

BURY SHOPMOBILITY

England & Wales · Charity number 1107981

Details

Status	Registered
Legal form	Charitable company
Company number	05307806
Registered	2005-02-07
Register	View on the Charity Commission register

Contact

Address	Bury Shopmobility 34 Minden Parade Bury BL9 0QG
Phone	01617649966
Email	buryshopmobility@gmail.com
Website	www.buryshopmobility.co.uk

Activities

Objects: TO RELIEVE DISABLED PERSONS IN BURY BY PROVIDING WHEELCHAIRS (MANUAL OR BATTERY DRIVEN) IN THE TOWN CENTRE WITH THE OBJECT OF IMPROVING THEIR MOBILITY AND CONDITIONS OF LIFE.

Activities: Bury Shopmobility helps people with mobility problems to do their errands in central Bury.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Disability
- **Who:** Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** LANCASHIRE
- Bury

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£50,798	£53,511	-	-
2024-03-31	£40,227	£45,348	-	-
2023-03-31	£31,635	£40,132	-	-
2022-03-31	£27,306	£37,867	-	-
2021-03-31	£59,387	£34,575	-	-

Trustees

Name	Role	Appointed
DONALD EDWARD REEVE	Chair	
Anthony Murphy		2018-08-07
Caroline Houlker		2022-09-27
Jean Williams		2022-09-27
Lindsay Clynes		2025-09-23
Morag Finch		2024-09-24
Pauline Anne Cortman		2017-08-08
michelle jones		2014-08-12

Accounts

Company registration number: 05307806

Charity registration number: 1107981

BURY SHOPMOBILITY
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
31 MARCH 2025

BURY SHOPMOBILITY

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BURY SHOPMOBILITY

REFERENCE AND ADMINISTRATIVE DETAILS

Chairman	Mr DE Reeve
Trustees	Mr DE Reeve Ms M Jones Miss E Housley Mrs P A Cortman Mr A Murphy Ms C Houlker Ms J Williams Mr T J McGlynn Mrs M Finch
Secretary	Miss E Housley
Charity Registration Number	1107981
Company Registration Number	05307806
Registered Office	The charity is incorporated in England and Wales. 34 Minden Parade Bury Lancashire BL9 0QG
Independent Examiner	Horsfield & Smith Tower House 269 Walmersley Road Bury Lancashire BL9 6NX

BURY SHOPMOBILITY

TRUSTEES REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

Chairman's Report

I have to say that the year saw a fantastic performance. Although bookings and memberships were again down on budget fundraising was at a higher level and a £12k grant was received from the Heritage Lottery Fund. This funded a new central heating system, an automatic door upgrade and materials for decorating carried out by volunteers. An amount of approximately £1k was left from the grant that went towards running costs (specifically volunteer expenses).

Tombolas and revenue from re-sold surplus/ donated equipment was again at a high level. The fundraising team deserves praise for their efforts in all areas.

HSBC deposit rates remained at a decent level resulting in a £2.7k income stream.

Total income was £11.0k higher than budget, another very successful performance.

General overheads were £2.2k below budget, primarily due to lower than budget insurance premiums. The overspend of £10.1k in building repairs was due to the increased building costs which were covered by the HLF grant awarded to us.

The loss for the year was £2,713 (budget loss £5,800). This was an improvement on the prior year loss of £5,121.

Staff report

The team currently comprises 9 volunteers, 2 staff and 9 trustees. I must thank all of them along with our numerous supporters for their help in keeping Bury Shopmobility going.

Plans for future periods

A loss making budget for 2025/26 of £7,600 was approved at Board level. Any grant applications are not included in the budget.

Achieving this result will protect our cash reserves (£85.9K) and prolong our existence for a substantial period of time.



Don Reeve
Chairman

BURY SHOPMOBILITY

TRUSTEES REPORT

Structure, governance and management

Legal Status

Bury Shopmobility was registered as a Charity (Registered number : 1013629) on 13th August 1992 under a constitution adopted on 31st July 1992. On the 8th December 2004 Bury Shopmobility incorporated and re-registered with the Charity commission on the 7th February 2005 (Registration number : 1107981).

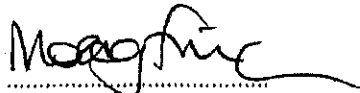
Objectives and activities

Public benefit

The objectives of the Charity are to improve the mobility and conditions of life of disabled persons in Bury by providing facilities, in particular wheelchairs, both battery driven and manual driven scooters and other similar equipment for use in the town centre of Bury. This service shall be offered with regard to the user's individual needs and in pursuit of equal opportunities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The annual report was approved by the trustees of the charity on 23 September 2025 and signed on its behalf by:



Mrs M Finch
Company secretary and trustee

BURY SHOPMOBILITY

TRUSTEES REPORT

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Mr DE Reeve
Ms M Jones
Miss E Housley
Mrs P A Cortman
Mr A Murphy
Ms C Houlker
Ms J Williams
Mr T J McGlynn (appointed 24 September 2024)
Mrs M Finch (appointed 24 September 2024)

Chairman:

Mr DE Reeve

Secretary:

Miss E Housley

BURY SHOPMOBILITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Bury Shopmobility for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

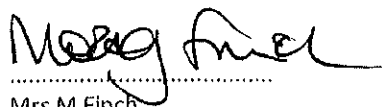
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 23 September 2025 and signed on its behalf by:



Mrs M Finch
Company secretary and trustee

BURY SHOPMOBILITY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BURY

SHOPMOBILITY ('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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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 Bury Shopmobility 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.

BURY SHOPMOBILITY
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BURY
SHOPMOBILITY ('THE COMPANY')


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Peter Nicol Bsc FCA

Tower House
269 Walmersley Road
Bury
Lancashire
BL9 6NX

Date: 03/10/25
.....

BURY SHOPMOBILITY

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

(INCLUDING INCOME AND EXPENDITURE ACCOUNT

AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	30,817	12,000	42,817	31,420
Other trading activities	4	5,275	-	5,275	6,227
Investment income	5	2,706	-	2,706	2,580
Total Income		<u>38,798</u>	<u>12,000</u>	<u>50,798</u>	<u>40,227</u>
Expenditure on:					
Charitable activities	6	<u>(41,511)</u>	<u>(12,000)</u>	<u>(53,511)</u>	<u>(45,348)</u>
Total Expenditure		<u>(41,511)</u>	<u>(12,000)</u>	<u>(53,511)</u>	<u>(45,348)</u>
Net expenditure		<u>(2,713)</u>	<u>-</u>	<u>(2,713)</u>	<u>(5,121)</u>
Net movement in funds		(2,713)	-	(2,713)	(5,121)
Reconciliation of funds					
Total funds brought forward		<u>89,604</u>	<u>-</u>	<u>89,604</u>	<u>94,725</u>
Total funds carried forward	15	<u>86,891</u>	<u>-</u>	<u>86,891</u>	<u>89,604</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 15.

BURY SHOPMOBILITY

BALANCE SHEET

AS AT 31 MARCH 2025

(REGISTRATION NUMBER: 05307806)

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	93	789
Current assets			
Debtors	12	2,949	4,105
Cash at bank and in hand	13	85,889	86,340
		88,838	90,445
Creditors: Amounts falling due within one year	14	(2,040)	(1,630)
Net current assets		86,798	88,815
Net assets		86,891	89,604
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		86,891	89,604
Total funds	15	86,891	89,604

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

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 23.9.25 and signed on their behalf by:



Mr DE Reeve
Chairman and Trustee

BURY SHOPMOBILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

34 Minden Parade

Bury

Lancashire

BL9 0QG

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Bury Shopmobility meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

Voluntary income represents amounts received and recorded at offices and projects during the year. No costs of fundraising have been netted against voluntary income.

Fundraising expenditure represents the direct costs of fundraising. Publicity costs directly related to fundraising are included in the fundraising costs.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Donations and legacies

This comprises amounts received during the year.

Grants receivable

These comprise amounts receivable during the year.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold properties	10% straight line per annum
Furniture, fixtures & fittings	33 1/3% straight line per annum
Office and computer equipment	33 1/3% straight line per annum
Wheelchairs and scooters	33 1/3% straight line per annum

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund accounting

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Usage contributions	13,436	-	13,436
Friends of Shopmobility	762	-	762
Grants, including capital grants;			
Grants from companies	-	12,000	12,000
Regular giving and capital donations	<u>16,619</u>	<u>-</u>	<u>16,619</u>
Total for 2025	<u>30,817</u>	<u>12,000</u>	<u>42,817</u>
Total for 2024	<u>26,820</u>	<u>4,600</u>	<u>31,420</u>

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Local fundraising and street collection income	4,450	4,450
Membership subscriptions	<u>825</u>	<u>825</u>
Total for 2025	<u>5,275</u>	<u>5,275</u>
Total for 2024	<u>6,227</u>	<u>6,227</u>

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>2,706</u>	<u>2,706</u>
Total for 2025	<u>2,706</u>	<u>2,706</u>
Total for 2024	<u>2,580</u>	<u>2,580</u>

BURY SHOPMOBILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Allocated support costs	39,718	12,000	51,718	43,341
Governance costs	1,793	-	1,793	2,007
	<u>41,511</u>	<u>12,000</u>	<u>53,511</u>	<u>45,348</u>

In addition to the expenditure analysed above, there are also governance costs of £1,793 (2024 - £2,007) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	960	960
Other fees paid to examiners	362	362
Other governance costs	471	471
Total for 2025	<u>1,793</u>	<u>1,793</u>
Total for 2024	<u>2,007</u>	<u>2,007</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

9 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>960</u>	<u>1,032</u>
Other fees to examiners		
Payroll administration fees	<u>362</u>	<u>423</u>

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

BURY SHOPMOBILITY**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025****11 Tangible fixed assets**

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2024	62,383	3,230	28,732	94,345
At 31 March 2025	62,383	3,230	28,732	94,345
Depreciation				
At 1 April 2024	62,383	3,230	27,943	93,556
Charge for the year	-	-	696	696
At 31 March 2025	62,383	3,230	28,639	94,252
Net book value				
At 31 March 2025	-	-	93	93
At 31 March 2024	-	-	789	789

12 Debtors

	2025 £	2024 £
Prepayments	2,949	4,105

13 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	48	183
Cash at bank	85,841	86,157
	85,889	86,340

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	2,040	1,630

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

15 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted				
<i>Unrestricted general funds</i>				
General Funds	7,604	38,798	(41,511)	4,891
<i>Unrestricted designated funds</i>				
Designated Funds	82,000	-	-	82,000
Total unrestricted	89,604	38,798	(41,511)	86,891
Restricted	-	(12,000)	12,000	-
Total funds	89,604	50,798	(53,511)	86,891
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted				
<i>Unrestricted general funds</i>				
General Funds	12,725	35,627	(40,748)	7,604
<i>Unrestricted designated funds</i>				
Designated Funds	82,000	-	-	82,000
Total unrestricted	(94,725)	(35,627)	40,748	(89,604)
Restricted	-	(4,600)	4,600	-
Total funds	94,725	40,227	(45,348)	89,604

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	93	93
Current assets	88,838	88,838
Current liabilities	(2,040)	(2,040)
Total net assets	<u>86,891</u>	<u>86,891</u>

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	789	789
Current assets	90,445	90,445
Current liabilities	(1,630)	(1,630)
Total net assets	<u>89,604</u>	<u>89,604</u>

Accounts

Company registration number: 05307806

Charity registration number: 1107981

BURY SHOPMOBILITY
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ANNUAL REPORT AND FINANCIAL STATEMENTS
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REFERENCE AND ADMINISTRATIVE DETAILS

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Trustees	Mr DE Reeve Ms M Jones Miss E Housley Mrs P A Cortman Mr A Murphy Ms C Houker Ms J Williams
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BURY SHOPMOBILITY

TRUSTEES REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

Chairman's Report

The year saw a strong performance in most areas. Although bookings and memberships were slightly down on expectations a sterling fundraising effort more than compensated for it. 2 grants were secured totalling £4,600. These funded a replacement front fence and a CCTV system which was deemed necessary following a burglary. Tombolas and revenue from surplus equipment were buoyant. The fundraising team deserve praise for their efforts.

Higher HSBC deposit rates became available and these resulted in a higher income stream. Total income was £8,727 higher than budget, a remarkable result.

General overheads were £722 below budget, there was an unused lease cost provision of £1,000. The overspend in building repairs was due to the CCTV and fence replacement. The loss for the year was £5,121 (budget loss £9,970). This was an improvement on the prior year loss of £8,497.

Staff report

A faithful band of 7 volunteers, 2 staff and 7 trustees oversaw the operation. They turn up in all weathers and are key to our survival.

As usual I must thank all our staff, volunteers and many supporters for supporting Bury Shopmobility.

Plans for future periods

A loss making budget for 2024/25 of £5,800 was approved at Board level.

Achieving this result will protect our cash reserves and prolong our existence for a substantial period of time.



Don Reeve
Chairman

Structure, governance and management

Legal Status

Bury Shopmobility was registered as a Charity (Registered number : 1013629) on 13th August 1992 under a constitution adopted on 31st July 1992. On the 8th December 2004 Bury Shopmobility incorporated and re-registered with the Charity commission on the 7th February 2005 (Registration number : 1107981).

BURY SHOPMOBILITY

TRUSTEES REPORT

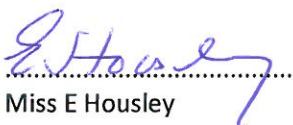
Objectives and activities

Public benefit

The objectives of the Charity are to improve the mobility and conditions of life of disabled persons in Bury by providing facilities, in particular wheelchairs, both battery driven and manual driven scooters and other similar equipment for use in the town centre of Bury. This service shall be offered with regard to the user's individual needs and in pursuit of equal opportunities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The annual report was approved by the trustees of the charity on 24.9.24 and signed on its behalf by:



Miss E Housley
Company secretary and trustee

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr DE Reeve
	Ms M Jones
	Miss E Housley
	Mrs P A Cortman
	Mr A Murphy
	Ms C Houlker
	Ms J Williams

Chairman:	Mr DE Reeve
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Secretary:	Miss E Housley
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Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

BURY SHOPMOBILITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Bury Shopmobility for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

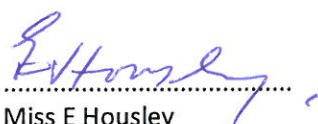
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 24.9.24 and signed on its behalf by:



Miss E Housley
Company secretary and trustee

BURY SHOPMOBILITY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BURY

SHOPMOBILITY ('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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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:

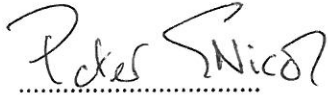
1. accounting records were not kept in respect of Bury Shopmobility as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts 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.

BURY SHOPMOBILITY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BURY

SHOPMOBILITY ('THE COMPANY')


.....

Peter Nicol Bsc FCA

Tower House
269 Walmersley Road
Bury
Lancashire
BL9 6NX

Date:.....15/10/24

BURY SHOPMOBILITY**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2024****(INCLUDING INCOME AND EXPENDITURE ACCOUNT
AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)**

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	26,820	4,600	31,420	26,350
Other trading activities	4	6,227	-	6,227	5,065
Investment income	5	2,580	-	2,580	220
Total Income		<u>35,627</u>	<u>4,600</u>	<u>40,227</u>	<u>31,635</u>
Expenditure on:					
Charitable activities	6	<u>(40,748)</u>	<u>(4,600)</u>	<u>(45,348)</u>	<u>(40,132)</u>
Total Expenditure		<u>(40,748)</u>	<u>(4,600)</u>	<u>(45,348)</u>	<u>(40,132)</u>
Net expenditure		<u>(5,121)</u>	<u>-</u>	<u>(5,121)</u>	<u>(8,497)</u>
Net movement in funds		(5,121)	-	(5,121)	(8,497)
Reconciliation of funds					
Total funds brought forward		<u>94,725</u>	<u>-</u>	<u>94,725</u>	<u>103,222</u>
Total funds carried forward	15	<u>89,604</u>	<u>-</u>	<u>89,604</u>	<u>94,725</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 15.

BURY SHOPMOBILITY
BALANCE SHEET
AS AT 31 MARCH 2024
(REGISTRATION NUMBER: 05307806)

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	789	1,809
Current assets			
Debtors	12	4,105	1,528
Cash at bank and in hand	13	86,340	93,313
		90,445	94,841
Creditors: Amounts falling due within one year	14	(1,630)	(1,925)
Net current assets		88,815	92,916
Net assets		89,604	94,725
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		89,604	94,725
Total funds	15	89,604	94,725

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

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 15.10.24 and signed on their behalf by:



Mr DE Reeve
Chairman and Trustee

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

34 Minden Parade

Bury

Lancashire

BL9 0QG

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Bury Shopmobility meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

Voluntary income represents amounts received and recorded at offices and projects during the year. No costs of fundraising have been netted against voluntary income.

Fundraising expenditure represents the direct costs of fundraising. Publicity costs directly related to fundraising are included in the fundraising costs.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Donations and legacies

This comprises amounts received during the year.

Grants receivable

These comprise amounts receivable during the year.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold properties	10% straight line per annum
Furniture, fixtures & fittings	33 1/3% straight line per annum
Office and computer equipment	33 1/3% straight line per annum
Wheelchairs and scooters	33 1/3% straight line per annum

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund accounting

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Usage contributions	12,296	-	12,296
Friends of Shopmobility	860	-	860
Grants, including capital grants;			
Grants from companies	-	4,600	4,600
Regular giving and capital donations	13,664	-	13,664
Total for 2024	26,820	4,600	31,420
Total for 2023	26,350	-	26,350

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Local fundraising and street collection income	5,267	5,267
Membership subscriptions	960	960
Total for 2024	6,227	6,227
Total for 2023	5,065	5,065

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	2,580	2,580
Total for 2024	2,580	2,580
Total for 2023	220	220

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Allocated support costs	38,741	4,600	43,341	38,210
Governance costs	2,007	-	2,007	1,922
	<u>40,748</u>	<u>4,600</u>	<u>45,348</u>	<u>40,132</u>

In addition to the expenditure analysed above, there are also governance costs of £2,007 (2023 - £1,922) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	1,032	1,032
Other fees paid to examiners	423	423
Other governance costs	552	552
Total for 2024	<u>2,007</u>	<u>2,007</u>
Total for 2023	<u>1,922</u>	<u>1,922</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>1,032</u>	<u>930</u>
Other fees to examiners		
Payroll administration fees	<u>423</u>	<u>330</u>

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

BURY SHOPMOBILITY**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024****11 Tangible fixed assets**

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2023	62,383	3,230	28,732	94,345
At 31 March 2024	62,383	3,230	28,732	94,345
Depreciation				
At 1 April 2023	62,383	3,230	26,923	92,536
Charge for the year	-	-	1,020	1,020
At 31 March 2024	62,383	3,230	27,943	93,556
Net book value				
At 31 March 2024	-	-	789	789
At 31 March 2023	-	-	1,809	1,809

12 Debtors

	2024 £	2023 £
Prepayments	4,105	1,528

13 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	183	281
Cash at bank	86,157	93,032
	86,340	93,313

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	1,630	1,925

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

15 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted				
<i>Unrestricted general funds</i>				
General Funds	12,725	35,627	(40,748)	7,604
<i>Unrestricted designated funds</i>				
Designated Funds	82,000	-	-	82,000
Total unrestricted	94,725	35,627	(40,748)	89,604
Restricted	-	(4,600)	4,600	-
Total funds	94,725	40,227	(45,348)	89,604
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted				
<i>Unrestricted general funds</i>				
General Funds	21,222	31,635	(40,132)	12,725
<i>Unrestricted designated funds</i>				
Designated Funds	82,000	-	-	82,000
Total funds	103,222	31,635	(40,132)	94,725

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	789	789
Current assets	90,445	90,445
Current liabilities	(1,630)	(1,630)
Total net assets	<u>89,604</u>	<u>89,604</u>
	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	1,809	1,809
Current assets	94,841	94,841
Current liabilities	(1,925)	(1,925)
Total net assets	<u>94,725</u>	<u>94,725</u>

Accounts

Company registration number: 05307806

Charity registration number: 1107981

BURY SHOPMOBILITY
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
31 MARCH 2023

BURY SHOPMOBILITY

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Independent Examiner's Report	5 to 6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 17

BURY SHOPMOBILITY

REFERENCE AND ADMINISTRATIVE DETAILS

Chairman Mr DE Reeve

Trustees Mr DE Reeve
Ms M Jones
Miss E Housley
Mrs P A Cortman
Mr A Murphy
Ms C Houlker
Ms J Williams

Secretary Miss E Housley

Charity Registration Number 1107981

Company Registration Number 05307806

Registered Office The charity is incorporated in England and Wales.
34 Minden Parade
Bury
Lancashire
BL9 0QG

Independent Examiner Horsfield & Smith
Tower House
269 Walmersley Road
Bury
Lancashire
BL9 6NX

BURY SHOPMOBILITY

TRUSTEES REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Chairman's Report

The year saw a steady recovery in the Charity's fortunes. Bookings and fundraising were both ahead of budget. A lot of effort goes into our main fundraisers (the tombolas) and those involved deserve great thanks. A further award of £1,000 was received from Cormar Carpets.

Careful control of overheads meant that a saving of £434 was achieved compared with budget. Vehicle costs were higher, chiefly due to servicing of donated scooters. Fundraising costs were higher due to the growth in tombola events. There has been no progress from our landlords regarding the lease renewal.

The loss for the year was £8,497 (budget loss £15,061). This was an outcome that we can be proud of. Cash reserves as at 31 March 2023 were £93,313 (a decrease of £8,661).

Staff report

A faithful band of 8 volunteers, 2 staff and 7 trustees ensured that operations were maintained at minimal cost. Alan Norton retired during the year (13.10.22) and we appreciate the long period of service that he gave to our Charity.

As usual I must thank all our staff, volunteers and many supporters for helping Bury Shopmobility to survive where other similar operations have failed.

Plans for future periods

A loss making budget for 2023/24 of £9,970 was approved at Board level.

We will do our best to achieve this and we will aim to continue an improving trend in future years.

Don Reeve
Chairman

Structure, governance and management

Legal Status

Bury Shopmobility was registered as a Charity (Registered number : 1013629) on 13th August 1992 under a constitution adopted on 31st July 1992. On the 8th December 2004 Bury Shopmobility incorporated and re-registered with the Charity commission on the 7th February 2005 (Registration number : 1107981).

BURY SHOPMOBILITY

TRUSTEES REPORT

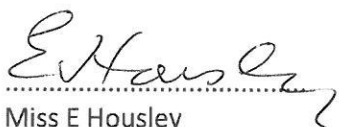
Objectives and activities

Public benefit

The objectives of the Charity are to improve the mobility and conditions of life of disabled persons in Bury by providing facilities, in particular wheelchairs, both battery driven and manual driven scooters and other similar equipment for use in the town centre of Bury. This service shall be offered with regard to the user's individual needs and in pursuit of equal opportunities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The annual report was approved by the trustees of the charity on 26 September 2023 and signed on its behalf by:



Miss E Housley
Company secretary and trustee

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Mr DE Reeve
Ms M Jones
Miss E Housley
Mr A Norton (resigned 13 October 2022)
Mrs P A Cortman
Mr A Murphy
Ms C Houlker (appointed 27 September 2022)
Ms J Williams (appointed 27 September 2022)

Chairman:

Mr DE Reeve

Secretary:

Miss E Housley

BURY SHOPMOBILITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Bury Shopmobility for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

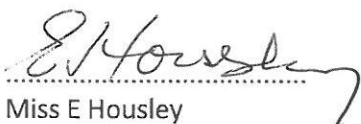
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 26 September 2023 and signed on its behalf by:



Miss E Housley
Company secretary and trustee

BURY SHOPMOBILITY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BURY

SHOPMOBILITY ('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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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 Bury Shopmobility 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.

BURY SHOPMOBILITY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BURY

SHOPMOBILITY ('THE COMPANY')



Jonathan Staples Bsc FCA

Tower House
269 Walmersley Road
Bury
Lancashire
BL9 6NX

26 September 2023

BURY SHOPMOBILITY

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2023

(INCLUDING INCOME AND EXPENDITURE ACCOUNT
AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted £	Total 2023 £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	26,350	26,350	24,403
Other trading activities	4	5,065	5,065	2,841
Investment income	5	220	220	62
Total Income		<u>31,635</u>	<u>31,635</u>	<u>27,306</u>
Expenditure on:				
Charitable activities	6	<u>(40,132)</u>	<u>(40,132)</u>	<u>(37,867)</u>
Total Expenditure		<u>(40,132)</u>	<u>(40,132)</u>	<u>(37,867)</u>
Net expenditure		<u>(8,497)</u>	<u>(8,497)</u>	<u>(10,561)</u>
Net movement in funds		(8,497)	(8,497)	(10,561)
Reconciliation of funds				
Total funds brought forward		<u>103,222</u>	<u>103,222</u>	<u>113,783</u>
Total funds carried forward	15	<u>94,725</u>	<u>94,725</u>	<u>103,222</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 15.

BURY SHOPMOBILITY

BALANCE SHEET

AS AT 31 MARCH 2023

(REGISTRATION NUMBER: 05307806)

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	1,809	1,502
Current assets			
Debtors	12	1,528	1,490
Cash at bank and in hand	13	93,313	101,974
		94,841	103,464
Creditors: Amounts falling due within one year	14	(1,925)	(1,744)
Net current assets		92,916	101,720
Net assets		94,725	103,222
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		94,725	103,222
Total funds	15	94,725	103,222

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

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 26 September 2023 and signed on their behalf by:



Mr DE Reeve
Chairman and Trustee

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

34 Minden Parade

Bury

Lancashire

BL9 0QG

These financial statements were authorised for issue by the trustees on 26 September 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Bury Shopmobility meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

Voluntary income represents amounts received and recorded at offices and projects during the year. No costs of fundraising have been netted against voluntary income.

Fundraising expenditure represents the direct costs of fundraising. Publicity costs directly related to fundraising are included in the fundraising costs.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Donations and legacies

This comprises amounts received during the year.

Grants receivable

These comprise amounts receivable during the year.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold properties	10% straight line per annum
Furniture, fixtures & fittings	33 1/3% straight line per annum
Office and computer equipment	33 1/3% straight line per annum
Wheelchairs and scooters	33 1/3% straight line per annum

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund accounting

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Usage contributions	12,723	12,723
Friends of Shopmobility	974	974
Regular giving and capital donations	12,653	12,653
Total for 2023	26,350	26,350
Total for 2022	24,403	24,403

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Local fundraising and street collection income	4,100	4,100
Membership subscriptions	965	965
Total for 2023	5,065	5,065
Total for 2022	2,841	2,841

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	220	220
Total for 2023	220	220
Total for 2022	62	62

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

6 Expenditure on charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Allocated support costs	38,210	38,210	35,929
Governance costs	1,922	1,922	1,938
	<u>40,132</u>	<u>40,132</u>	<u>37,867</u>

In addition to the expenditure analysed above, there are also governance costs of £1,922 (2022 - £1,938) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	930	930
Other fees paid to examiners	330	330
Other governance costs	662	662
Total for 2023	<u>1,922</u>	<u>1,922</u>
Total for 2022	<u>1,938</u>	<u>1,938</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

9 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>930</u>	<u>906</u>
Other fees to examiners		
Payroll administration fees	<u>330</u>	<u>390</u>

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2022	62,383	3,230	27,472	93,085
Additions	-	-	1,260	1,260
At 31 March 2023	62,383	3,230	28,732	94,345
Depreciation				
At 1 April 2022	62,383	3,230	25,970	91,583
Charge for the year	-	-	953	953
At 31 March 2023	62,383	3,230	26,923	92,536
Net book value				
At 31 March 2023	-	-	1,809	1,809
At 31 March 2022	-	-	1,502	1,502

12 Debtors

	2023 £	2022 £
Prepayments	1,528	1,490

13 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	281	160
Cash at bank	93,032	101,814
	93,313	101,974

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	1,925	1,744

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

15 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted				
<i>Unrestricted general funds</i>				
General Funds	21,222	31,635	(40,132)	12,725
<i>Unrestricted designated funds</i>				
Designated Funds	82,000	-	-	82,000
Total funds	<u>103,222</u>	<u>31,635</u>	<u>(40,132)</u>	<u>94,725</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted				
<i>Unrestricted general funds</i>				
General Funds	31,783	27,306	(37,867)	21,222
<i>Unrestricted designated funds</i>				
Designated Funds	82,000	-	-	82,000
Total funds	<u>113,783</u>	<u>27,306</u>	<u>(37,867)</u>	<u>103,222</u>

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	1,809	1,809
Current assets	94,841	94,841
Current liabilities	(1,925)	(1,925)
Total net assets	<u>94,725</u>	<u>94,725</u>

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	1,502	1,502
Current assets	103,464	103,464
Current liabilities	<u>(1,744)</u>	<u>(1,744)</u>
Total net assets	<u>103,222</u>	<u>103,222</u>

Accounts

Company registration number: 05307806

Charity registration number: 1107981

BURY SHOPMOBILITY
ANNUAL REPORT AND FINANCIAL STATEMENTS
31 MARCH 2022

BURY SHOPMOBILITY

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BURY SHOPMOBILITY

REFERENCE AND ADMINISTRATIVE DETAILS

Chairman	Mr DE Reeve
Trustees	Mr DE Reeve Ms M Jones Miss E Housley Mr A Norton Mrs P A Cortman Mr A Murphy
Secretary	Miss E Housley
Charity Registration Number	1107981
Company Registration Number	05307806
Registered Office	The charity is incorporated in England and Wales. 34 Minden Parade Bury Lancashire BL9 0QG
Independent Examiner	Horsfield & Smith Tower House 269 Walmersley Road Bury Lancashire BL9 6NX

BURY SHOPMOBILITY

TRUSTEES REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Chairman's Report

The year saw a gradual recovery from the aftermath of Covid. Some members remain reticent about booking with us. This resulted in a shortfall in bookings income but memberships did maintain a reasonable level and donations were higher than budget. A restart grant of £4,000 was also secured along with £1,000 from Cormar Carpets.

Careful control of overheads meant that a saving of £1,411 was achieved. An allowance of £1,000 for rear fence renewal was not spent and savings were made in postage and volunteers expenses. The only adverse costs were vehicle battery costs and depreciation (a new scooter was purchased during the year).

The loss for the year was £10,561 (budget £16,079). Cash reserves as at 31 March 2022 were £101,974 (a decrease of £9,828). Considering the ongoing uncertainty this was a decent outcome for our Charity.

Staff report

A faithful band of 7 volunteers, 2 staff and 6 trustees ensured that operations were maintained at minimal cost. Every year I send thanks to each of them in my comments. Other Shopmobility schemes have floundered in recent years for one reason or another. We just keep believing that we will be here for years to come.

Plans for future periods

A loss making budget for 2022/23 of £15,061 was approved at Board level.

Achieving this is a minimum expectation and will be hard earned but I consider that we have the commitment and skills to achieve it.

Don Reeve
Chairman

Structure, governance and management

Legal Status

Bury Shopmobility was registered as a Charity (Registered number : 1013629) on 13th August 1992 under a constitution adopted on 31st July 1992. On the 8th December 2004 Bury Shopmobility incorporated and re-registered with the Charity commission on the 7th February 2005 (Registration number : 1107981).

BURY SHOPMOBILITY

TRUSTEES REPORT

Objectives and activities

Public benefit

The objectives of the Charity are to improve the mobility and conditions of life of disabled persons in Bury by providing facilities, in particular wheelchairs, both battery driven and manual driven scooters and other similar equipment for use in the town centre of Bury. This service shall be offered with regard to the user's individual needs and in pursuit of equal opportunities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The annual report was approved by the trustees of the charity on 27 September 2022 and signed on its behalf by:

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr DE Reeve
	Ms M Jones
	Miss E Housley
	Mr A Norton
	Mrs P A Cortman
	Mr A Murphy
Chairman:	Mr DE Reeve
Secretary:	Miss E Housley

BURY SHOPMOBILITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Bury Shopmobility for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

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

Approved by the trustees of the charity on 27 September 2022 and signed on its behalf by:


MR. D.E. REEVE
CHAIRMAN AND TRUSTEE.

BURY SHOPMOBILITY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

BURY SHOPMOBILITY

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jonathan Staples Bsc FCA

Tower House
269 Walmersley Road
Bury
Lancashire
BL9 6NX

27 September 2022

BURY SHOPMOBILITY**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2022****(INCLUDING INCOME AND EXPENDITURE ACCOUNT
AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)**

	Note	Unrestricted £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	24,403	24,403	58,854
Other trading activities	4	2,841	2,841	319
Investment income	5	62	62	214
Total Income		<u>27,306</u>	<u>27,306</u>	<u>59,387</u>
Expenditure on:				
Charitable activities	6	<u>(37,867)</u>	<u>(37,867)</u>	<u>(34,575)</u>
Total Expenditure		<u>(37,867)</u>	<u>(37,867)</u>	<u>(34,575)</u>
Net (expenditure)/income		<u>(10,561)</u>	<u>(10,561)</u>	<u>24,812</u>
Net movement in funds		(10,561)	(10,561)	24,812
Reconciliation of funds				
Total funds brought forward		<u>113,783</u>	<u>113,783</u>	<u>88,971</u>
Total funds carried forward	15	<u><u>103,222</u></u>	<u><u>103,222</u></u>	<u><u>113,783</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 15.

BURY SHOPMOBILITY
BALANCE SHEET
AS AT 31 MARCH 2022
(REGISTRATION NUMBER: 05307806)

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	1,502	1,178
Current assets			
Debtors	12	1,490	2,286
Cash at bank and in hand	13	<u>101,974</u>	<u>111,802</u>
		103,464	114,088
Creditors: Amounts falling due within one year	14	<u>(1,744)</u>	<u>(1,483)</u>
Net current assets		<u>101,720</u>	<u>112,605</u>
Net assets		<u>103,222</u>	<u>113,783</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>103,222</u>	<u>113,783</u>
Total funds	15	<u>103,222</u>	<u>113,783</u>

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

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 27 September 2022 and signed on their behalf by:



 Mr DE Reeve
 Chairman and Trustee

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Charity status

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:

34 Minden Parade

Bury

Lancashire

BL9 0QG

These financial statements were authorised for issue by the trustees on 27 September 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Bury Shopmobility meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Income and endowments

Voluntary income represents amounts received and recorded at offices and projects during the year. No costs of fundraising have been netted against voluntary income.

Fundraising expenditure represents the direct costs of fundraising. Publicity costs directly related to fundraising are included in the fundraising costs.

Donations and legacies

This comprises amounts received during the year.

Grants receivable

These comprise amounts receivable during the year.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold properties	10% straight line per annum
Furniture, fixtures & fittings	33 1/3% straight line per annum
Office and computer equipment	33 1/3% straight line per annum
Wheelchairs and scooters	33 1/3% straight line per annum

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund accounting

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Usage contributions	9,119	9,119
Friends of Shopmobility	853	853
Grants, including capital grants;		
Government grants	4,230	4,230
Regular giving and capital donations	<u>10,201</u>	<u>10,201</u>
Total for 2022	<u>24,403</u>	<u>24,403</u>
Total for 2021	<u>58,854</u>	<u>58,854</u>

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Local fundraising and street collection income	1,953	1,953
Membership subscriptions	<u>888</u>	<u>888</u>
Total for 2022	<u>2,841</u>	<u>2,841</u>
Total for 2021	<u>319</u>	<u>319</u>

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>62</u>	<u>62</u>
Total for 2022	<u>62</u>	<u>62</u>
Total for 2021	<u>214</u>	<u>214</u>

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

6 Expenditure on charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Allocated support costs	35,929	35,929	32,370
Governance costs	<u>1,938</u>	<u>1,938</u>	<u>2,205</u>
	<u>37,867</u>	<u>37,867</u>	<u>34,575</u>

In addition to the expenditure analysed above, there are also governance costs of £1,938 (2021 - £2,205) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	906	906
Other fees paid to examiners	390	390
Other governance costs	<u>642</u>	<u>642</u>
Total for 2022	<u>1,938</u>	<u>1,938</u>
Total for 2021	<u>2,205</u>	<u>2,205</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

9 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>906</u>	<u>858</u>
Other fees to examiners		
Payroll administration fees	<u>390</u>	<u>778</u>

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2021	62,383	3,230	25,672	91,285
Additions	-	-	1,800	1,800
At 31 March 2022	62,383	3,230	27,472	93,085
Depreciation				
At 1 April 2021	62,383	3,230	24,494	90,107
Charge for the year	-	-	1,476	1,476
At 31 March 2022	62,383	3,230	25,970	91,583
Net book value				
At 31 March 2022	-	-	1,502	1,502
At 31 March 2021	-	-	1,178	1,178

12 Debtors

	2022 £	2021 £
Prepayments	1,490	2,286

13 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	160	-
Cash at bank	101,814	111,802
	101,974	111,802

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	1,744	1,483

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

15 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted				
<i>Unrestricted general funds</i>				
General Funds	31,783	27,306	(37,867)	21,222
<i>Unrestricted designated funds</i>				
Designated Funds	82,000	-	-	82,000
Total funds	113,783	27,306	(37,867)	103,222
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted				
<i>Unrestricted general funds</i>				
General Funds	6,971	59,387	(34,575)	31,783
<i>Unrestricted designated funds</i>				
Designated Funds	82,000	-	-	82,000
Total funds	88,971	59,387	(34,575)	113,783

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	1,502	1,502
Current assets	103,464	103,464
Current liabilities	(1,744)	(1,744)
Total net assets	103,222	103,222

Accounts

Company registration number: 05307806

Charity registration number: 1107981

BURY SHOPMOBILITY
ANNUAL REPORT AND FINANCIAL STATEMENTS
31 MARCH 2021

BURY SHOPMOBILITY

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BURY SHOPMOBILITY

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Miss HK Brown (Deceased 1 October 2020) Mr DE Reeve Ms M Jones Miss E Housley Mr A Norton Mrs P A Cortman Mr A Murphy
Secretary	Miss E Housley
Principal Office	34 Minden Parade Bury Lancashire BL9 0QG The charity is incorporated in England and Wales.
Company Registration Number	05307806
Charity Registration Number	1107981
Independent Examiner	Horsfield & Smith Tower House 269 Walmersley Road Bury Lancashire BL9 6NX

BURY SHOPMOBILITY

TRUSTEES REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Chairman's Report

2020/21 financial year was a very challenging one for our Charity. The Lockdown periods severely reduced membership income, bookings and fundraising. This situation was compensated by Furlough and SME grants that we were eligible to claim. The outcome of all this was a surplus of £24,812 (budget deficit £7,160).

Total income was £23,887 above budget and there was another significant saving in overheads (£8,086). Most of this was because of the closure periods that we had to undertake. Professional costs were higher due to modest costs related to the Furlough claims.

Cash reserves as at 31 March 2021 stood at £111,802 (an increase of £33,051 in the year). The higher level of reserves may well be needed in 2021/22 financial year and further into the future as some sort of normality resumes in our day to day lives.

Don Reeve
Chairman

Structure, governance and management

Legal Status

Bury Shopmobility was registered as a Charity (Registered number : 1013629) on 13th August 1992 under a constitution adopted on 31st July 1992. On the 8th December 2004 Bury Shopmobility incorporated and re-registered with the Charity commission on the 7th February 2005 (Registration number : 1107981).

Objectives and activities

Public benefit

The objectives of the Charity are to improve the mobility and conditions of life of disabled persons in Bury by providing facilities, in particular wheelchairs, both battery driven and manual driven scooters and other similar equipment for use in the town centre of Bury. This service shall be offered with regard to the user's individual needs and in pursuit of equal opportunities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Staff report

The Charity has operated when permitted during the year with 2 staff members, 7 Trustees and 7 volunteers. The team may well be modest in size but I know that I can count on them all to keep our organisation open. My sincere thanks go to each and every one of them.

BURY SHOPMOBILITY

TRUSTEES REPORT

Plans for future periods

A 2021/22 budget deficit of £16,079 was authorized by the Board. It is a very conservative plan, how accurate it will turn out to be will depend on the gradual recovery from Lockdown. We will do our very best to protect our finances and improve on my estimate.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Miss E Housley
Company Secretary and Trustee

BURY SHOPMOBILITY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

BURY SHOPMOBILITY

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 5 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Jonathan Staples Bsc FCA
Tower House
269 Walmersley Road
Bury
Lancashire
BL9 6NX

Date:.....

BURY SHOPMOBILITY

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2021

(INCLUDING INCOME AND EXPENDITURE ACCOUNT
AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted £	Total 2021 £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	58,854	58,854	29,707
Other trading activities	4	319	319	5,244
Investment income	5	214	214	620
Total Income		<u>59,387</u>	<u>59,387</u>	<u>35,571</u>
Expenditure on:				
Charitable activities	6	<u>(34,575)</u>	<u>(34,575)</u>	<u>(39,779)</u>
Total Expenditure		<u>(34,575)</u>	<u>(34,575)</u>	<u>(39,779)</u>
Net income/(expenditure)		<u>24,812</u>	<u>24,812</u>	<u>(4,208)</u>
Net movement in funds		24,812	24,812	(4,208)
Reconciliation of funds				
Total funds brought forward		<u>88,971</u>	<u>88,971</u>	<u>93,179</u>
Total funds carried forward	14	<u><u>113,783</u></u>	<u><u>113,783</u></u>	<u><u>88,971</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 14.

BURY SHOPMOBILITY

BALANCE SHEET

AS AT 31 MARCH 2021

(REGISTRATION NUMBER: 05307806)

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	1,178	3,236
Current assets			
Debtors	11	2,286	9,331
Cash at bank and in hand	12	111,802	78,751
		114,088	88,082
Creditors: Amounts falling due within one year	13	(1,483)	(2,347)
Net current assets		112,605	85,735
Net assets		113,783	88,971
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		113,783	88,971
Total funds	14	113,783	88,971

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

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 5 to 14 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....

Mr DE Reeve
Trustee

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Charity status

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:

34 Minden Parade

Bury

Lancashire

BL9 0QG

[Authorised for issue date](#)

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Bury Shopmobility meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Income and endowments

Voluntary income represents amounts received and recorded at offices and projects during the year. No costs of fundraising have been netted against voluntary income.

Fundraising expenditure represents the direct costs of fundraising. Publicity costs directly related to fundraising are included in the fundraising costs.

Donations and legacies

This comprises amounts received during the year.

Grants receivable

These comprise amounts receivable during the year.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold properties	10% straight line per annum
Furniture, fixtures & fittings	33 1/3% straight line per annum
Office and computer equipment	33 1/3% straight line per annum
Wheelchairs and scooters	33 1/3% straight line per annum

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund accounting

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Usage contributions	2,729	2,729
Friends of Shopmobility	1,054	1,054
Grants, including capital grants;		
Government grants	48,383	48,383
Regular giving and capital donations	6,688	6,688
Total for 2021	58,854	58,854
Total for 2020	29,707	29,707

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Local fundraising and street collection income	107	107
Membership subscriptions	212	212
Total for 2021	319	319
Total for 2020	5,244	5,244

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	214	214
Total for 2021	214	214
Total for 2020	620	620

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		32,370	32,370
Governance costs		<u>2,205</u>	<u>2,205</u>
Total for 2021		<u>34,575</u>	<u>34,575</u>
Total for 2020		<u>39,779</u>	<u>39,779</u>

	Activity support costs £	Total expenditure £
Total for 2020	<u>37,859</u>	<u>37,859</u>

In addition to the expenditure analysed above, there are also governance costs of £2,205 (2020 - £1,920) which relate directly to charitable activities. See note for further details.

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>1,636</u>	<u>1,172</u>

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2020	62,383	3,230	25,672	91,285
At 31 March 2021	62,383	3,230	25,672	91,285
Depreciation				
At 1 April 2020	62,383	3,230	22,436	88,049
Charge for the year	-	-	2,058	2,058
At 31 March 2021	62,383	3,230	24,494	90,107
Net book value				
At 31 March 2021	-	-	1,178	1,178
At 31 March 2020	-	-	3,236	3,236

11 Debtors

	2021 £	2020 £
Prepayments	2,286	9,331

12 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	-	54
Cash at bank	111,802	78,697
	111,802	78,751

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	1,483	2,347

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

14 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted				
<i>Unrestricted general funds</i>				
General Funds	6,971	59,387	(34,575)	31,783
<i>Unrestricted designated funds</i>				
Designated Funds	82,000	-	-	82,000
Total funds	<u>88,971</u>	<u>59,387</u>	<u>(34,575)</u>	<u>113,783</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted				
<i>Unrestricted general funds</i>				
General Funds	11,179	35,571	(39,779)	6,971
<i>Unrestricted designated funds</i>				
Designated Funds	82,000	-	-	82,000
Total funds	<u>93,179</u>	<u>35,571</u>	<u>(39,779)</u>	<u>88,971</u>

15 Analysis of net assets between funds

	Unrestricted General £	Total funds 2020 £
Tangible fixed assets	1,178	1,178
Current assets	114,088	114,088
Current liabilities	(1,483)	(1,483)
Total net assets	<u>113,783</u>	<u>113,783</u>

BURY SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

	Unrestricted	
	General	Total funds
	£	2019
		£
Tangible fixed assets	3,236	3,236
Current assets	88,082	88,082
Current liabilities	<u>(2,347)</u>	<u>(2,347)</u>
Total net assets	<u>88,971</u>	<u>88,971</u>

BURY SHOPMOBILITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Bury Shopmobility for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

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

Approved by the trustees of the charity on and signed on its behalf by:

.....
Miss E Housley
Company Secretary and Trustee