

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		2,205	2,205
Total for 2021		34,575	34,575
Total for 2020		39,779	39,779

	Activity support costs £	Total expenditure £
Total for 2020	37,859	37,859

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	1,636	1,172

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	88,971	59,387	(34,575)	113,783
	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	93,179	35,571	(39,779)	88,971

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	113,783	113,783

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