

**CHESTERFIELD AND DISTRICT SHOPMOBILITY LTD
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

Chesterfield And District Shopmobility Ltd
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 March 2024

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Chesterfield And District Shopmobility Ltd
Company Information
For The Year Ended 31 March 2024

Directors, Trustees and Management Committee

Mr Colin Mitchell (Chair)
Mrs Elaine Hinde (Treasurer)
Mrs Christine Mitchell
Mr Anthony Hayden
Mr Paul Eardley

Secretary

Mrs Christine Mitchell

Company Number

07106728

Charity Number

1136369

Registered Office and Business Address

Ground Floor
New Beetwell Street
Chesterfield
S40 1QR

Accountants

Blue Cloud Accounting Solutions Limited
128 Saltergate
Chesterfield
Derbyshire
S40 1NG

Bankers

Barclays
Chesterfield Branch
37 Rose Hill
Chesterfield
S40 1LS

Chesterfield And District Shopmobility Ltd
Company No. 07106728
Directors' Report For The Year Ended 31 March 2024

The Board present their tenth annual report and financial statements for the year ended 31 March 2024.

Directors, Trustees and Management Committee

The directors, trustees and management committee who held office during the year are shown on Page 1 of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Chesterfield & District Shopmobility is a charitable company, limited by guarantee, incorporated 16 December 2009 and is registered with the Charity Commission, registration number 1109952. It's memorandum and articles of association were adopted 18 December 2009 under company registration number 07106728 to govern it's affairs. The company was originally registered as Shopmobility Derbyshire Ltd but changed its name to Chesterfield and District Shopmobility Ltd on 21 October 2011. The company eventually commenced active trading 1 April 2013 replacing the services previously operated through its unincorporated organisation.

The liability of members in the event of the company being wound up is limited to a sum not exceeding £10. The memorandum of association restricts the use of the company's income and property, such that they must be applied solely towards the objects of the organisation and specifically disallows the payment of any dividend, bonus or profits to it's members.

Tax Status

The company is a company limited by guarantee, a registered charity and is exempt from corporation tax and income tax.

Trustees

The board of Trustees also acts as the management committee and is responsible for the overall governance of the charity. It meets on a regular basis to review the general running, strategic direction and policies of the charity. The trustees are also directors of the company. Director/trustees are either elected on the recommendation of members of Chesterfield and District Shopmobility Ltd, fellow director/trustees or coopted and the minimum number of director/ trustees is 3 with a current maximum of 15. One third of the director/trustees shall retire at each annual meeting along with all newly appointed director/trustees. At this year's annual meeting the following director/trustees will retire and will be seeking re-election:

The board delegates certain powers and responsibilities relating to the daily management and administration of the charity. These powers are controlled by the need to regularly report back to the main board in order that any decisions made under delegated powers are fully ratified.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The company's objects and principal activities are to:

- Provide people within our catchment area who have mobility difficulties, whether permanent or temporary, with suitable means of personal transport that enables them to maintain as much freedom and independence as their condition allows. Thus expanding their opportunities and enhancing their quality of life.
- Relieve the needs of people who are elderly, poor, disabled, or lack adequate and safe passenger services by providing Shopmobility and other allied services within Chesterfield, North East Derbyshire, Bolsover and surrounding areas with the aim of improving their mobility and conditions of life.

The director/trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives.

ACHIEVEMENTS AND PERFORMANCE

The director/trustees' main priority remains to ensure that the services delivered under our previously unincorporated organisation, and that users have come to value, particularly in the Chesterfield area, continue. This enables the organisation to offer all users the higher quality of life they have experienced and enjoyed over the past 34 years.

Plans for the future

Reserves Policy

The aim of the company is not to make profits but to use any surplus funds to promote and finance the future growth of the organisation.

FINANCIAL REVIEW

Principal Sources of Funding

The principal source of funding for the charity has historically been Chesterfield Borough Council, which has enabled us to operate our core services as well as covering staff costs and rental of the premises. Due to funding cuts the council are unable to provide further funding for the foreseeable future. Other avenues for funding grants are being explored, however, in the meantime, the principal source of funding has become our Hire Services, which totalled £30,255 in the year ending 31/03/2024 and is included in 'Hire Charges and Other Income' in the Statement of Financial Activities on Page 6.

Free Reserves

Free reserves available for use by the charity are deemed to be those that are readily realisable, less funds whose uses are restricted or designated for specific purposes. The calculation excludes fixed assets that will continue to be used in the day to day running of the charity.

Risk Management

The board are continuing to review all of the major risks to which the charity is exposed. Where appropriate, systems or procedures are being established or strengthened to mitigate the risks the charity faces. Internal control risks are being minimised by the implementation of procedures for the authorisation of all transactions and projects.

Procedures are in place to ensure ongoing compliance with health and safety of staff, volunteers, members and visitors to our operational centre. These procedures are periodically reviewed to ensure they continue to meet the needs of the charity. DBS checks are carried out for all director/trustees, staff and volunteers.

Chairman's Report

Colin Mitchell
Chairperson

Statement of Directors' Responsibilities

The management committee are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mr Colin Mitchell
Director

Chesterfield And District Shopmobility Ltd
Independent Examiner's Report
For The Year Ended 31 March 2024

Report of the Independent Examiner

I report to the trustees on my examination of the accounts of the above charitable company for the year ended 31 March 2024.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charitable company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of The Association of Accounting Technicians.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed

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Chesterfield And District Shopmobility Ltd
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2024

		Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
	Notes	£	£	£	£
Incoming Resources					
From generated funds					
Voluntary Income:					
Donations		745	-	745	453
Grants	10	12,452	-	12,452	10,479
JRS (Furlough)		-	-	-	-
Investment Income		-	-	-	-
From Charitable Activities:					
Hire charges and other income		47,372	-	47,372	49,328
Total Income Resources		60,569	-	60,569	60,260
Resources Expended					
Charitable Activities	11	51,313	-	51,313	59,189
Workshop Activities	12	12,350	-	12,350	11,794
Governance Costs	13	4,747	-	4,747	2,460
Total Resources Expended		68,410	-	68,410	73,443
Net incoming (outgoing)		(7,841)	-	(7,841)	(13,183)
Transfer between funds and PY adj		-	-	-	(2,486)
Net incoming (outgoing) funds		(7,841)	-	(7,841)	(15,669)
Fund balances b/f at 01/04/2023		13,336	-	13,336	29,005
Fund balances c/f at 31/03/2024		5,495	-	5,495	13,336

The notes on pages 8 to 11 form part of these financial statements.

Chesterfield And District Shopmobility Ltd
Balance Sheet
As At 31 March 2024

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		1,693		2,780
			1,693		2,780
CURRENT ASSETS					
Debtors	4	1,650		5,481	
Cash at bank and in hand		6,292		8,939	
		7,942		14,420	
Creditors: Amounts Falling Due Within One Year	5	(4,140)		(3,864)	
NET CURRENT ASSETS (LIABILITIES)			3,802		10,556
TOTAL ASSETS LESS CURRENT LIABILITIES			5,495		13,336
NET ASSETS			5,495		13,336
RESERVES					
Other reserves					(2,486)
Income and Expenditure Account			5,495		15,822
MEMBERS' FUNDS			5,495		13,336

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

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

On behalf of the board

Mr Colin Mitchell
Director

Chesterfield And District Shopmobility Ltd
Notes to the Financial Statements
For The Year Ended 31 March 2024

1. General Information

Chesterfield And District Shopmobility Ltd is a private company, limited by guarantee, incorporated in England & Wales, registered number 07106728 . The registered office is Ground Floor, New Beetwell Street, Chesterfield, S40 1QR.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006, as well as the Charities SORP FRS 102.

2.2. Fund Accounting

Unrestricted funds are available for use in accordance with the charitable objects and at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

2.3. Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in the statements.
- Investment income is included when receivable.
- Incoming resources from charitable trading activities are accounted for when earned. Incoming resources from grants, when related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

2.4. Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between expenditure categories of the statement of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% Straight Line
Motor Vehicles	25% Straight Line
Office and Computer Equipment	50% Straight Line

Chesterfield And District Shopmobility Ltd
Notes to the Financial Statements
For The Year Ended 31 March 2024

3. Tangible Assets

	Plant & Machinery	Motor Vehicles	Office & Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 April 2023	4,647	355	595	5,597
Additions	-	-	263	263
As at 31 March 2024	<u>4,647</u>	<u>355</u>	<u>858</u>	<u>5,860</u>
Depreciation				
As at 1 April 2023	2,046	355	416	2,817
Provided during the period	1,040	-	310	1,350
As at 31 March 2024	<u>3,086</u>	<u>355</u>	<u>726</u>	<u>4,167</u>
Net Book Value				
As at 31 March 2024	<u>1,561</u>	<u>-</u>	<u>132</u>	<u>1,693</u>
As at 1 April 2023	<u>2,601</u>	<u>-</u>	<u>179</u>	<u>2,780</u>

4. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	-	185
VAT	1,650	5,230
Other taxes and social security	-	66
	<u>1,650</u>	<u>5,481</u>

5. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	3,050	2,564
Other creditors	90	-
Accruals and deferred income	1,000	1,300
	<u>4,140</u>	<u>3,864</u>

6. Average Number of Employees

Average number of employees, including directors, during the year was: 3 (2022: 6)
No employee received annuities of more than £60,000.

7. Trustee Remuneration and Related Party Transactions

No trustee received any remuneration during the period.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period.

8. Company limited by guarantee

The company is limited by guarantee and has no share capital.

9. Taxation

The whole of the charity company's income is exempt from taxation and is used solely for charitable purposes, therefore no tax charge has been provided for in these accounts.

Chesterfield And District Shopmobility Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2024

10. Grants

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
	£	£	£	£
Chesterfield Borough Council	9,755	-	9,755	9,531
Provincial Grand	-	-	-	948
Freemasons	1,940	-	1,940	-
BMG East Midlands	757	-	757	-
	12,452	-	12,452	10,479

11. Charitable Activities

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
	£	£	£	£
Wages	24,243	-	24,243	29,342
Employers' Pension	367	-	367	171
Training	-	-	-	348
Staff & volunteer expenses	1,776	-	1,776	1,897
Rent & premise expenses	4,617	-	4,617	5,631
Insurance	1,652	-	1,652	1,592
Equipment Hire	348	-	348	465
Vehicle expenses	4,552	-	4,552	2,214
Computer software	230	-	230	486
Repairs, renewals and maintenance	197	-	197	1,045
Printing, postage and stationery	284	-	284	746
Advertising	7,406	-	7,406	9,275
Telephone and broadband	3,060	-	3,060	3,460
Professional fees	105	-	105	105
Bank charges	560	-	560	459
Depreciation of plant and equipment	1,040	-	1,040	1,163
Depreciation of office/computer equip	310	-	310	298
Sundry expenses	191	-	191	492
Other interest and penalties	375	-	375	-
	51,313	-	51,313	59,189

12. Workshop Activities

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
	£	£	£	£
Materials and waste disposal	12,350	-	12,350	11,794
	12,350	-	12,350	11,794

13. Governance Costs

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
	£	£	£	£
Accountancy and Independent Examiner's fees	4,747	-	4,747	2,460
	4,747	-	4,747	2,460

Chesterfield And District Shopmobility Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2024

14. Movement in Funds

	At 31 March 2023	Income	Expenditure	Transfers/PY Adj	At 31 March 2024
	£	£	£	£	£
Unrestricted Funds					
General Funds	13,336	60,569	(68,410)	-	5,495
Designated Contingencies	-	-	-	-	-
Restricted Funds					
Total Funds	13,336	60,569	(68,410)	-	5,495

The purpose of each fund is as follows:

Designated Contingencies

To try to provide a reserve fund against redundancy or other unforeseen circumstances.

Restricted Funds

Balance of funds received but not fully expended during the period.