

REGISTERED COMPANY NUMBER: 07693736 (England and Wales)
REGISTERED CHARITY NUMBER: 1146014

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021
FOR
LLANELLI AND DISTRICT SHOPMOBILITY

Charles & Co
Chartered Certified Accountants
3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

LLANELLI AND DISTRICT SHOPMOBILITY

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FOR THE YEAR ENDED 31 JULY 2021

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LLANELLI AND DISTRICT SHOPMOBILITY

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 JULY 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2021. The trustees have adopted the provisions of 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07693736 (England and Wales)

Registered Charity number

1146014

Registered office

3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

Trustees

N P Davies
K D Rees
D L Darkin (resigned 1.8.20)

Company Secretary

Independent Examiner

Charles & Co
Chartered Certified Accountants
3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

Approved by order of the board of trustees on 26 August 2021 and signed on its behalf by:

N P Davies - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LLANELLI AND DISTRICT SHOPMOBILITY

Independent examiner's report to the trustees of Llanelli and District Shopmobility ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2021.

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.

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 the Company 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.

Robert Ashley Williams FCCA
Charles & Co
Chartered Certified Accountants
3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

26 August 2021

LLANELLI AND DISTRICT SHOPMOBILITY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

		2021 Unrestricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		601	28,388
EXPENDITURE ON			
Raising funds	2	18,469	22,165
NET INCOME/(EXPENDITURE)		(17,868)	6,223
RECONCILIATION OF FUNDS			
Total funds brought forward		26,843	20,620
TOTAL FUNDS CARRIED FORWARD		8,975	26,843

The notes form part of these financial statements

LLANELLI AND DISTRICT SHOPMOBILITY

BALANCE SHEET
31 JULY 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
FIXED ASSETS			
Tangible assets	6	349	436
CURRENT ASSETS			
Debtors	7	1,662	1,662
Cash at bank		7,384	26,328
		<hr/> 9,046	<hr/> 27,990
CREDITORS			
Amounts falling due within one year	8	(420)	(1,583)
NET CURRENT ASSETS		<hr/> 8,626	<hr/> 26,407
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 8,975	<hr/> 26,843
NET ASSETS		<hr/> <hr/> 8,975	<hr/> <hr/> 26,843
FUNDS	9		
Unrestricted funds		<hr/> 8,975	<hr/> 26,843
TOTAL FUNDS		<hr/> <hr/> 8,975	<hr/> <hr/> 26,843

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

LLANELLI AND DISTRICT SHOPMOBILITY

BALANCE SHEET - continued

31 JULY 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26 August 2021 and were signed on its behalf by:

K D Rees - Trustee

N P Davies - Trustee

LLANELLI AND DISTRICT SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 JULY 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

LLANELLI AND DISTRICT SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021

2. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Support costs	18,008	21,472
	<u> </u>	<u> </u>

Investment management costs

	2021	2020
	£	£
Maintenance charges	461	693
	<u> </u>	<u> </u>

Aggregate amounts	18,469	22,165
	<u> </u>	<u> </u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	87	109
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2021 nor for the year ended 31 July 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2021 nor for the year ended 31 July 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	28,388
EXPENDITURE ON	
Raising funds	22,165
	<u> </u>
NET INCOME	6,223
RECONCILIATION OF FUNDS	
Total funds brought forward	20,620
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	26,843
	<u> </u>

LLANELLI AND DISTRICT SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 August 2020 and 31 July 2021	15,166
DEPRECIATION	
At 1 August 2020	14,730
Charge for year	87
At 31 July 2021	14,817
NET BOOK VALUE	
At 31 July 2021	349
At 31 July 2020	436

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	1,662	1,662

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accrued expenses	420	1,583

9. MOVEMENT IN FUNDS

	At 1.8.20	Net movement in funds	At
	£	£	31.7.21
Unrestricted funds			£
General fund	26,843	(17,868)	8,975
TOTAL FUNDS	26,843	(17,868)	8,975

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	601	(18,469)	(17,868)
TOTAL FUNDS	601	(18,469)	(17,868)

LLANELLI AND DISTRICT SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.19 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
General fund	20,620	6,223	26,843
TOTAL FUNDS	<u>20,620</u>	<u>6,223</u>	<u>26,843</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,388	(22,165)	6,223
TOTAL FUNDS	<u>28,388</u>	<u>(22,165)</u>	<u>6,223</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.19 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	20,620	(11,645)	8,975
TOTAL FUNDS	<u>20,620</u>	<u>(11,645)</u>	<u>8,975</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,989	(40,634)	(11,645)
TOTAL FUNDS	<u>28,989</u>	<u>(40,634)</u>	<u>(11,645)</u>

LLANELLI AND DISTRICT SHOPMOBILITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2021.

LLANELLI AND DISTRICT SHOPMOBILITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	-	24,650
Other income	-	669
Shop takings	601	3,069
	<hr/> 601	<hr/> 28,388
Total incoming resources	601	28,388
 EXPENDITURE		
Investment management costs		
Maintenance charges	461	693
Support costs		
Management		
Rent and Rates	1,655	2,215
Insurance	2,259	1,650
Light and heat	1,038	1,129
Telephone	638	977
Sundries	107	37
Sub contractor management fee	11,717	14,800
	<hr/> 17,414	<hr/> 20,808
 Finance		
Bank charges	87	135
 Governance costs		
Accountancy and legal fees	420	420
Plant and machinery	87	109
	<hr/> 507	<hr/> 529
 Total resources expended	<hr/> 18,469	<hr/> 22,165
 Net (expenditure)/income	<hr/> <hr/> (17,868)	<hr/> <hr/> 6,223