

Company registration number: 05307806

Charity registration number: 1107981

BURY SHOPMOBILITY
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
31 MARCH 2024

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 Houker 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 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
-----------	-------------

Secretary:	Miss E Housley
------------	----------------

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".

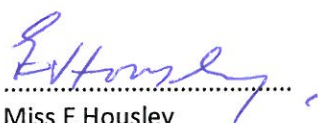
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources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

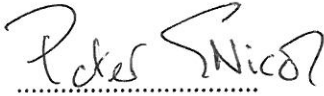
1. accounting records were not kept in respect of Bury Shopmobility as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts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