

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

CONTENTS

Reference and Administrative Details	1
Trustees Report	2 to 3
Statement of Trustees' Responsibilities	4
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".

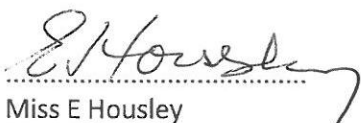
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources 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>