grants received included in the above are as follows:

	2024	2023
	£	£
Neath Port Talbot CBC – core grant	47,000	49,343
Neath Port Talbot CBC – Transport services	20,000	42,245
UK Communities Regeneration Fund	-	14,535
UK Shared Prosperity Fund	<u>12,500</u>	<u>-</u>
	<u>79,500</u>	<u>106,123</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (see note 7)	Support costs	2024 Total
	£	£	£
Provision of Mobility Services	<u>82,772</u>	<u>1,410</u>	<u>84,182</u>
			2023
	Direct costs	Support costs	Total
	£	£	£
Provision of Mobility Services	<u>81,591</u>	<u>1,449</u>	<u>83,040</u>

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	55,929	53,799
Insurance	3,572	3,741
Telephone	1,102	1,103
Postage and stationery	177	127
Sundries	46	40
Equipment repairs & maintenance	3,915	2,353
General office costs	268	543
Vehicle costs	3,844	3,838
Travelling	-	180
Fire/Alarm	1,073	1,052
Subscriptions	10	10
Rental costs	5,760	4,800
Utilities	3,044	3,962
Publicity	560	-
Legal & Professional	950	648.00
Renewals & Replacements	14	1,048
Depreciation	2,508	4,347
	<u>82,772</u>	<u>81,591</u>

8. NET INCOME/(EXPENDITURE)

	2024	2023
	£	£
Net Income/(Expenditure) is stated after charging:		
Depreciation – owned assets	<u>2,508</u>	<u>4,347</u>

9. TRUSTEES REMUNERATION AND BENEFITS

No remuneration or other benefits were paid to any Trustees for the year ended 31 March 2024 nor for the year ended 31 March 2023.

TRUSTEES EXPENSES

No Trustees expenses were paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

10. STAFF COSTS

The average number of employees during the year were as follows:

	2024	2023
Operational staff	<u>5</u>	<u>5</u>

No Employees received emoluments in excess of £60,000

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	-	-
Charitable activities			
Provision of Mobility Services	63,099	56,780	119,879
Investment income	55	-	55
Other income	-	-	-
	<u>63,154</u>	<u>56,780</u>	<u>119,934</u>
EXPENDITURE ON			
Charitable activities			
Provision of Mobility Services	74,000	9,040	83,040
Other	400	-	400
	<u>74,400</u>	<u>9,040</u>	<u>83,440</u>
NET INCOME/(EXPENDITURE)	(11,246)	47,740	36,494
RECONCILIATION OF FUNDS			
Total funds brought forward	46,018	4,048	50,066
Total funds carried forward	<u>34,772</u>	<u>51,788</u>	<u>86,560</u>

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

12. TANGIBLE FIXED ASSETS

	Premises – Tenant Improvements	Motor Vehicles	Scooters & Wheelchairs	Fixtures & fittings	Computer equipment	Total
	£	£	£	£	£	£
COST						
At 1 April 2023	2,855	-	33,267	1,215	3,970	41,307
Additions	-	23,760	504	-	-	24,264
Disposals	-	-	-	-	-	-
At 31 March 2024	<u>2,855</u>	<u>23,760</u>	<u>33,771</u>	<u>1,215</u>	<u>3,970</u>	<u>65,571</u>
DEPRECIATION						
At 1 April 2023	2,855	-	28,131	1,215	3,970	36,171
Charge for year	-	-	2,508	-	-	2,508
Disposals	-	-	-	-	-	-
At 31 March 2024	<u>2,855</u>	<u>-</u>	<u>30,639</u>	<u>1,215</u>	<u>3,970</u>	<u>38,679</u>
NET BOOK VALUE						
At 31 March 2024	<u>-</u>	<u>23,760</u>	<u>3,132</u>	<u>-</u>	<u>-</u>	<u>26,892</u>
At 31 March 2023	<u>-</u>	<u>-</u>	<u>5,136</u>	<u>-</u>	<u>-</u>	<u>5,136</u>

13. DEBTORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Prepayments	<u>6,768</u>	<u>2,686</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accrued expenses	<u>3,797</u>	<u>3,825</u>

15. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	(13,195)	(12,439)	-	(25,634)
Designated funds	34,528	-	4,048	38,576
Capital fund	13,439	-	-	13,439
	<u>34,772</u>	<u>-</u>	<u>4,048</u>	<u>26,381</u>
Restricted funds				
NPTCBC	4,048		(4,048)	-
NPTCBC – transport services	42,245	20,000	-	62,245
UK Communities regeneration Fund	5,495	(3,664)	-	1,831
UK Shared Prosperity Fund	-	5,116	-	5,116
	<u>51,788</u>	<u>21,452</u>	<u>(4,048)</u>	<u>69,192</u>
TOTAL FUNDS	<u>86,560</u>	<u>21,452</u>	<u>-</u>	<u>95,573</u>

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

15. MOVEMENT IN FUNDS – continued

Net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	60,695	(73,134)	(12,439)
Restricted funds	32,500	(11,048)	21,452
TOTAL FUNDS	<u>93,195</u>	<u>(84,182)</u>	<u>9,013</u>

Comparatives for movement in funds:

	At 1.4.22	Net movement in funds	Transfers between funds	At 1.4.23
	£	£	£	£
Unrestricted funds				
General fund	(1,949)	(11,246)	-	(13,195)
Designated funds	34,528	-	-	34,528
Capital fund	13,439	-	-	13,439
	<u>46,018</u>	<u>(11,246)</u>	<u>-</u>	<u>34,772</u>
Restricted funds				
NPTCBC	4,048	-	-	4,048
NPTCBC – transport services		42,245	-	42,245
UK Communities regeneration Fund		5,495	-	5,495
UK Shared Prosperity Fund	-	-	-	-
TOTAL FUNDS	<u>50,066</u>	<u>36,494</u>	<u>-</u>	<u>86,560</u>

Comparative Net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	2023 Movement in funds
	£	£	£
Unrestricted funds			
General fund	63,154	(74,400)	(11,246)
Restricted funds	56,780	(9,040)	47,740
TOTAL FUNDS	<u>119,934</u>	<u>(83,440)</u>	<u>36,494</u>

Designated funds

The designated funds relate to amounts set aside to cover the Charity's obligations that would arise should the Charity discontinue its operations.

16. OPERATING LEASE COMMITMENTS

At 31 March 2024 the Charity had annual commitments under a non-cancellable operating lease which expires:

	Motor vehicles	
	2024	2023
	£	£
Within one year	1,831	3,664
Within two to five years	-	1,221
	<u>1,831</u>	<u>4,885</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

NEATH PORT TALBOT SHOPMOBILITY LIMITED

Detailed Statement of Financial Activities for the year ended 31 March 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	-
Investment Income		
Investment Income	355	55
Charitable activities		
Grants	79,500	106,123
Other income		
Neath Shop Takings	5,899	6,156
Port Talbot Shop Takings	7,441	7,600
Other income	-	-
Sale of fixed assets	-	-
Total incoming resources	93,195	119,934
EXPENDITURE		
Charitable activities		
Wages	55,929	53,799
Insurance	3,572	3,741
Telephone	1,102	1,103
Postage and stationery	177	127
Sundries	46	40
Equipment repairs & maintenance	3,915	2,353
General office costs	268	543
Vehicle costs	3,664	3,838
Travelling	180	180
Fire/Alarm	1,073	1,052
Subscriptions	10	10
Rental costs	5,760	4,800
Utilities	3,044	3,962
Publicity	560	-
Legal & Professional	950	648
Renewals & Replacements	14	1,048
Depreciation	2,508	4,347
	82,772	81,591
Other		
Property repairs	-	400
Support costs		
Accountancy and legal fees	1,276	1,218
Computer/IT costs	134	231
Total resources expended	84,182	83,440
Net income/(expenditure)	9,013	36,494

This page does not form part of the Statutory Financial Statements

NEATH PORT TALBOT SHOPMOBILITY SCHEME

England & Wales - Charity number 1068667

Accounts

Registered Company Number: 03445091 (England and Wales)

Registered Charity Number: 1068667

NEATH PORT TALBOT SHOPMOBILITY LIMITED
REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
For the year ended 31 March 2023

NEATH PORT TALBOT SHOPMOBILITY LIMITED

Contents of the Financial Statements

For the year ended 31 March 2023

	Page
Trustees and Administrative details	1
Report of the Trustees	2 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9- 17
Detailed Statement of Financial Activities	18

Neath Port Talbot Shopmobility Ltd

TRUSTEES AND ADMINISTRATIVE DETAILS

Trustees	L Miles C Davies B Edwards C Edwards C M Watkins	Chair
Registered Company Number	03445091 (England and Wales)	
Registered Charity Number	1068667	
Registered Office	C/o Bevan Buckland LLP Cardigan House Castle Court Swansea Enterprise park Swansea SA7 9LA	
Company Secretary	A K Phillips	
Independent examiner	Michael Jones Bevan Buckland LLP Chartered Accountants Cardigan House Castle Court Swansea Enterprise park Swansea SA7 9LA	
Bankers	Barclays Bank Plc Neath Business Centre P O Box 350 Neath SA11 1EW	
Solicitors	Hutchinson Thomas Pendrill Court 119 London Road Neath SA11 1LF	
Operational Addresses	Multi- Storey Car Park Prince of Wales Drive Neath SA11 3EW	Aberafan Shopping Centre Port Talbot SA13 1PB
Correspondence Address	C/o Neath Port Talbot County Borough Council Civic Centre Neath SA11 3QZ	

Neath Port Talbot Shopmobility Ltd

Report of the Trustees for year ended 31st March 2023

The Trustees who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objectives as set out in the company's memorandum of association are to benefit the public by providing electric scooters, powered wheelchairs and manual wheelchairs to people with mobility problems, whether through permanent or temporary disablement, disability, sickness, age or accident, in order that they may shop and use the facilities available in Neath and Port Talbot Town Centres.

We continually review our aims and objectives to ensure that they provide value and continue to be for the benefit of the people that we serve. The charity relies on grants, donations, sponsorship and income from charges relating to scooter and wheelchair hire to cover its operating costs.

Our policy is to replace scooters on a regular basis, dependent on availability of funding. All our equipment is reviewed on an annual basis in conjunction with the service engineer and the condition of the scooters is considered with regard to repair or replacement in the coming year.

The main focus of our activities continues to be that of providing an excellent, consistent service to our registered customers. The strategies employed to assist the charity to meet these objectives include the following:

- Providing clean and safe scooters and a selection of manual and self-propelled wheelchairs to Shopmobility customers at low cost.
- Working in conjunction with other mobility equipment hire schemes in order that our customers may receive mobility hire services when they visit other areas of the UK.
- Working in partnership with local community transport groups in order that our customers get a seamless transport service door to door.
- Working with other voluntary agencies, to ensure that our services receive the widest publicity in order to reach the people that need our assistance.

SIGNIFICANT ACTIVITIES

Activities

Neath Port Talbot Shopmobility's services operating in the County during the year are:

- Port Talbot – operating from a unit in the Aberafan Shopping Centre with 18 scooters and 6 wheelchairs.
- Neath - operating from the new Neath Multi-storey Car Park with 17 scooters and 6 wheelchairs.
- An overnight and weekly wheelchair hire service with 5 lightweight wheelchairs.

Neath Port Talbot Shopmobility Ltd

Report of the Trustees for year ended 31st March 2023

Who used and benefitted from our services

Neath Port Talbot Shopmobility is a supportive link in the transport chain within the County enabling people to have independence at their destination, thus improving their mobility and quality of life. Disabled, elderly and other customers with a mobility need benefit from the services by being able to easily access the towns or local areas and in some cases have respite from their caring responsibilities.

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

Funding

Part of the costs of the core activity of the Charity are covered by a grant from Neath Port Talbot County Borough Council which is awarded on a three-yearly cycle. This helps with the revenue costs of the two town services and this year we received a revenue grant of £49,343. The Directors gratefully acknowledge the continuing support from Neath Port Talbot County Borough Council. The remaining costs of running the services has to be covered by income received from hire charges, donations and other fundraising income.

Staff

There are 4 part-time Project workers who job share the customer service and a part-time Manager who has overall responsibility for the running of the Charity. We rely on volunteers to help out and to cover staff absences.

Port Talbot scheme

Our Port Talbot service, situated in the West Mall of the Aberafan Shopping Centre runs from Monday to Saturday, 10 am to 4 pm. This is an ideal location with an undercover shopping centre and parking facilities in the multi-storey car park above. A lift operates from the car park to the ground floor, accessible on alternate levels. In addition to the large and small retail establishments in the shopping centre there is ramped access to Station Road, which enables customers to visit the open market, and the main town centre facilities.

The majority of disabled and mobility impaired customers are local, but the service is open to all people who could benefit from the use of the equipment and many come from adjacent counties. We also welcome visitors to the area. This was the 24th year of operation of this service and we continue to take on new members.

Neath scheme

The Neath service operates from a ground floor office at the front of the multi-storey car park. This service also operates Monday to Saturday from 10 am to 4 pm and is on the outskirts of the town centre shops. Most of the customers are local but a small number come from adjacent counties, as well as visitors to the area on holiday.

The service in Neath is very different to Port Talbot because it is on the outskirts of the main shopping area and as such is affected by adverse weather conditions. The service also continues to take on new customers.

Neath Port Talbot Shopmobility Ltd

Report of the Trustees for year ended 31st March 2023

FINANCIAL REVIEW

The previous two years were extremely challenging due to the Covid-19 Pandemic. Many of our customers have underlying health conditions making them vulnerable or otherwise in need of shielding during this period.

Although our services re-opened fully in April 2021, the volume of customers returning was very slow to pick up which had a direct impact on our income streams. Income for the year ended 31 March 2022 was at a significantly reduced level with total income generated from hire charges for the year amounting to just 41% of pre-pandemic levels. This trend has continued into the current year and whilst the number of customers using our services has improved over last year, service level activity for the year to 31 March 2023 was still 33% below pre-pandemic level.

This has meant a direct loss of approximately £12K of planned income generation on core services for this year.

In addition to our core activity, the charity has received additional grants for new projects which are being progressed. Funding for these projects is shown as restricted funds on the basis that the funding is specific and not available towards core activity in general.

The net result for the year on our core service is a loss of £11,246 of which £4,347 is attributable to depreciation of fixed assets. Unapplied restricted funds received during the year totalled £47,740 giving a net in-flow of funds of £36,494.

Whilst customer numbers remained well below normal levels for most of the past year, it is pleasing to note that there has been a promising increase in customer usage at both services since the year end and we are continuing to sign up new customers on a regular basis.

Going concern

The Charity's core activities are supported by an annual revenue grant from Neath Port Talbot County Borough Council, who also provide rent free accommodation at Neath. Funding under the previous three-year cycle expired on 31 March 2022 and the existing funding arrangement was extended until 31 March 2023. As a Strategic partner, a three-year cycle of grant funding commencing on 1 April 2023 has been awarded which will provide funding until 31 March 2026.

The Trustees have considered the going concern of the Charity for the next 12 months taking account of the ongoing effect of the pandemic and other challenges on its day to day operations and are satisfied that the Charity has sufficient resources to enable it to continue to operate until 31 March 2024 and meet its liabilities as they fall due and to fulfil its existing statutory obligations.

Future

The Neath and Port Talbot services will continue to operate normally subject to any further operational adjustments that may be required in line with available funding and costs. We continue to actively seek to increase the number of registered customers and are actively progressing other projects to expand our services to other events and locations within the Neath Port Talbot area.

Neath Port Talbot Shopmobility Ltd

Report of the Trustees for year ended 31st March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is controlled by its governing document, a Deed of Trust, and constitutes a limited company limited by guarantee as defined by the Companies Act 2006.

All members of the Charity's Management Committee give their time voluntarily and receive no benefits from the Charity. There are currently 5 members of the Management Committee, who act as Trustees and Directors. The manager also acts as Secretary. The Trustees are actively seeking more Trustee / Directors.

The Trustees actively review the major risks which the Charity faces on a regular basis and believe maintaining our reserves at the level of 3 months expenditure, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also re-examined other operational and business risks which the Charity faces and are satisfied that they have established systems in place to mitigate the significant risks.

STRUCTURE, GOVERNANCE AND RISK

The organisation is a charitable Company limited by guarantee, incorporated on 6 October 1997 and is regulated by the company's Memorandum dated 27 August 1998.

All members of the Charity's Management Committee give their time voluntarily and receive no benefits from the charity.

The Trustees actively review the major risks which the Charity faces on a regular basis and believe maintaining our reserves at the level of 3 months expenditure, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also re-examined other operational and business risks which the Charity faces and confirm that they have established systems to mitigate the significant risks.

Approved by order of the board of Trustees on.....


And signed on its behalf by:  L Miles - Chair/ Trustee

Neath Port Talbot Shopmobility Limited

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEATH PORT TALBOT SHOPMOBILITY LIMITED

Independent examiner's report to the trustees of Neath Port Talbot 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.



Michael Jones ACCA
The Association of Chartered Certified Accountants

Bevan Buckland LLP
Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Date: 20th June 2023.

NEATH PORT TALBOT SHOPMOBILITY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

For the Year ended 31 March 2023

	Notes	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	-	-	-	-
Charitable activities					
Provision of Mobility Services	5	63,099	56,780	119,879	56,046
Investment income	4	55	-	55	2
Other income			-	-	790
Total		63,154	56,780	119,934	56,838
EXPENDITURE ON					
Charitable activities					
Provision of Mobility Services	6	74,000	9,040	83,040	77,541
Other		400	-	400	50
Total		74,400	9,040	83,440	77,591
NET INCOME/(EXPENDITURE)		(11,246)	47,740	36,494	(20,753)
RECONCILIATION OF FUNDS					
Total funds brought forward		46,018	4,048	50,066	70,819
Total funds carried forward		34,772	51,788	86,560	50,066

The notes form part of these Financial Statements

NEATH PORT TALBOT SHOPMOBILITY LIMITED

BALANCE SHEET

as at 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	5,136	-	5,136	9,483
CURRENT ASSETS					
Debtors & prepayments	13	2,686	-	2,686	2,360
Cash at bank and in hand		30,775	51,788	82,563	41,894
		<u>33,461</u>	<u>51,788</u>	<u>85,249</u>	<u>44,254</u>
CREDITORS					
Amounts falling due within one year	14	(3,825)	-	(3,825)	(3,671)
NET CURRENT ASSETS		<u>29,636</u>	<u>51,788</u>	<u>81,424</u>	<u>40,583</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		34,772	51,788	86,560	50,066
NET ASSETS		<u>34,772</u>	<u>51,788</u>	<u>86,560</u>	<u>50,066</u>
FUNDS					
Unrestricted funds	15	34,772	-	34,772	46,018
Restricted funds	15	-	51,788	51,788	4,048
		<u>34,772</u>	<u>51,788</u>	<u>86,560</u>	<u>50,066</u>

The Charitable Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The Members have not required the Company to obtain an audit of its Financial Statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- Ensuring that the Charitable Company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- Preparing Financial Statements which give a true and fair view of the state of affairs of the Charitable Company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to its Financial Statements, so far as applicable to the Charitable Company.

These Financial Statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies.

The Financial Statements were approved by the Board of Trustees on 20 June 2023

And were signed on its behalf by: L Miles L Miles Chair/Trustee

The notes form part of these Financial Statements

Neath Port Talbot Shopmobility Ltd

Notes to the Financial Statements for year ended 31st March 2023

1. STATUTORY INFORMATION

Neath Port Talbot Shopmobility is a private company, limited by guarantee without a share capital, registered in England and Wales. The registered office address can be found on page 1.

2. ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS102.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Going Concern

The Charity's core activities are supported by an annual revenue grant from Neath Port Talbot County Borough Council, who also provide rent free accommodation at Neath. Funding under the previous three-year cycle expired on 31 March 2022 and the existing funding arrangement was extended until 31 March 2023. A new three-year cycle of grant funding commencing on 1 April 2023 has been awarded by Neath Port Talbot County Borough Council which will support the Charity's activity until 31 March 2026.

The Trustees have considered the going concern of the Charity for the next 12 months taking account of the ongoing effect of the Covid-19 pandemic and other challenges on its day to day operations and are satisfied that the Charity has sufficient resources to enable it to continue to operate until 31 March 2024 and meet its liabilities as they fall due and to fulfil its existing statutory obligations.

Notes to the Financial Statements for year ended 31st March 2023

ACCOUNTING POLICIES – continued

Financial Reporting Standard FRS 102 – reduced disclosure exemptions

The Charity has taken advantage of the following disclosure exemption in preparing these financial statements as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- The requirements of Section 7 Statement of Cash Flows

Income Recognition

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants whether 'capital' grants or revenue grants, are recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other income is recognised when the provision of mobility services occurs.

Donations are accounted for when receivable. In the event that a donation is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until either of those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity. This is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Neath Port Talbot Shopmobility Ltd

Notes to the Financial Statements for year ended 31st March 2023

ACCOUNTING POLICIES – continued

Allocation and apportionment of costs

Costs are allocated between direct charitable and other expenditure according to the nature of the cost. Where items involve more than one category they are apportioned between the categories according to the nature of the cost.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Premises - Tenant Improvements	- 10% on cost
Scooters	- 25% on cost
Fixtures & Fittings	- 25% on cost
Computer equipment	- 25% on cost

Tangible fixed assets are initially measured at cost.

Corporate taxation

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to charitable objects.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and role of each fund is set out in the notes to the Financial Statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or which have been raised by the Charity for particular purposes.

The cost of raising and administering such funds are charged against each specific fund.

The aim and use of each restricted fund is set out in the notes to the Financial Statements.

Debtors

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.

Neath Port Talbot Shopmobility Ltd

Notes to the Financial Statements for year ended 31st March 2023

ACCOUNTING POLICIES - continued

Cash at bank and in hand

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

Creditors and provisions

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.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	<u>-</u>	<u>-</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest	<u>55</u>	<u>2</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Activity - Provision of mobility services		
Grants	106,123	48,124
Hire charges	<u>13,756</u>	<u>7,922</u>
	<u>119,879</u>	<u>56,046</u>

Grants received included in the above are as follows:

	2023	2022
	£	£
Neath Port Talbot CBC – core grant	49,343	47,354
Neath Port Talbot CBC – Transport services	42,245	-
UK Communities regeneration fund	14,535	-
Coronavirus- Job Retention Scheme	-	770
	<u>106,123</u>	<u>48,124</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (see note 7)	Support costs	2023 Total
	£	£	£
Provision of Mobility Services	<u>81,591</u>	<u>1,449</u>	<u>83,040</u>

	Direct costs	Support costs	2022 Total
	£	£	£
Provision of Mobility Services	<u>76,419</u>	<u>1,080</u>	<u>77,499</u>

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	53,799	55,560
Insurance	3,741	2,658
Telephone	1,103	945
Postage and stationery	127	76
Sundries	40	89
Equipment repairs & maintenance	2,353	20
General office costs	543	445
Vehicle costs	3,838	-
Travelling	180	241
Fire/Alarm	1,052	1,008
Subscriptions	10	10
Rental costs	4,800	4,800
Utilities	3,962	3,251
Legal & Professional	648	571
Breakdown/Maintenance contract	-	1,980
Renewals & Replacements	1,048	(360)
Depreciation	4,347	5,167
	<u>81,591</u>	<u>76,461</u>

8. NET INCOME/(EXPENDITURE)

	2023	2022
	£	£
Net Income/(Expenditure) is stated after charging:		
Depreciation – owned assets	<u>4,347</u>	<u>5,167</u>

9. TRUSTEES REMUNERATION AND BENEFITS

No remuneration or other benefits were paid to any Trustees for the year ended 31 March 2023 nor for the year ended 31 March 2022.

TRUSTEES EXPENSES

No Trustees expenses were paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

10. STAFF COSTS

The average number of employees during the year were as follows:

	2023	2022
	5	6
Operational staff		

No Employees received emoluments in excess of £60,000

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	-	-
Charitable activities			
Provision of Mobility Services	56,046	-	56,046
Investment income	2	-	2
Other income	790	-	790
	<u>56,838</u>	<u>-</u>	<u>56,838</u>
EXPENDITURE ON			
Charitable activities			
Provision of Mobility Services	77,541	-	77,541
Other	50	-	50
	<u>77,591</u>	<u>-</u>	<u>77,591</u>
NET INCOME/(EXPENDITURE)	(20,753)	-	(20,753)
RECONCILIATION OF FUNDS			
Total funds brought forward	66,771	4,048	70,819
Total funds carried forward	<u>46,018</u>	<u>4,048</u>	<u>50,066</u>

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

12. TANGIBLE FIXED ASSETS

	Premises – Tenant Improvements	Scooters & Wheelchairs	Fixtures & fittings	Computer equipment	Total
	£	£	£	£	£
COST					
At 1 April 2022	2,855	33,267	1,215	3,970	41,307
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2023	<u>2,855</u>	<u>33,267</u>	<u>1,215</u>	<u>3,970</u>	<u>41,307</u>
DEPRECIATION					
At 1 April 2022	2,855	24,775	1,215	2,979	31,824
Charge for year	-	3,356	-	991	4,347
Disposals	-	-	-	-	-
At 31 March 2023	<u>2,855</u>	<u>28,131</u>	<u>1,215</u>	<u>3,970</u>	<u>36,171</u>
NET BOOK VALUE					
At 31 March 2023	<u>-</u>	<u>5,136</u>	<u>-</u>	<u>-</u>	<u>5,136</u>
At 31 March 2022	<u>-</u>	<u>8,492</u>	<u>-</u>	<u>991</u>	<u>9,483</u>

13. DEBTORS : AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Prepayments	<u>2,686</u>	<u>2,360</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Accrued expenses	<u>3,825</u>	<u>3,671</u>

15. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	(1,949)	(11,246)	-	(13,195)
Designated fund	34,528	-	-	34,528
Capital fund	13,439	-	-	13,439
	<u>46,018</u>	<u>(11,246)</u>	<u>-</u>	<u>34,772</u>
Restricted fund	4,048	47,740	-	51,788
TOTAL FUNDS	<u>50,066</u>	<u>36,494</u>	<u>-</u>	<u>86,560</u>

The restricted fund represents funding received for a new project for which, expenditure had not yet been undertaken prior to the financial year end.

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

15. MOVEMENT IN FUNDS - continued

Net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	63,154	(74,400)	(11,246)
Restricted funds	56,780	(9,040)	47,740
TOTAL FUNDS	<u>119,934</u>	<u>(83,440)</u>	<u>36,494</u>

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	Transfers between funds	At 1.4.22
	£	£	£	£
Unrestricted funds				
General fund	18,804	(20,753)	-	(1,949)
Designated funds	34,528	-	-	34,528
Capital fund	13,439	-	-	13,439
	<u>66,771</u>	<u>(20,753)</u>	<u>-</u>	<u>46,018</u>
Restricted fund	4,048	-	-	4,048
TOTAL FUNDS	<u>70,819</u>	<u>(20,753)</u>	<u>-</u>	<u>50,066</u>

Comparative Net movement in funds included in the above are as follows:

			2022
	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	56,838	(77,591)	(20,753)
Restricted funds	-	-	-
TOTAL FUNDS	<u>56,838</u>	<u>(77,591)</u>	<u>(20,753)</u>

Designated funds

The designated funds relate to amounts set aside to cover the Charity's obligations that would arise should the Charity discontinue its operations.

16. OPERATING LEASE COMMITMENTS

At 31 March 2023 the Charity had annual commitments under a non-cancellable operating lease which expires:

	Motor vehicles	
	2023	2022
	£	£
Within one year	3,664	-
Within two to five years	1,221	-
	<u>4,885</u>	<u>-</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

NEATH PORT TALBOT SHOPMOBILITY LIMITED

Detailed Statement of Financial Activities for the year ended 31 March 2023

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	-
Investment Income		
Investment Income	55	2
Charitable activities		
Grants	106,123	48,124
Other income		
Neath Shop Takings	6,156	3,391
Port Talbot Shop Takings	7,600	4,531
Other income	-	-
Sale of fixed assets	-	790
Total incoming resources	119,934	56,838
EXPENDITURE		
Charitable activities		
Wages	53,799	55,560
Insurance	3,741	2,658
Telephone	1,103	945
Postage and stationery	127	76
Sundries	40	89
Equipment repairs & maintenance	2,353	20
General office costs	543	445
Vehicle costs	3,838	-
Travelling	180	241
Fire/Alarm	1,052	1,008
Subscriptions	10	10
Rental costs	4,800	4,800
Utilities	3,962	3,251
Legal & Professional	648	571
Breakdown/maintenance contract	-	1,980
Renewals & Replacements	1,048	(360)
Depreciation	4,347	5,167
	81,591	76,461
Other		
Property repairs	400	50
Support costs		
Accountancy and legal fees	1,218	1,080
Computer/IT costs	231	-
Total resources expended	83,440	77,591
Net income/(expenditure)	36,494	(20,753)

This page does not form part of the Statutory Financial Statements

NEATH PORT TALBOT SHOPMOBILITY SCHEME

England & Wales - Charity number 1068667

Accounts

Registered Company Number: 03445091 (England and Wales)

Registered Charity Number: 1068667

NEATH PORT TALBOT SHOPMOBILITY LIMITED
REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
For the year ended 31 March 2022

NEATH PORT TALBOT SHOPMOBILITY LIMITED

Contents of the Financial Statements

For the year ended 31 March 2022

	Page
Trustees and Administrative details	1
Report of the Trustees	2 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9- 17
Detailed Statement of Financial Activities	18

Neath Port Talbot Shopmobility Ltd

TRUSTEES AND ADMINISTRATIVE DETAILS

Trustees

L Miles Chair
Mrs C Davies Retired Civil Servant
B Edwards Retired
C Edwards Solicitor
Miss CM Watkins

Registered Company Number

03445091 (England and Wales)

Registered Charity Number

1068667

Registered Office

C/o BevanBuckland
Cardigan House
Castle Court
Swansea Enterprise park
Swansea SA7 9LA

Company Secretary

A K Phillips

Independent examiner

Henry Lloyd Davies
Bevan Buckland LLP
Chartered Accountants
Cardigan House
Castle Court
Swansea Enterprise park
Swansea SA7 9LA

Bankers

Barclays Bank Plc
Neath Business Centre
P O Box 350
Neath SA11 1EW

Solicitors

Hutchinson Thomas
Pendril Court
119 London Road
Neath SA11 1LF

Operational Addresses

Multi- Storey Car Park	Aberafan Shopping Centre
Prince of Wales Drive	Port Talbot SA13 1PB
Neath SA11 3EW	

Correspondence Address

C/o Neath Port Talbot County Borough Council
Civic Centre
Neath SA11 3QZ

Neath Port Talbot Shopmobility Ltd

Report of the Trustees for year ended 31st March 2022

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives as set out in the company's memorandum of association are to benefit the public by providing electric scooters, powered wheelchairs and manual wheelchairs to people with mobility problems, whether through permanent or temporary disablement, disability, sickness, age or accident, in order that they may shop and use the facilities available in Neath and Port Talbot Town Centres.

We continually review our aims and objectives to ensure that they provide value and continue to be for the benefit of the people that we serve. The charity relies on grants, donations, sponsorship and income from charges relating to scooter and wheelchair hire to cover its operating costs.

Our policy is to replace scooters on a regular basis, dependent on availability of funding. All our equipment is reviewed on an annual basis in conjunction with the service engineer and the condition of the scooters is considered with regard to repair or replacement in the coming year.

The main focus of our activities continues to be that of providing an excellent, consistent service to our registered customers. The strategies employed to assist the charity to meet these objectives include the following:

- Providing clean and safe scooters and a selection of manual and self-propelled wheelchairs to Shopmobility customers at low cost.
- Working in conjunction with other mobility equipment hire schemes in order that our customers may receive mobility hire services when they visit other areas of the UK.
- Working in partnership with local community transport groups in order that our customers get a seamless transport service door to door.
- Working with other voluntary agencies, to ensure that our services receive the widest publicity in order to reach the people that need our assistance.

SIGNIFICANT ACTIVITIES

Activities

Neath Port Talbot Shopmobility's services operating in the County during the year are:

- Port Talbot – operating from a unit in the Aberafan Shopping Centre with 18 scooters and 6 manual wheelchairs.
- Neath - operating from the new Neath Multi-storey Car Park with 17 scooters and 6 wheelchairs.
- An overnight and weekly wheelchair hire service with 5 lightweight wheelchairs.

Neath Port Talbot Shopmobility Ltd

Report of the Trustees for year ended 31st March 2022

Who used and benefitted from our services

Neath Port Talbot Shopmobility is the final link in the transport chain within the County enabling people to have independence at their destination, thus improving their mobility and quality of life. Carers of disabled and elderly customers also benefit from the services by being able to easily take them into the towns or local areas and in some cases have respite from their caring responsibilities.

The number of disabled people within the County is higher than the Welsh average and many suffer from mobility impairment and/or breathing difficulty. Until Neath Port Talbot Shopmobility opened in 1998, these people were totally dependent on help from family, friends and neighbours and very much confined to the home. The large proportion of older people within the area also means that there continues to be a need for our services.

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

Funding

Part of the costs of the core activity of the Charity are covered by a grant from Neath Port Talbot County Borough Council which is awarded on a three-yearly cycle. This helps with the revenue costs of the two town services and this year we received a revenue grant of £45,315. The Directors gratefully acknowledge the continuing support from Neath Port Talbot County Borough Council. Income received from hire charges, various donations and fundraising cover the remaining expenditure in running the services.

Staff

There are 4 part-time Project workers who job share the customer service and a part-time Manager who has overall responsibility for the running of the Charity. We rely on volunteers to help out and to cover staff absences.

Port Talbot scheme

Our Port Talbot service, situated in the West Mall of the Aberafan Shopping Centre runs from Monday to Saturday, 10 am to 4 pm. This is an ideal location with an undercover shopping centre and parking facilities in the multi-storey car park above. A lift operates from the car park to the ground floor, accessible on alternate levels. In addition to the large and small retail establishments in the shopping centre there is ramped access to Station Road, which enables customers to visit the Open Market, and the main town centre facilities. We have a lease on the Shopping Centre premises until 31 March 2022.

The majority of disabled and mobility impaired customers are local, but the service is open to all people who could benefit from the use of the equipment and many come from adjacent counties. We also welcome visitors to the area. This was the 23rd year of operation of this service and we continue to take on new members.

Neath scheme

The Neath service operates from a ground floor office at the front of the new Multi-storey Car Park where it has 17 scooters, 6 wheelchairs for daily use and 5 wheelchairs for longer loans. This service also operates Monday to Saturday from 10 am to 4 pm and is on the outskirts of the Town Centre shops. Most of the customers are local but a small number come from adjacent counties.

The service in Neath is very different to Port Talbot because it is on the outskirts of the main shopping area and as such is affected by adverse weather conditions. The service also continues to take on new customers.

Neath Port Talbot Shopmobility Ltd

Report of the Trustees for year ended 31st March 2022

FINANCIAL REVIEW

Covid 19 – Pandemic

The previous year was the most challenging due to the Covid-19 Pandemic. Many of our customers have underlying health conditions making them vulnerable or otherwise in need of shielding. Various lockdown and other restrictions during the pandemic resulted in both services being suspended and New Projects and other planned activities had to be postponed.

Although our services re-opened fully in April 2021, the volume of customers returning has been very slow to pick up which has had a direct impact on our income streams. Income for the year is at a significantly reduced level with total income generated from hire charges for the year amounting to just 41% of pre-pandemic levels. This has meant a direct loss of approximately £16K of planned income generation. Staff costs during the year also increased due to an additional staff member being employed to cover long-term sickness and assist with holiday cover. The net result for the year being Net expenditure of £20,753 of which £5,167 is attributable to depreciation of fixed assets.

Whilst customer numbers remained well below normal levels for most of the past year, it is pleasing to note that confidence continues to build since the last remaining restrictions were lifted and that there has been a promising increase in customer usage at both services since the year end and we are continuing to sign up new customers on a regular basis.

Going concern

The Charity's core activities are supported by an annual revenue grant from Neath Port Talbot County Borough Council, who also provide rent free accommodation at Neath. Funding under the previous three-year cycle expired on 31 March 2022 and the existing funding arrangement has been extended until 31 March 2023. Strategic partners will be able to submit new applications to be considered for the next three-year cycle of grant funding commencing on 1 April 2023.

The Trustees have considered the going concern of the charity for the next 12 months taking account of the ongoing effect of the Covid-19 pandemic and other challenges on its day to day operations and are satisfied that the Charity has sufficient resources to enable it to continue to operate until 31 March 2023 and meet its liabilities as they fall due and to fulfil its existing statutory obligations.

Future

The Neath and Port Talbot services will continue to operate normally subject to any further operational adjustments that may be required due to coronavirus. We continue to actively seek to increase the number of registered customers and Our project to provide mobility scooters at the Aberavon sea front will now be scheduled for late summer 2022. We will introduce our longer term and holiday hire service when appropriate to do so and will continue to look at other ways in which we can expand our services to other events and locations within the Neath Port Talbot area.

Neath Port Talbot Shopmobility Ltd

Report of the Trustees for year ended 31st March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, a Deed of Trust, and constitutes a limited company limited by guarantee as defined by the Companies Act 2006.

The charity was incorporated on the 6th October 1997 and is regulated by the company's Memorandum dated 27th August 1998.

All members of the charity's Management Committee give their time voluntarily and receive no benefits from the charity. There are currently 5 members of the management committee, who act as Trustees and Directors. The manager also acts as Secretary. The Trustees are actively seeking more Trustee / Directors.

The Trustees actively review the major risks which the charity faces on a regular basis and believe maintaining our reserves at the level of 3 months expenditure, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also re-examined other operational and business risks which the Charity faces and are satisfied that they have established systems in place to mitigate the significant risks.

STRUCTURE, GOVERNANCE AND RISK

The organisation is a charitable company limited by guarantee, incorporated on 6 October 1997 and is regulated by the company's Memorandum dated 27 August 1998.

All members of the charity's Management Committee give their time voluntarily and receive no benefits from the charity.

The Trustees actively review the major risks which the charity faces on a regular basis and believe maintaining our reserves at the level of 3 months expenditure, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also re-examined other operational and business risks which the Charity faces and confirm that they have established systems to mitigate the significant risks.

Approved by order of the board of Trustees on.....

28 June 2022

And signed on its behalf by: L Miles - Chair/ Trustee

L Miles

Neath Port Talbot Shopmobility Limited

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEATH PORT TALBOT SHOPMOBILITY LIMITED

Independent examiner's report to the trustees of Neath Port Talbot 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.



Henry Lloyd Davies
Institute of Chartered Accountants in England and Wales

Bevan Buckland LLP
Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Date: 10/7/2022

NEATH PORT TALBOT SHOPMOBILITY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

For the Year ended 31 March 2022

	Notes	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	-	-	-	5,100
Charitable activities					
Provision of Mobility Services	5	56,046	-	56,046	83,964
Investment income	4	2	-	2	10
Other income		790	-	790	-
Total		<u>56,838</u>	<u>-</u>	<u>56,838</u>	<u>89,074</u>
EXPENDITURE ON					
Charitable activities					
Provision of Mobility Services	6	77,541	-	77,541	69,104
Other		50	-	50	190
Total		<u>77,591</u>	<u>-</u>	<u>77,591</u>	<u>69,294</u>
NET INCOME/(EXPENDITURE)		(20,753)	-	(20,753)	19,780
RECONCILIATION OF FUNDS					
Total funds brought forward		66,771	4,048	70,819	51,039
Total funds carried forward		<u>46,018</u>	<u>4,048</u>	<u>50,066</u>	<u>70,819</u>

The notes form part of these financial statements

NEATH PORT TALBOT SHOPMOBILITY LIMITED

BALANCE SHEET as at 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	9,483	-	9,483	13,101
CURRENT ASSETS					
Debtors	13	2,360	-	2,360	4,674
Cash at bank and in hand		37,846	4,048	41,894	57,175
		<u>40,206</u>	<u>4,048</u>	<u>44,254</u>	<u>61,849</u>
CREDITORS					
Amounts falling due within one year	14	(3,671)	-	(3,671)	(4,131)
NET CURRENT ASSETS		<u>36,535</u>	<u>4,048</u>	<u>40,583</u>	<u>57,718</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		46,018	4,048	50,066	70,819
NET ASSETS		<u>46,018</u>	<u>4,048</u>	<u>50,066</u>	<u>70,819</u>
FUNDS					
Unrestricted funds	15	46,018	-	46,018	66,771
Restricted funds	15	-	4,048	4,048	4,048
		<u>46,018</u>	<u>4,048</u>	<u>50,066</u>	<u>70,819</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The Members have not required the Company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to its financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 28 June 2022

And were signed on its behalf by: L. Miles L Miles Chair/Trustee

The notes form part of these financial statements

Neath Port Talbot Shopmobility Ltd

Notes to the Financial Statements for year ended 31st March 2022

1. STATUTORY INFORMATION

Neath Port Talbot Shopmobility is a private company, limited by guarantee without a share capital, registered in England and Wales. The registered office address can be found on page 1.

2. ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. 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 on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS102.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Going Concern

The Charity's core activities are supported by an annual revenue grant from Neath Port Talbot County Borough Council, who also provide rent free accommodation at Neath. Funding under the previous three-year cycle expired on 31 March 2022 and the existing funding arrangement has been extended until 31 March 2023. Strategic partners will be able to submit new applications to be considered for the next three-year cycle of grant funding commencing on 1 April 2023.

The Trustees have considered the going concern of the charity for the next 12 months taking account of the ongoing effect of the Covid-19 pandemic and other challenges on its day to day operations and are satisfied that the Charity has sufficient resources to enable it to continue to operate until 31 March 2023 and meet its liabilities as they fall due and to fulfil its existing statutory obligations.

Neath Port Talbot Shopmobility Ltd

Notes to the Financial Statements for year ended 31st March 2022

ACCOUNTING POLICIES – continued

Financial Reporting Standard FRS 102 – reduced disclosure exemptions

The Charity has taken advantage of the following disclosure exemption in preparing these financial statements as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- The requirements of Section 7 Statement of Cash Flows

Income Recognition

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants whether 'capital' grants or revenue grants, are recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other income is recognised when the provision of mobility services occurs.

Donations are accounted for when receivable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either of those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Neath Port Talbot Shopmobility Ltd

Notes to the Financial Statements for year ended 31st March 2022

ACCOUNTING POLICIES – continued

Allocation and apportionment of costs

Costs are allocated between direct charitable and other expenditure according to the nature of the cost. Where items involve more than one category they are apportioned between the categories according to the nature of the cost.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Premises - Tenant Improvements	- 10% on cost
Scooters	- 25% on cost
Fixtures & Fittings	- 25% on cost
Computer equipment	- 25% on cost

Tangible fixed assets are initially measured at cost.

Corporate taxation

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to charitable objects.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and role of each fund is set out in the notes to the Financial Statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or which have been raised by the Charity for particular purposes.

The cost of raising and administering such funds are charged against each specific fund.

The aim and use of each restricted fund is set out in the notes to the Financial Statements.

Debtors

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.

Neath Port Talbot Shopmobility Ltd

Notes to the Financial Statements for year ended 31st March 2022

ACCOUNTING POLICIES – continued

Cash at bank and in hand

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

Creditors and provisions

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.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	<u>-</u>	<u>5,100</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest	<u>2</u>	<u>10</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Activity - Provision of mobility services		
Grants	48,124	83,964
Hire charges	7,922	-
	<u>56,046</u>	<u>83,964</u>

Grants received included in the above are as follows:

	2022	2021
	£	£
Neath Port Talbot CBC	47,354	53,015
Other grants :		
Coronavirus- Job Retention Scheme	770	20,949
Welsh Government covid-19 relief fund	-	10,000
	<u>48,124</u>	<u>83,964</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (see note 7)	Support costs	2022 Total
	£	£	£
Provision of Mobility Services	<u>76,419</u>	<u>1,080</u>	<u>77,499</u>
	Direct costs	Support costs	2021 Total
	£	£	£
Provision of Mobility Services	<u>67,671</u>	<u>1,433</u>	<u>69,104</u>

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	55,560	47,945
Insurance	2,658	2,432
Telephone	945	658
Postage and stationery	76	40
Sundries	90	-
Equipment repairs & maintenance	20	460
General office costs	445	904
Travelling	241	65
Fire/Alarm	1,008	651
Subscriptions	10	10
Rental costs	4,800	4,800
Utilities	3,251	1,254
Legal & Professional	571	626
Breakdown/Maintenance contract	1,980	1,980
Volunteer expenses	-	-
Renewals & Replacements	(360)	360
Depreciation	5,167	5,486
	<u>76,462</u>	<u>67,671</u>

8. NET INCOME/(EXPENDITURE)

	2022	2021
	£	£
Net Income/(Expenditure) is stated after charging:		
Depreciation – owned assets	<u>5,167</u>	<u>5,486</u>

9. TRUSTEES REMUNERATION AND BENEFITS

No remuneration or other benefits were paid to any Trustees for the year ended 31 March 2022 nor for the year ended 31 March 2021.

TRUSTEES EXPENSES

No Trustees expenses were paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

10. STAFF COSTS

The average number of employees during the year were as follows:

	2022	2021
	6	5
Operational staff		

No Employees received emoluments in excess of £60,000

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	2021 Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,100	-	5,100
Charitable activities			
Provision of Mobility Services	55,315	28,649	83,964
Investment income	10	-	10
Other income	-	-	-
	<u>60,425</u>	<u>28,649</u>	<u>89,074</u>
EXPENDITURE ON			
Charitable activities			
Provision of Mobility Services	40,455	28,649	69,104
Other	190	-	190
	<u>40,645</u>	<u>28,649</u>	<u>69,294</u>
NET INCOME/(EXPENDITURE)	19,780	-	19,780
RECONCILIATION OF FUNDS			
Total funds brought forward	46,991	4,048	51,039
Total funds carried forward	<u>66,771</u>	<u>4,048</u>	<u>70,819</u>

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

12. TANGIBLE FIXED ASSETS

	Premises -				
	Tenant Improvements £	Scooters & Wheelchairs £	Fixtures & fittings £	Computer equipment £	Total £
COST					
At 1 April 2021	2,855	31,718	1,215	3,970	39,758
Additions	-	1,549	-	-	1,549
Disposals	-	-	-	-	-
At 31 March 2022	<u>2,855</u>	<u>33,267</u>	<u>1,215</u>	<u>3,970</u>	<u>41,307</u>
DEPRECIATION					
At 1 April 2021	2,855	20,601	1,215	1,986	26,657
Charge for year	-	4,174	-	993	5,167
Disposals	-	-	-	-	-
At 31 March 2022	<u>2,855</u>	<u>24,775</u>	<u>1,215</u>	<u>2,979</u>	<u>31,824</u>
NET BOOK VALUE					
At 31 March 2022	<u>-</u>	<u>8,492</u>	<u>-</u>	<u>991</u>	<u>9,483</u>
At 31 March 2021	<u>-</u>	<u>11,117</u>	<u>-</u>	<u>1,984</u>	<u>13,101</u>

13. DEBTORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments	<u>2,360</u>	<u>4,674</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accrued expenses	<u>3,671</u>	<u>4,131</u>

15. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	18,804	(20,753)	-	(1,949)
Designated fund	34,528	-	-	34,528
Capital fund	13,439	-	-	13,439
	<u>66,771</u>	<u>(20,753)</u>	<u>-</u>	<u>46,018</u>
Restricted fund	4,048	-	-	4,048
TOTAL FUNDS	<u>70,819</u>	<u>(20,753)</u>	<u>-</u>	<u>50,066</u>

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

15. MOVEMENT IN FUNDS – continued

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,838	(77,591)	(20,753)
Restricted funds	-	-	-
TOTAL FUNDS	<u>56,838</u>	<u>(77,591)</u>	<u>(20,753)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 1.4.21 £
Unrestricted funds				
General fund	6,552	19,780	(7,528)	18,804
Designated funds	27,000	-	7,528	34,528
Capital fund	13,439	-	-	13,439
	<u>46,991</u>	<u>19,780</u>	<u>-</u>	<u>66,771</u>
Restricted fund	4,048	-	-	4,048
TOTAL FUNDS	<u>51,039</u>	<u>19,780</u>	<u>-</u>	<u>70,819</u>

Comparative Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	2021 Movement in funds £
Unrestricted funds			
General fund	60,425	(40,645)	19,780
Restricted funds	28,649	(28,649)	-
TOTAL FUNDS	<u>89,074</u>	<u>(69,294)</u>	<u>19,780</u>

Designated funds

The designated funds relate to amounts set aside to cover the Charity's obligations that would arise should the Charity discontinue its operations.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

NEATH PORT TALBOT SHOPMOBILITY LIMITED

Detailed Statement of Financial Activities for the year ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations		5,100
Investment Income		
Investment Income	2	10
Charitable activities		
Grants	48,124	83,964
Other income		
Neath Shop Takings	3,391	-
Port Talbot Shop Takings	4,531	-
Other income	-	-
Sale of fixed assets	790	-
Total incoming resources	56,838	89,074
EXPENDITURE		
Charitable activities		
Wages	55,560	47,945
Recruitment	-	-
Insurance	2,658	2,432
Telephone	945	658
Postage and stationery	76	40
Sundries	89	-
Equipment repairs & maintenance	20	460
General office costs	445	904
Travelling	241	65
Fire/Alarm	1,008	651
Subscriptions	10	10
Rental costs	4,800	4,800
Utilities	3,251	1,254
Legal & Professional	571	626
Breakdown/maintenance contract	1,980	1,980
Publicity & info	-	-
Volunteer expenses	-	-
Renewals & Replacements	(360)	360
Depreciation	5,167	5,486
	76,461	67,671
Other		
Property repairs	50	190
Support costs		
Accountancy and legal fees	1,080	1,280
Computer/IT costs	-	153
Total resources expended	77,591	69,294
Net income/(expenditure)	(20,753)	19,780

This page does not form part of the statutory financial statements

NEATH PORT TALBOT SHOPMOBILITY SCHEME

England & Wales - Charity number 1068667

Accounts

Registered Company Number: 03445091 (England and Wales)

Registered Charity Number: 1068667

NEATH PORT TALBOT SHOPMOBILITY LIMITED
REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS
For the year ended 31 March 2021

NEATH PORT TALBOT SHOPMOBILITY LIMITED

Contents of the Financial Statements

For the year ended 31 March 2021

	Page
Trustees and Administrative details	1
Report of the Trustees	2 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9- 17
Detailed Statement of Financial Activities	18

Neath Port Talbot Shopmobility Ltd

TRUSTEES AND ADMINISTRATIVE DETAILS

Trustees	L Miles	Chair
	Mrs C Davies	Retired Civil Servant
	B Edwards	Retired
	C Edwards	Solicitor
	Miss CM Watkins	
Registered Company Number	03445091 (England and Wales)	
Registered Charity Number	1068667	
Registered Office	C/o Bevan Buckland Cardigan House Castle Court Swansea Enterprise Park Swansea SA7 9LA	
Company Secretary	A K Phillips	
Independent examiner	Henry Lloyd Davies Bevan Buckland LLP Chartered Accountants Cardigan House Castle Court Swansea Enterprise Park Swansea SA7 9LA	
Bankers	Barclays Bank Plc Neath Business Centre P O Box 350 Neath SA11 1EW	
Solicitors	Hutchinson Thomas Pendril Court 119 London Road Neath SA11 1LF	
Operational Addresses	Multi- Storey Car Park Prince of Wales Drive Neath SA11 3EW	Aberafan Shopping Centre Port Talbot SA13 1PB
Correspondence Address	C/o Neath Port Talbot County Borough Council Civic Centre Neath SA11 3QZ	

Neath Port Talbot Shopmobility Ltd

Report of the Trustees for year ended 31st March 2021

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives as set out in the company's memorandum of association are to benefit the public by providing electric scooters, powered wheelchairs and manual wheelchairs to people with mobility problems, whether through permanent or temporary disablement, disability, sickness, age or accident, in order that they may shop and use the facilities available in Neath and Port Talbot Town Centres.

We continually review our aims and objectives to ensure that they provide value and continue to be for the benefit of the people that we serve. The charity relies on grants, donations, sponsorship and income from charges relating to scooter and wheelchair hire to cover its operating costs.

Our policy is to replace scooters on a regular basis, dependent on availability of funding. All our equipment is reviewed on an annual basis in conjunction with the service engineer and the condition of the scooters is considered with regard to repair or replacement in the coming year.

The main focus of our activities continues to be that of providing an excellent, consistent service to our registered customers. The strategies employed to assist the charity to meet these objectives include the following:

- Providing clean and safe scooters and a selection of manual and self-propelled wheelchairs to Shopmobility customers at low cost.
- Working in conjunction with other mobility equipment hire schemes in order that our customers may receive mobility hire services when they visit other areas of the UK.
- Working in partnership with local community transport groups in order that our customers get a seamless transport service door to door.
- Working with other voluntary agencies, to ensure that our services receive the widest publicity in order to reach the people that need our assistance.

SIGNIFICANT ACTIVITIES

Activities

Neath Port Talbot Shopmobility's services operating in the County during the year are:

- Port Talbot – operating from a unit in the Aberafan Shopping Centre with 18 scooters and 6 manual wheelchairs.
- Neath - operating from the new Neath Multi-storey Car Park with 17 scooters and 6 wheelchairs.
- An overnight and weekly wheelchair hire service with 5 lightweight wheelchairs.

Neath Port Talbot Shopmobility Ltd

Report of the Trustees for year ended 31st March 2021

Who used and benefitted from our services

Neath Port Talbot Shopmobility is the final link in the transport chain within the County enabling people to have independence at their destination, thus improving their mobility and quality of life. Carers of disabled and elderly customers also benefit from the services by being able to easily take them into the towns or local areas and in some cases have respite from their caring responsibilities.

The number of disabled people within the County is higher than the Welsh average and many suffer from mobility impairment and/or breathing difficulty. Until Neath Port Talbot Shopmobility opened in 1998, these people were totally dependent on help from family, friends and neighbours and very much confined to the home. The large proportion of older people within the area also means that there continues to be a need for our services.

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

Funding

Part of the costs of the core activity of the Charity are covered by a grant from Neath Port Talbot County Borough Council which is awarded on a three-yearly cycle. This helps with the revenue costs of the two town services and this year we received a revenue grant of £45,315. The Directors gratefully acknowledge the continuing support from Neath Port Talbot County Borough Council. Income received from hire charges, various donations and fundraising cover the remaining expenditure in running the services.

Staff

There are 4 part-time Project workers who job share the customer service and a part-time Manager who has overall responsibility for the running of the Charity. We rely on volunteers to help out and to cover staff absences.

Port Talbot scheme

Our Port Talbot service, situated in the West Mall of the Aberafan Shopping Centre runs from Monday to Saturday, 10 am to 4 pm. This is an ideal location with an undercover shopping centre and parking facilities in the multi-storey car park above. A lift operates from the car park to the ground floor, accessible on alternate levels. In addition to the large and small retail establishments in the shopping centre there is ramped access to Station Road, which enables customers to visit the Open Market, and the main town centre facilities. We have a lease on the Shopping Centre premises until 31 March 2022.

The majority of disabled and mobility impaired customers are local, but the service is open to all people who could benefit from the use of the equipment and many come from adjacent counties. We also welcome visitors to the area. This was the 22nd year of operation of this service and we continue to take on new members.

Neath scheme

The Neath service operates from a ground floor office at the front of the new Multi-storey Car Park where it has 17 scooters, 6 wheelchairs for daily use and 5 wheelchairs for longer loans. This service also operates Monday to Saturday from 10 am to 4 pm and is on the outskirts of the Town Centre shops. Most of the customers are local but a small number come from adjacent counties.

The service in Neath is very different to Port Talbot because it is on the outskirts of the main shopping area and as such is affected by adverse weather conditions. The service also continues to take on new customers.

Neath Port Talbot Shopmobility Ltd

Report of the Trustees for year ended 31st March 2021

FINANCIAL REVIEW

Covid 19 – Pandemic

This year has been the most challenging due to the Covid-19 Pandemic. Many of our customers have underlying health conditions making them vulnerable or otherwise in need of shielding. Various lockdown and other restrictions in effect throughout the period meant that both services had to be suspended, which remained the position for most of the year. New Projects and other activities that had been planned to be undertaken in the year also had to be postponed.

At the beginning of the first lockdown, the charity received a generous donation of £5,100 from the Moondance Foundation for which the Trustees are extremely grateful. This helped to cover the additional cost of PPE and sanitisation equipment with the remainder covering costs unfunded due to the shortfall of generated income.

Operational changes and new protocols were put in place on resumption of services to create a Covid-safe environment for the safety of our customers and staff, however customer numbers did not recover and shortly after re-opening we went back into another lockdown and did not re-open fully again until April 2021.

This meant a direct loss of approximately £25K of planned income generation which, without the support of the Government Coronavirus Job retention scheme would have meant that the charity would have had to close-down with the loss of valued staff, some of whom have been with us for 20 years. The County would also have lost an established, valuable and much needed service.

As customer numbers remain well below normal levels, the financial impact of the pandemic on the charity's ability to generate income continues into the next financial year. The Coronavirus-relief grant received from the Welsh Government during this period has enabled the charity to maintain sufficient funds that will help to mitigate that ongoing position into the next financial year.

Going concern

The Charity's core activities are supported by an annual revenue grant from Neath Port Talbot County Borough Council, who also provide rent free accommodation at Neath. Funding under the current three-year cycle will expire on 31 March 2022. The Trustees have been advised that due to the Covid-19 pandemic the existing funding arrangement will be extended for a further 12 months following which, strategic partners will be able to submit new applications to be considered for the next three-year cycle of grant funding.

The Trustees have considered the going concern of the charity for the next 12 months taking account of the challenges faced by the ongoing effect of the Covid-19 pandemic on its day to day operations and are satisfied that the Charity has sufficient resources to enable it to continue to operate until 31 March 2022 and meet its liabilities as they fall due and to fulfil its existing statutory obligations.

Future

The Neath service and Port Talbot services will continue to operate subject to any adjustments that may be required during the ongoing pandemic situation and will actively seek to increase the number of registered customers. Our project to provide mobility scooters at the Aberavon sea front will now be scheduled for the summer season in 2022 and we will introduce our longer term and holiday hire service when appropriate to do so. We will also continue to look at other ways in which we can expand our services to other events and locations within the Neath Port Talbot area.

Neath Port Talbot Shopmobility Ltd

Report of the Trustees for year ended 31st March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, a Deed of Trust, and constitutes a limited company limited by guarantee as defined by the Companies Act 2006.

The charity was incorporated on the 6th October 1997 and is regulated by the company's Memorandum dated 27th August 1998.

All members of the charity's Management Committee give their time voluntarily and receive no benefits from the charity. There are currently 5 members of the management committee, who act as Trustees and Directors. The manager also acts as Secretary. The Trustees are actively seeking more Trustee / Directors.

The Trustees actively review the major risks which the charity faces on a regular basis and believe maintaining our reserves at the level of 3 months expenditure, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also re-examined other operational and business risks which the Charity faces and are satisfied that they have established systems in place to mitigate the significant risks.

STRUCTURE, GOVERNANCE AND RISK

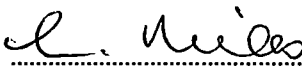
The organisation is a charitable company limited by guarantee, incorporated on 6 October 1997 and is regulated by the company's Memorandum dated 27 August 1998.

All members of the charity's Management Committee give their time voluntarily and receive no benefits from the charity.

The Trustees actively review the major risks which the charity faces on a regular basis and believe maintaining our reserves at the level of 3 months expenditure, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also re-examined other operational and business risks which the Charity faces and confirm that they have established systems to mitigate the significant risks.

Approved by order of the board of Trustees on.....

14 December 2021

And signed on its behalf by:  L Miles - Chair/ Trustee

Neath Port Talbot Shopmobility Limited

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NEATH PORT TALBOT SHOPMOBILITY LIMITED

Independent examiner's report to the trustees of Neath Port Talbot 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 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.



Henry Lloyd Davies
Institute of Chartered Accountants in England and Wales

Bevan Buckland LLP
Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Date: 14/12/2021

NEATH PORT TALBOT SHOPMOBILITY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) For the Year ended 31 March 2021

	Notes	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
INCOME AND ENDOWMENTS FROM		£	£	£	£
Donations and legacies	3	5,100	-	5,100	-
Charitable activities					
Provision of Mobility Services	5	55,315	28,649	83,964	65,516
Investment income	4	10	-	10	41
Other income		-	-	-	-
Total		60,425	28,649	89,074	65,557
EXPENDITURE ON					
Charitable activities					
Provision of Mobility Services	6	40,455	28,649	69,104	76,225
Other		190	-	190	1,113
Total		40,645	28,649	69,294	77,338
NET INCOME/(EXPENDITURE)		19,780	-	19,780	(11,781)
RECONCILIATION OF FUNDS					
Total funds brought forward		46,991	4,048	51,039	62,820
Total funds carried forward		66,771	4,048	70,819	51,039

The notes form part of these financial statements

NEATH PORT TALBOT SHOPMOBILITY LIMITED

BALANCE SHEET as at 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	13,101	-	13,101	10,707
CURRENT ASSETS					
Debtors	13	4,674	-	4,674	4,441
Cash at bank and in hand		<u>53,127</u>	<u>4,048</u>	57,175	<u>38,905</u>
		57,801	4,048	61,849	43,346
CREDITORS					
Amounts falling due within one year	14	(4,131)	-	(4,131)	(3,014)
NET CURRENT ASSETS		<u>53,670</u>	<u>4,048</u>	57,718	<u>40,332</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		66,771	4,048	70,819	51,039
NET ASSETS		<u>66,771</u>	<u>4,048</u>	70,819	<u>51,039</u>
FUNDS					
Unrestricted funds	15	66,771	-	66,771	46,991
Restricted funds	15	<u>-</u>	<u>4,048</u>	4,048	<u>4,048</u>
		66,771	4,048	70,819	51,039

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The Members have not required the Company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to its financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 14 December 2021

And were signed on its behalf by: L Miles L Miles Chair/Trustee

The notes form part of these financial statements

Neath Port Talbot Shopmobility Ltd

Notes to the Financial Statements for year ended 31st March 2021

1. STATUTORY INFORMATION

Neath Port Talbot Shopmobility is a private company, limited by guarantee without a share capital, registered in England and Wales. The registered office address can be found on page 1.

2. ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. 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 on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS102.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Going Concern

The Charity's core activities are supported by an annual revenue grant from Neath Port Talbot County Borough Council, who also provide rent free accommodation at Neath. Funding under the current three-year cycle will expire on 31 March 2022. The Trustees have been advised that due to the Covid-19 pandemic the existing funding arrangement will be extended for a further 12 months following which, strategic partners will be able to submit new applications to be considered for the next three-year cycle of grant funding.

The Trustees have considered the going concern of the charity for the next 12 months taking account of the challenges faced by the ongoing effect of the Covid-19 pandemic on its day to day operations and are satisfied that the Charity has sufficient resources to enable it to continue to operate until 31 March 2022 and meet its liabilities as they fall due and to fulfil its existing statutory obligations.

Notes to the Financial Statements for year ended 31st March 2021

ACCOUNTING POLICIES – continued

Financial Reporting Standard FRS 102 – reduced disclosure exemptions

The Charity has taken advantage of the following disclosure exemption in preparing these financial statements as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- The requirements of Section 7 Statement of Cash Flows

Income Recognition

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants whether 'capital' grants or revenue grants, are recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other income is recognised when the provision of mobility services occurs.

Donations are accounted for when receivable. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either of those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Neath Port Talbot Shopmobility Ltd

Notes to the Financial Statements for year ended 31st March 2021

ACCOUNTING POLICIES – continued

Allocation and apportionment of costs

Costs are allocated between direct charitable and other expenditure according to the nature of the cost. Where items involve more than one category they are apportioned between the categories according to the nature of the cost.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Premises - Tenant Improvements	- 10% on cost
Scooters	- 25% on cost
Fixtures & Fittings	- 25% on cost
Computer equipment	- 25% on cost

Tangible fixed assets are initially measured at cost.

Corporate taxation

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to charitable objects.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and role of each fund is set out in the notes to the Financial Statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or which have been raised by the Charity for particular purposes.

The cost of raising and administering such funds are charged against each specific fund.

The aim and use of each restricted fund is set out in the notes to the Financial Statements.

Debtors

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.

Neath Port Talbot Shopmobility Ltd

Notes to the Financial Statements for year ended 31st March 2021

ACCOUNTING POLICIES – continued

Cash at bank and in hand

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

Creditors and provisions

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.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

3. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations	<u>5,100</u>	<u>-</u>

4. INVESTMENT INCOME

	2021 £	2020 £
Bank interest	<u>10</u>	<u>41</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2021 £	2020 £
Activity - Provision of mobility services		
Grants	83,964	45,000
Hire charges	-	20,516
	<u>83,964</u>	<u>65,516</u>

Grants received included in the above are as follows:

	2021 £	2020 £
Neath Port Talbot CBC	53,015	45,000
Other grants :		
Coronavirus- Job Retention Scheme	20,949	-
Welsh Government covid-19 relief fund	10,000	-
	<u>73,964</u>	<u>45,000</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (see note 7) £	Support costs £	2021 Total £
Provision of Mobility Services	<u>67,671</u>	<u>1,433</u>	<u>69,104</u>
			2020 Total £
Provision of Mobility Services	<u>73,977</u>	<u>2,248</u>	<u>76,225</u>

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	47,945	47,975
Insurance	2,432	1,899
Telephone	658	791
Postage and stationery	40	202
Sundries	-	84
Equipment repairs & maintenance	460	1,915
General office costs	904	563
Travelling	65	360
Fire/Alarm	651	1,151
Subscriptions	10	10
Rental costs	4,800	4,800
Utilities	1,254	2,609
Legal & Professional	626	538
Breakdown/Maintenance contract	1,980	1,980
Volunteer expenses	-	222
Renewals & Replacements	360	2,500
Depreciation	5,486	6,378
	<u>67,671</u>	<u>73,977</u>

8. NET INCOME/(EXPENDITURE)

	2021	2020
	£	£
Net Income/(Expenditure) is stated after charging:		
Depreciation – owned assets	<u>5,486</u>	<u>6,378</u>

9. TRUSTEES REMUNERATION AND BENEFITS

No remuneration or other benefits were paid to any Trustees for the year ended 31 March 2021 nor for the year ended 31 March 2020.

TRUSTEES EXPENSES

No Trustees expenses were paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

10. STAFF COSTS

The average number of employees during the year were as follows:

	2021	2020
Operational staff	<u>5</u>	<u>5</u>

No Employees received emoluments in excess of £60,000

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	-	-
Charitable activities			
Provision of Mobility Services	65,516	-	65,516
Investment income	41	-	41
Other income	-	-	-
	<u>65,557</u>	<u>-</u>	<u>65,557</u>
EXPENDITURE ON			
Charitable activities			
Provision of Mobility Services	68,894	7,331	76,225
Other	1,113	-	1,113
	<u>70,007</u>	<u>7,331</u>	<u>77,338</u>
NET INCOME/(EXPENDITURE)	(4,450)	(7,331)	(11,781)
RECONCILIATION OF FUNDS			
Total funds brought forward	51,441	11,379	62,820
Total funds carried forward	<u>46,991</u>	<u>4,048</u>	<u>51,039</u>

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

12. TANGIBLE FIXED ASSETS

	Premises -				
	Tenant Improvements £	Scooters & Wheelchairs £	Fixtures & fittings £	Computer equipment £	Total £
COST					
At 1 April 2020	2,855	23,838	1,215	3,970	31,878
Additions	-	7,880	-	-	7,880
Disposals	-	-	-	-	-
At 31 March 2021	<u>2,855</u>	<u>31,718</u>	<u>1,215</u>	<u>3,970</u>	<u>39,758</u>
DEPRECIATION					
At 1 April 2020	2,855	16,108	1,215	993	21,171
Charge for year	-	4,493	-	993	5,486
Disposals	-	-	-	-	-
At 31 March 2021	<u>2,855</u>	<u>20,601</u>	<u>1,215</u>	<u>1,986</u>	<u>26,657</u>
NET BOOK VALUE					
At 31 March 2021	<u>-</u>	<u>11,117</u>	<u>-</u>	<u>1,984</u>	<u>13,101</u>
At 31 March 2020	<u>-</u>	<u>7,730</u>	<u>-</u>	<u>2,977</u>	<u>10,707</u>

13. DEBTORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments	<u>4,674</u>	<u>4,441</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accrued expenses	<u>4,131</u>	<u>3,014</u>

15. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	6,552	19,780	(7,528)	18,804
Designated fund	27,000	-	7,528	34,528
Capital fund	13,439	-	-	13,439
	<u>46,991</u>	<u>19,780</u>	<u>-</u>	<u>66,771</u>
Restricted fund	4,048	-	-	4,048
TOTAL FUNDS	<u>51,039</u>	<u>19,780</u>	<u>-</u>	<u>70,819</u>

NEATH PORT TALBOT SHOPMOBILITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

15. MOVEMENT IN FUNDS – continued

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,425	(40,645)	19,780
Restricted funds	28,649	(28,649)	-
TOTAL FUNDS	<u>89,074</u>	<u>(69,294)</u>	<u>19,780</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 1.4.20 £
Unrestricted funds				
General fund	12,002	(4,450)	(1,000)	6,552
Designated funds	26,000	-	1,000	27,000
Capital fund	13,439	-	-	13,439
	<u>51,441</u>	<u>(4,450)</u>	<u>-</u>	<u>46,991</u>
Restricted fund	11,379	(7,331)	-	4,048
TOTAL FUNDS	<u>62,820</u>	<u>(11,781)</u>	<u>-</u>	<u>51,039</u>

Comparative Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	2020 Movement in funds £
Unrestricted funds			
General fund	65,557	(70,007)	(4,450)
Restricted funds	-	(7,331)	(7,331)
TOTAL FUNDS	<u>65,557</u>	<u>(77,338)</u>	<u>(11,781)</u>

Designated funds

The designated funds relate to amounts set aside to cover the Charity's obligations that would arise should the Charity discontinue its operations.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

NEATH PORT TALBOT SHOPMOBILITY LIMITED

Detailed Statement of Financial Activities for the year ended 31 March 2021

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,100	-
Investment Income		
Investment Income	10	41
Charitable activities		
Grants	83,964	45,000
Other income		
Neath Shop Takings	-	7,877
Port Talbot Shop Takings	-	12,639
Other income	-	-
Sale of fixed assets	-	-
Total incoming resources	89,074	65,557
EXPENDITURE		
Charitable activities		
Wages	47,945	47,975
Recruitment	-	-
Insurance	2,432	1,899
Telephone	658	791
Postage and stationery	40	202
Sundries	-	84
Equipment repairs & maintenance	460	1,915
General office costs	904	563
Travelling	65	360
Fire/Alarm	651	1,151
Subscriptions	10	10
Rental costs	4,800	4,800
Utilities	1,254	2,609
Legal & Professional	626	538
Breakdown/maintenance contract	1,980	1,980
Publicity & info	-	-
Volunteer expenses	-	222
Renewals & Replacements	360	2,500
Depreciation	5,486	6,378
	67,671	73,977
Other		
Property repairs	190	1,113
Support costs		
Accountancy and legal fees	1,280	978
Computer/IT costs	153	1,270
Total resources expended	69,294	77,338
Net income/(expenditure)	19,780	(11,781)

This page does not form part of the statutory financial statements