

**DERBY SHOPMOBILITY LTD**  
**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS**  
**FOR**  
**31 MARCH 2025**

**Company Registration Number 08793220**  
**Charity Number 1155852**

**DERBY COMMUNITY ACCOUNTANCY SERVICE**

Babington Lodge  
128 Green Lane  
Derby

**DERBY SHOPMOBILITY LTD**  
**COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

<b>Contents</b>	<b>Page</b>
Members of the board and professional advisers	<b>1</b>
Trustees' annual report	<b>2-4</b>
Independent Examiner's report	<b>5</b>
Statement of financial activities	<b>6</b>
Balance sheet	<b>7</b>
Notes to the financial statements	<b>8-14</b>

**DERBY SHOPMOBILITY LTD**  
**COMPANY LIMITED BY GUARANTEE**  
**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

**The board of trustees**

Mr. N. Allen  
Rev. G. Maskery  
Ms. S. Sanghera  
Ms. R. Parker  
Ms. M. C Bass (Appointed on 29<sup>th</sup> August 2024)  
Ms. S Harrison (Appointed on 17<sup>th</sup> September 2024)  
Ms. R. K. A. Pugh (Appointed on 14<sup>th</sup> May 2025)

**Company Secretary**

Mr. N. Allen (Secretary)

**Registered office**

31 Morledge  
Derby  
DE1 2AW

**Independent Examiner**

Mark Newey  
Derby Community Accountancy Service  
Babington Lodge  
128 Green Lane  
Derby  
DE1 1RY

**DERBY SHOPMOBILITY LTD**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 31 MARCH 2025**

The trustees, some of whom are also Directors for the purposes of the Companies Act, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

**OBJECTIVES AND ACTIVITIES**

The principal objective of the charity is to provide people within the catchment areas 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 enhancing their opportunities and enhancing their quality of life.

**SUMMARY OF THE MAIN ACTIVITIES UNDERTAKEN FOR THE PUBLIC BENEFIT IN RELATION TO THESE OBJECTS**

The activities of the charity focus on the wellbeing of the members by allowing them to maintain their independence and enjoy the amenities of Derby City centre. This also gives respite to carers whom would usually be relied upon to transport and assist members with activities within the city centre.

**ACHIEVEMENTS AND PERFORMANCE**

We have increased the number of Trustees during this year. We had appointed Maxine Bass and Sandra Harrison during the year and more recently Ruth Pugh who also helping out as a volunteer which increase the number of trustees from four to seven.

Our long-standing staff member Gail Hume retired on 31<sup>st</sup> March 2025 after over 25 years of service to the organisation. She will still help out as volunteer. Emma Green has increased her hours to fill the vacancy.

At the end of November, we were told we had to temporarily leave our premises due to the ongoing building work next to the premises, associated with Derbion's Eastern Gateway project. We were given very little notice but managed to arrange to operate for three days a week from the bus station, with all our scooters and wheelchair being stored in a unit near the theatre. This was a logistical challenge but led by our manager Sarah, we were able to offer a basic service for three months. The upside of this temporary eviction was substantial compensation from Savills the company managing the Derbion site.

Most of our users have now returned to us and the numbers of users are steadily grown. The demand for longer terms loans continues to grow, both for local use and for Holiday so we added two more boot scooters to our fleet for the high summer demand.

Projects for the current year include a new website, new database and I/T and new up to date leaflets. Fortunately we now have resources to fund these.

**FINANCIAL REVIEW**

The Trustees continue to monitor the finances which are reasonably stable. However, continually rising costs, particularly replacement batteries and staff costs, are putting some pressure on our

**DERBY SHOPMOBILITY LTD**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 31 MARCH 2025**

finances. There has been no opportunity to replace any of the reserves which were used to support the service through the pandemic. Funding opportunities continue to be explored and applied for but currently without success. The trustees believe that the costs of using the service will have to be increased.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Derby Shopmobility Ltd operates from 31, Morledge, Derby, DE1 2AW which is the company's registered office and the principal address of the charity. Derby Shopmobility Ltd is a company limited by guarantee and not having a share capital (company registration No. 08793220) and Registered Charity (No. 1155852).

**Recruitment and appointment of new trustees**

The directors of the company are also charity trustees/ The charity may by ordinary resolution appoint a person who is willing to act to be a director. No person, other than a director retiring by ordinary rotation, may be appointed a director at any annual general meeting unless:

- (1) He or she is recommended for re-election by the trustees directors.
- (2) Or not less than 14 nor more than thirty five clear days before the date of the meeting, the charity is given a notice that:
  - (a) Is signed by a member entitled to vote.
  - (b) States the member's intention to propose the appointment of a person as a director.
  - (c) Contains the detail that, if the person were to be appointed, the charity would have to file at Companies House
  - (d) Is signed by the person who is to be proposed to show his or her willingness to be appointed.

**Trustee selection methods and induction**

Each potential trustee is given a brief as to what their role, entails, and information as to their responsibilities as Trustee Director. They are also provided with a copy of the Articles of Association.

**Risk management policy**

The trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future.

**Independent examiner**

Mark Newey of Derby Community Accountancy will continue in office as independent examiner for the ensuing year.

**DERBY SHOPMOBILITY LTD**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 31 MARCH 2025**

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Registered office:  
31 Morledge  
Derby  
DE1 2AW

Signed on behalf of the trustees

N Allen  
Trustee

Approved by the trustees on

**DERBY SHOPMOBILITY LTD**  
**COMPANY LIMITED BY GUARANTEE**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**YEAR ENDED 31 MARCH 2025**

**Independent Examiner's Report to the Trustees of Derby Shopmobility Ltd**

I report on the accounts of the company for the year ended 31 March 2025 which are set out on pages 6 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 an 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;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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.

Mark Newey ACMA  
Derby Community Accountancy Service  
Babington Lodge  
128 Green Lane  
Derby

**DERBY SHOPMOBILITY LTD**

**COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31 Mar 2025 £	Total Funds Year to 31 Mar 2024 £
<b>Income</b>					
Donations	3	2,953	-	2,953	5,074
Investment income	5	119	-	119	90
Charitable activities	4	25,948	-	25,948	26,119
Other income	6	43,627	-	43,627	538
<b>Total incoming resources</b>		<b>72,647</b>		<b>72,647</b>	<b>31,821</b>
<b><u>Expenditure on</u></b>					
Raising Funds		-	-	-	213
Charitable activities		32,725	2,500	35,225	30,938
<b>Total resources expended</b>	7	<b>32,725</b>	<b>2,500</b>	<b>35,225</b>	<b>31,151</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>39,922</b>	<b>(2,500)</b>	<b>37,422</b>	<b>670</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds</b>		<b>39,922</b>	<b>(2,500)</b>	<b>37,422</b>	<b>670</b>
Funds brought forward		11,732	2,500	14,232	13,562
<b>Funds carried forward</b>		<b>51,654</b>	<b>-</b>	<b>51,654</b>	<b>14,232</b>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 8 to 14 form part of these financial statements.

# DERBY SHOPMOBILITY LTD COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	11	6,888	5,120
<b>Current assets</b>			
Cash at bank and in hand		45,456	9,700
Debtors		-	-
		<u>45,456</u>	<u>9,700</u>
<b>Creditors: amounts falling due within one year</b>	12	<u>(690)</u>	<u>(588)</u>
<b>Net current assets</b>		<b>44,766</b>	<b>9,112</b>
<b>Total assets less current liabilities</b>		<u><b>51,654</b></u>	<u><b>14,232</b></u>
<b>Net assets</b>		<u><b>51,654</b></u>	<u><b>14,232</b></u>
<b>Funds</b>			
Restricted	13	-	2,500
Unrestricted – general reserves	13	<b>51,654</b>	11,732
<b>TOTAL FUNDS</b>		<u><b>51,654</b></u>	<u><b>14,232</b></u>

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These financial statements were approved and authorised for issue by the members of the committee on the \_\_\_\_\_ and are signed on their behalf by:

N Allen Trustee  
Company Registration Number: 08793220

**The notes on pages 8 to 14 form part of these financial statements.**

# **DERBY SHOPMOBILITY LTD COMPANY LIMITED BY GUARANTEE**

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

### **1. Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **Company information**

Derby Shopmobility Ltd is a company limited by guarantee not having a share capital. The company's registered office is, 31 Morledge, Derby, DE1 2AW, the Memorandum and Articles of Association, had undertaken to contribute the sum not exceeding £1 in the event of a winding up of the company.

#### **1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling which is the functional currency of the company. Monetary amounts in these financial statements to the nearest £.

The accounts have been prepared on historical cost convention apart from freehold property that is carried at market value. The principal accounting policies adopted are set out below.

The accounts are prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2015.

#### **1.2 Going concern**

At the time of approving the accounts, the Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### **1.3 Charitable Funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

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.

#### **1.4 Incoming resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind have been included at market value of gifts received and in assets acquired. No amounts are included in

# **DERBY SHOPMOBILITY LTD COMPANY LIMITED BY GUARANTEE**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **YEAR ENDED 31 MARCH 2025**

the financial statements for services donated by volunteers.

#### **1.5 Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in the support of the charitable activities.

#### **1.6 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **1.8 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **1.9 Financial instruments**

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Taxation**

The charity is exempt from tax on income and gains falling with section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# DERBY SHOPMOBILITY LTD COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

### 1.12 Depreciation

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic as follows:-

Asset category	Annual rate
Equipment (Straight Line)	12.5%
Fixtures and Fittings (Straight Line)	10%

### 2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimated and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

### 3. Donations

	Unrestricted Funds	Restricted Funds	Total Funds Year to 31 Mar 2025	Total Funds Year to 31 Mar 2024
	£	£	£	£
<b>Donations</b>				
Sundry donations	2,953	-	2,953	5,074
	<u>2,953</u>	<u>-</u>	<u>2,953</u>	<u>5,074</u>

### 4. Incoming resources from the charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds Year to 31 Mar 2025	Total Funds Year to 31 Mar 2024
	£	£	£	£
<b>Grants</b>				
Foundation Derbyshire	-	-	-	2,500
<b>Other Charitable income</b>				
Hire charges	23,548	-	23,548	21,360
New registrations	1,350	-	1,350	1,150
Sales	585	-	585	790
Fund Raising	465	-	465	319
	<u>25,948</u>	<u>-</u>	<u>25,948</u>	<u>26,119</u>

### 5. Interest receivable

	Year to 31 Mar 2025	Year to 31 Mar 2024
	£	£
Bank interest receivable (unrestricted)	<u>119</u>	<u>90</u>

# DERBY SHOPMOBILITY LTD COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

**YEAR ENDED 31 MARCH 2025**

### 6. Other income

	Year to 31 Mar 2025	Year to 31 Mar 2024
	£	£
Other income	242	538
Compensation income	43,385	-
	<u>43,627</u>	<u>538</u>

### 7. Total resources expended

	Total Funds Year to 31 Mar 2025 £	Total Funds Year to 31 Mar 2024 £
Wages	21,716	19,828
Rates	-	-
General Maintenance	34	30
Insurance	1,664	1,664
Light and heat	-	-
Telephone	887	891
Postage and stationery	49	78
Sundries	546	250
Volunteer expenses	1,673	1,310
Equipment maintenance	4,784	4,998
Depreciation	2,027	816
Accountancy and other fees	1,845	1,073
Publicity	-	213
	<u>35,225</u>	<u>31,151</u>

Expenditure on charitable activities was £35,225 (2024: £31,151) of which £2,500 was restricted (2024: £0).

### 8. Net (expenditure)/income

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

	2025	2024
	£	£
Independent Examiner's Fees	650	480
Depreciation	<u>2,027</u>	<u>816</u>

# **DERBY SHOPMOBILITY LTD**

## **COMPANY LIMITED BY GUARANTEE**

### **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

#### **9. Directors and key management personnel**

During the year Trustees did not receive remuneration. The key management personnel of the charity are the Trustees.

#### **10. Employees**

The average number of staff employed by the charity during the financial year amounted to:

	<b>Year to 31 Mar 2025 No</b>	<b>Year to 31 Mar 2024 No</b>
Direct Charitable Staff	<b>3</b>	2
Governance	-	-
	<hr/> <b>3</b> <hr/>	<hr/> 2 <hr/>

#### **The aggregate payroll costs were:**

	<b>Year to 31 Mar 2025 £</b>	<b>Year to 31 Mar 2024 £</b>
Wages and salaries	<b>21,510</b>	19,655
Social security costs	-	-
Employer Pension costs	<b>206</b>	173
	<hr/> <b>21,716</b> <hr/>	<hr/> 19,828 <hr/>

No employee earned more than £60,000 per annum. No trustees were reimbursed for expenditure.

**DERBY SHOPMOBILITY LTD**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

**11. Tangible fixed assets**

	Equipment £	Fixtures & Fittings £	Total £
<b>Cost</b>			
At 1 April 2024	12,424	550	12,974
Additions	3,795	-	3,795
Disposal		-	
<b>At 31 March 2025</b>	<b>16,219</b>	<b>550</b>	<b>16,769</b>
<b>Depreciation</b>			
At 1 April 2024	7,304	550	7,854
Disposal	-	-	-
Charge for year	2,027	-	2,667
<b>At 31 March 2025</b>	<b>9,331</b>	<b>550</b>	<b>9,881</b>
<b>Net Book Value</b>			
<b>At 31 March 2025</b>	<b>6,888</b>	<b>-</b>	<b>6,888</b>
At 31 March 2024	5,120	-	5,120

**12. Creditors: Amounts falling due within one year**

	2025 £	2024 £
Trade creditors	690	588
	<u>690</u>	<u>588</u>

**DERBY SHOPMOBILITY LTD**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

**13. Statement of funds**

	At 1 April 2024 £	Incoming £	Outgoing £	Transfers £	At 31 March 2025 £
<b>General reserve</b>	11,732	72,647	(32,725)	-	51,654
<b>Total unrestricted funds</b>	11,732	72,647	(33,725)	-	51,654
<b>Restricted Funds</b>					
<b>Foundation Derbyshire</b>	2,500		(2,500)	-	-
<b>Total restricted funds</b>	2,500	-	(2,500)	-	-
<b>Total funds</b>	14,232	72,647	(35,225)	-	51,654

**Restricted Funds**

The Foundation Derbyshire money is to be spent on scooter maintenance.

**14. Analysis of net assets**

	Tangible fixed assets £	Other net assets £	Total £
<b>Unrestricted funds</b>			
General reserve	6,888	44,166	51,054
<b>Restricted funds</b>	-	-	-
	6,888	44,166	51,054

**15. Related party transactions**

The charity had no related party transactions that required disclosure.