

Shopmobility Lisburn

Northern Ireland · Charity number 100505

Details

Status Received

Registered 2015-02-02

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address Sprucefield Centre
Lisburn
Management
Bow Street
BT27 5uj
BT27 5UJ

Phone 02892661597

Email shopmobilitylisburn@hotmail.co.uk

Website www.shopmobilitylisburn.com

Activities

Purposes: To generally promote awareness of the nature and extent of the impact of permanent disability on the quality of life of those suffering from it, particularly within the Lisburn City area. To alleviate the disadvantages of permanent and temporary disability. To provide services which facilitate and advance the independence of such disabled persons in daily living activities outside the home environment. To enhance the confidence, well-being and enjoyment of life of disabled persons through integration in social activities. To liaise with other societies, associations or bodies having common or sharing similar interests or objects.

What the charity does: The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Advice/advocacy/information,Community transport,Disability

Who the charity helps: Older people,Physical disabilities

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£41,835	£27,729	£0	1
2024-03-31	£28,543	£31,228	£0	2

Trustees

Name	Role	Appointed
Mr Damian French		
Mr Tim Honeyford		
Mrs Denise Greenan		
Ms Karen Marshall		

Shopmobility Lisburn

Northern Ireland - Charity number 100505

Accounts

Company Registration Number: NI039277
Charity Number: NIC100505

Shopmobility Lisburn
(A company limited by guarantee, not having a share capital)
Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2025

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co Antrim
BT28 1TP

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Shopmobility Lisburn
(A company limited by guarantee, not having a share capital)
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Shopmobility Lisburn

(A company limited by guarantee, not having a share capital)

TRUSTEES' AND OTHER INFORMATION

Trustees

Tim Honeyford
Karen Marshall
Denise Grennan
Nicola Parker (Resigned 25 September 2024)
Damian French

Charity Number in Northern Ireland

NIC100505

Company Registration Number

NI039277

Registered Office

Sprucefield Centre
Hillsborough Road
Lisburn
BT27 5UJ

Independent Examiner

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co Antrim
BT28 1TP

Shopmobility Lisburn

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Shopmobility Lisburn present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

Shopmobility Lisburn is a registered charity that continues to provide essential mobility services to individuals in Lisburn, including the elderly, people with disabilities, and those with temporary mobility issues due to accidents or illness. We operate from two locations: Bow Street Mall and Sprucefield Centre. Our aim is to enable our service users to navigate the city centre independently, reducing social isolation and supporting their ability to access local amenities, shopping, and medical services.

Structure, Governance and Management

Governance

We have undergone governance restructuring, welcoming new trustees to our board, including a local MLA and a councillor, which has strengthened our community ties and advocacy capabilities. In addition, our long-serving treasurer of 15 years stepped down and a new treasurer has joined, bringing a fresh perspective to our financial oversight.

Thanks to bespoke governance training provided by Lisburn & Castlereagh City Council (LCCC), our board has strengthened its knowledge of compliance, risk, and strategic development, positioning us for sustainable growth.

Review of Activities, Achievements and Performance

This has been a year of significant transformation for our organisation.

Reflecting our evolving identity and broader community support services, we have rebranded to Mobility Lisburn. This change reflects our commitment to clarifying the breadth of our services. Removing the word "Shop" from our name signals that our support goes far beyond helping people shop - we assist individuals in getting to medical appointments, meeting friends, socialising, and enjoying the simple freedom of moving independently around the city. Our rebrand to Mobility Lisburn better captures the full scope of what we offer: mobility, access and connection.

Achievements and Impact

During this reporting period, we:

- Served a similar number of individuals as previous year, needing mobility assistance across Lisburn City Centre, Sprucefield including visitors to the city.
- Began implementing a strategic rebrand, including updated signage, public outreach and are working on an upcoming website redesign.
- Developed a five-year strategic plan (2024–2029) and have begun working to our objectives.
- Continued our collaboration with Mid Ulster scheme, delivering a joint service at the Balmoral Show.
- We are proud of our continuing collaboration with a local art group, helping operate a monthly, fundraising fair in the city centre, creating awareness of our charity as well as bringing community together.

Shopmobility Lisburn

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

This year marks the beginning of our renewed focus on financial sustainability.

Key targets for the 2025–2026 fiscal year include:

- Securing over £50,000 in funding to support objectives
- Launching initial projects to generate self-sustaining income
- Applying for public and private grants to support core services and strategic initiatives

Financial Results

At the end of the financial year the charity has assets of £16,726 (2024 - £4,091) and liabilities of £2,463 (2024 - £3,934). The net assets of the charity have increased by £14,106.

Our vision is to continue helping Lisburn become accessible, where individuals with mobility challenges can move freely and participate in community life. In the coming year, we aim to:

- Secure funding for staff expansion
- Finalise a new city-centre location that meets accessibility standards and offers a space to begin with planned projects.
- Expand our volunteer base

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Tim Honeyford
Karen Marshall
Denise Grennan
Nicola Parker (Resigned 25 September 2024)
Damian French

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

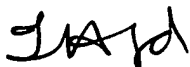
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Shopmobility Lisburn subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

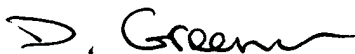
We thank our incredible staff, volunteers, funders and service users. Your dedication and trust inspire us daily. We also acknowledge the vital support from Lisburn & Castlereagh City Council, whose training and guidance were instrumental in this year's progress.

The Trustees remain confident in the direction and sustainability of Mobility Lisburn and are committed to making Lisburn a benchmark for accessibility and inclusion.

Approved by the Board of Trustees on 27 May 2025 and signed on its behalf by:



Tim Honeyford
Trustee



Denise Grennan
Trustee

Shopmobility Lisburn

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2025

The trustees, who are also directors of Shopmobility Lisburn for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". 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 charity and of the net income or expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

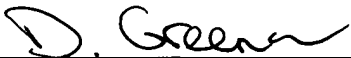
The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 27 May 2025 and signed on its behalf by:



Tim Honeyford
Trustee



Denise Grennan
Trustee

Shopmobility Lisburn

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INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF SHOPMOBILITY LISBURN

I have examined the financial statements of the charity for the financial year ended 31 March 2025, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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 financial statements to be reached.



Elizabeth Chambers FCA
MCCLEARY & COMPANY LTD
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co Antrim
BT28 1TP

Date: 27 May 2025

Shopmobility Lisburn

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	3.1	4,223	37,420	41,643	6,193	22,350	28,543
Other income	3.2	192	-	192	257	-	257
Total income		4,415	37,420	41,835	6,450	22,350	28,800
Expenditure							
Charitable activities	4.1	3,074	24,420	27,494	6,531	24,697	31,228
Other expenditure	4.2	235	-	235	313	-	313
Total Expenditure		3,309	24,420	27,729	6,844	24,697	31,541
Net income/(expenditure)		1,106	13,000	14,106	(394)	(2,347)	(2,741)
Transfers between funds		-	-	-	(10,998)	10,998	-
Net movement in funds for the financial year		1,106	13,000	14,106	(11,392)	8,651	(2,741)
Reconciliation of funds:							
Total funds beginning of the year	14	157	-	157	11,549	(8,651)	2,898
Total funds at the end of the year		1,263	13,000	14,263	157	-	157

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Shopmobility Lisburn

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Company Number: NI039277

BALANCE SHEET

as at 31 March 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	9	704	939
Current Assets			
Cash at bank and in hand		16,022	3,152
Creditors: Amounts falling due within one year	10	(1,886)	(3,165)
Net Current Assets/(Liabilities)		14,136	(13)
Total Assets less Current Liabilities		14,840	926
Grants receivable	12	(577)	(769)
Total Net Assets		14,263	157
Funds			
Restricted trust funds		13,000	-
General fund (unrestricted)		1,263	157
Total funds	14	14,263	157

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

For the financial year ended 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the 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 charity.

Approved by the Board of Trustees and authorised for issue on 27 May 2025 and signed on its behalf by



Tim Honeyford
Trustee



Denise Grennan
Trustee

Shopmobility Lisburn

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. GENERAL INFORMATION

Shopmobility Lisburn is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is Sprucefield Centre, Hillsborough Road, Lisburn, BT27 5UJ which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Cash flow statement

The charity has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small charity.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

■ Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

■ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 25% Reducing balance

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the income and expenditure account in the period to which they relate

3.	INCOME				
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
	Donations and legacies	4,223	-	4,223	28,543
	Restricted grants	-	37,420	37,420	-
		<u>4,223</u>	<u>37,420</u>	<u>41,643</u>	<u>28,543</u>
3.2	OTHER INCOME	Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
	Other income	192	-	192	257
		<u>192</u>	<u>-</u>	<u>192</u>	<u>257</u>
4.	EXPENDITURE				

Shopmobility Lisburn

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

4.1 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Expenditure on charitable activities	22,310	-	5,184	27,494	31,228
4.2 OTHER EXPENDITURE	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Other expenditure	235	-	-	235	313
4.3 SUPPORT COSTS			Charitable Activities £	2025 £	2024 £
Bank charges			59	59	93
Printing, postage & stationery			-	-	88
Light & heat			516	516	2,185
General expenses			16	16	30
Subscriptions			44	44	104
Accountancy			1,641	1,641	775
Repairs & maintenance			-	-	1,206
Insurance			2,362	2,362	2,184
Telephone			446	446	351
Legal & professional			100	100	1,200
			5,184	5,184	8,216
5. ANALYSIS OF SUPPORT COSTS				2025 £	2024 £
Bank charges				59	93
Printing, postage & stationery				-	88
Light & heat				516	2,185
General expenses				16	30
Subscriptions				44	104
Accountancy				1,641	775
Repairs & maintenance				-	1,206
Insurance				2,362	2,184
Telephone				446	351
Legal & professional				100	1,200
				5,184	8,216
6. NET INCOME				2025 £	2024 £
Net Income is stated after charging/(crediting):					
Depreciation of tangible assets				235	313
Amortisation of grants receivable				(192)	(257)
7. INVESTMENT AND OTHER INCOME				2025 £	2024 £
Amortisation of capital grants received				192	257

Shopmobility Lisburn

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

8. EMPLOYEES AND REMUNERATION**Number of employees**

The average number of persons employed (including executive trustees) during the financial year was as follows:

There are no employees who received emoluments of more than £60,000.

	2025 Number	2024 Number
Administration	<u>1</u>	<u>2</u>
The staff costs comprise:	2025	2024
	£	£
Wages and salaries	21,786	23,012
Pension costs	466	-
	<u>22,252</u>	<u>23,012</u>

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
Cost		
At 31 March 2025	<u>76,766</u>	<u>76,766</u>
Depreciation		
At 1 April 2024	75,827	75,827
Charge for the financial year	235	235
At 31 March 2025	<u>76,062</u>	<u>76,062</u>
Net book value		
At 31 March 2025	<u>704</u>	<u>704</u>
At 31 March 2024	<u>939</u>	<u>939</u>

10. CREDITORS**Amounts falling due within one year**

	2025	2024
	£	£
Bank overdrafts	-	485
Accruals and deferred income	1,886	2,680
	<u>1,886</u>	<u>3,165</u>

11. PENSION COSTS - DEFINED CONTRIBUTION

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £466 (2024 - £0.00).

Shopmobility Lisburn

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

12. GRANTS RECEIVABLE		2025	2024		
		£	£		
Capital grants received and receivable					
At 1 April 2024		769	1,026		
Amortisation					
Amortised in financial year		(192)	(257)		
Net book value					
At 31 March 2025		577	769		
13. RESERVES					
		2025	2024		
		£	£		
At the beginning of the year		157	2,898		
Surplus/(Deficit) for the financial year		14,106	(2,741)		
At the end of the year		14,263	157		
14. FUNDS					
14.1 RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted	Restricted		
		Funds	Funds		
		£	£		
At 1 April 2023		11,549	(8,651)		
Movement during the financial year		(11,392)	8,651		
At 31 March 2024		157	-		
Movement during the financial year		1,106	13,000		
At 31 March 2025		1,263	13,000		
14.2 ANALYSIS OF MOVEMENTS ON FUNDS					
	Balance	Income	Expenditure	Transfers	Balance
	1 April			between	31 March
	2024			funds	2025
	£	£	£	£	£
Restricted funds					
DFI	-	12,870	12,870	-	-
Halifax	-	5,000	5,000	-	-
Awards for All	-	19,550	6,550	-	13,000
	-	37,420	24,420	-	13,000
Unrestricted funds					
Unrestricted General	157	4,415	3,309	-	1,263
Total funds	157	41,835	27,729	-	14,263

Shopmobility Lisburn

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

14.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Long-term deferred income £	Total £
Restricted trust funds	-	13,578	(336)	(577)	12,665
Unrestricted general funds	704	2,444	(1,550)	-	1,598
	<u>704</u>	<u>16,022</u>	<u>(1,886)</u>	<u>(577)</u>	<u>14,263</u>

15. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

16. TRUSTEES' REMUNERATION

No trustees, nor any other persons connected with them have received any remuneration or other benefits from the charity during the year.

There were no trustees expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

17. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

Shopmobility Lisburn

Northern Ireland - Charity number 100505

Accounts

Company Registration Number: NI039277
Charity Number: NIC100505

Shopmobility Lisburn
Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2024

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co Antrim
BT28 1TP

Shopmobility Lisburn CONTENTS

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Shopmobility Lisburn TRUSTEES' AND OTHER INFORMATION

Trustees	Tim Honeyford Karen Marshall Denise Grennan (Appointed 10 October 2023) Nicola Parker (Appointed 10 February 2024) Damian French (Appointed 10 October 2023) Stuart Lynn (Resigned 17 February 2024)
Charity Number in Northern Ireland	NIC100505
Company Registration Number	NI039277
Registered Office	Sprucefield Centre Hillsborough Road Lisburn BT27 5UJ
Independent Examiner	McCleary & Company Ltd Chartered Accountants Garvey Studios 14 Longstone Street Lisburn Co Antrim BT28 1TP

Shopmobility Lisburn TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Shopmobility Lisburn present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

Shopmobility Lisburn is a registered charity that continues to provide essential mobility services to individuals in Lisburn, including the elderly, people with disabilities, and those with temporary mobility issues due to accidents or illness. We operate from two locations: Bow Street Mall and Sprucefield Centre. Our aim is to enable our service users to navigate the city centre independently, reducing social isolation and supporting their ability to access local amenities, shopping, and medical services.

Review of Activities, Achievements and Performance

During the year, we maintained and expanded our services despite having poor funding intakes and with the lingering challenges following the COVID-19 pandemic. Our team of 6 trustees has worked diligently alongside staff and volunteers to enhance the support we offer. We have started a bespoke training program with the support of Lisburn & Castlereagh City Council (LCCC), aimed at restructuring and rebranding our services. This training is already empowering our board and staff to ensure better governance and service delivery.

We secured sponsorship from RUAS for a continuous 2nd year, to deliver our services at the Balmoral Show, due to resources we asked Mid Ulster Shopmobility scheme to partner with this project. We are an active member with Lisburn Chamber of Commerce.

Looking ahead, we are excited about plans to rebrand our service and expand our city-centre operations, increasing accessibility for those most in need. We remain committed to seeking funding, including donations and legacy giving, but also envisage setting up a Social Enterprise to ensure the long-term sustainability of our charity.

The trustees are incredibly grateful to our staff, volunteers, and donors for their continued support in helping us deliver essential services to the Lisburn community.

Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

Funding continues to be our primary challenge, as we remain one of the lowest-funded Shopmobility schemes in Northern Ireland. Despite this, we have strived to explore new funding avenues and rely heavily on donations to cover our operational costs. We are also in the process of securing additional funding to open a new city-centre location, which will help us better serve our community.

Results and Dividends

At the end of the financial year the charity has assets of £4,091 (2023 - £4,530) and liabilities of £3,934 (2023 - £1,632). The net assets of the charity have decreased by £(2,741).

Shopmobility Lisburn TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Tim Honeyford
Karen Marshall
Denise Grennan (Appointed 10 October 2023)
Nicola Parker (Appointed 10 February 2024)
Damian French (Appointed 10 October 2023)
Stuart Lynn (Resigned 17 February 2024)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

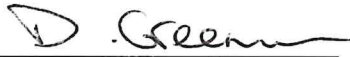
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Shopmobility Lisburn subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 8 October 2024 and signed on its behalf by:



Tim Honeyford
Trustee



Denise Grennan
Trustee

Shopmobility Lisburn

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

The trustees, who are also directors of Shopmobility Lisburn for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). 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 company and of the profit or loss of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

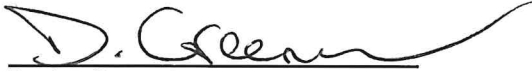
As explained in note 3, state whether the applicable in the UK and Republic of Ireland FRS 102 has been followed;

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 8 October 2024 and signed on its behalf by:



Tim Honeyford
Trustee



Denise Grennan
Trustee

Shopmobility Lisburn

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF SHOPMOBILITY LISBURN

I have examined the financial statements of the charity for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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 financial statements to be reached.



John McCleary FCA
MCCLEARY & COMPANY LTD
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co Antrim
BT28 1TP

Date: 8 October 2024

Shopmobility Lisburn

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	4.1	6,193	22,350	28,543	4,888	16,926	21,814
Other income	4.2	257	-	257	342	-	342
Total income		6,450	22,350	28,800	5,230	16,926	22,156
Expenditure							
Charitable activities	5.1	6,531	24,697	31,228	6,043	17,983	24,026
Other expenditure	5.2	313	-	313	418	-	418
Total Expenditure		6,844	24,697	31,541	6,461	17,983	24,444
Net income/(expenditure)		(394)	(2,347)	(2,741)	(1,231)	(1,057)	(2,288)
Transfers between funds		(10,998)	10,998	-	-	-	-
Net movement in funds for the financial year		(11,392)	8,651	(2,741)	(1,231)	(1,057)	(2,288)
Reconciliation of funds:							
Total funds beginning of the year	15	11,549	(8,651)	2,898	12,780	(7,594)	5,186
Total funds at the end of the year		157	-	157	11,549	(8,651)	2,898

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Shopmobility Lisburn

Company Number: NI039277

BALANCE SHEET

as at 31 March 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	11	939	1,252
Current Assets			
Cash at bank and in hand		3,152	3,278
Creditors: Amounts falling due within one year	12	(3,165)	(606)
Net Current (Liabilities)/Assets		(13)	2,672
Total Assets less Current Liabilities		926	3,924
Grants receivable	13	(769)	(1,026)
Total Net Assets		157	2,898
Funds			
Restricted trust funds		-	(8,651)
General fund (unrestricted)		157	11,549
Total funds	15	157	2,898

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

For the financial year ended 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the 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 charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 8 October 2024 and signed on its behalf by



Tim Honeyford
Trustee



Denise Grennan
Trustee

Shopmobility Lisburn

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

1. GENERAL INFORMATION

Shopmobility Lisburn is a company limited by shares incorporated in Northern Ireland. The registered office of the charity is Sprucefield Centre, Hillsborough Road, Lisburn, BT27 5UJ which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as

Shopmobility Lisburn**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024
income.

■ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 25% Reducing balance

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. GOING CONCERN

Going concern continues to be a consideration for the charity, however, the charity is in the process of securing additional funding from other sources.

4. INCOME

4.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2024	2023	
		£	£	£	£	
	Donations and legacies	6,193	22,350	28,543	21,814	
		=====	=====	=====	=====	
4.2	OTHER INCOME	Unrestricted Funds	Restricted Funds	2024	2023	
		£	£	£	£	
	Other income	257	-	257	342	
		=====	=====	=====	=====	
5.	EXPENDITURE					
5.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
		£	£	£	£	£
	Expenditure on charitable activities	23,012	-	8,216	31,228	24,026
		=====	=====	=====	=====	=====

Shopmobility Lisburn NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

5.2	OTHER EXPENDITURE	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
	Other expenditure	-	313	-	313	418
5.3	SUPPORT COSTS			Charitable Activities £	2024 £	2023 £
	Support			8,216	8,216	8,487
6.	ANALYSIS OF SUPPORT COSTS				2024 £	2023 £
	Support				8,216	8,487
7.	NET INCOME				2024 £	2023 £
	Net Income is stated after charging/(crediting):					
	Depreciation of tangible assets				313	418
	Amortisation of grants receivable				(257)	(342)
8.	INVESTMENT AND OTHER INCOME				2024 £	2023 £
	Amortisation of capital grants received				257	342
9.	INTEREST PAYABLE AND SIMILAR CHARGES				2024 £	2023 £
	On bank loans and overdrafts				-	5
10.	EMPLOYEES AND REMUNERATION					
	Number of employees				2024 Number	2023 Number
	The average number of persons employed (including executive trustees) during the financial year was as follows:					
	Administration				2	2
	The staff costs comprise:				2024 £	2023 £
	Wages and salaries				23,012	15,539

Shopmobility Lisburn
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2024

11. TANGIBLE FIXED ASSETS		Fixtures, fittings and equipment £	Total £
Cost			
At 31 March 2024		76,766	76,766
Depreciation			
At 1 April 2023		75,514	75,514
Charge for the financial year		313	313
At 31 March 2024		75,827	75,827
Net book value			
At 31 March 2024		939	939
At 31 March 2023		1,252	1,252
12. CREDITORS		2024	2023
Amounts falling due within one year		£	£
Bank overdrafts		485	-
Accruals and deferred income		2,680	606
		3,165	606
13. GRANTS RECEIVABLE		2024	2023
		£	£
Capital grants received and receivable			
At 1 April 2023		769	1,026
14. RESERVES		Funds	Total
		£	£
Deficit for the financial year		(2,741)	(2,741)
At the end of the year		(2,741)	2,898
15. FUNDS			
15.1 RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted Funds £	Restricted Funds £
At 1 April 2022		12,780	(7,594)
Movement during the financial year		(1,231)	(1,057)
At 31 March 2023		11,549	(8,651)
Movement during the financial year		(11,392)	8,651
At 31 March 2024		157	-
		157	157

Shopmobility Lisburn

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2023	Income	Expenditure	Transfers between funds	Balance 31 March 2024
	£	£	£	£	£
DFI	(10,998)	12,350	12,350	10,998	-
Halifax	2,347	-	2,347	-	-
Awards for All	-	10,000	10,000	-	-
	<u>(8,651)</u>	<u>22,350</u>	<u>24,697</u>	<u>10,998</u>	<u>-</u>
Unrestricted funds					
Unrestricted General	11,549	6,450	6,844	(10,998)	157
Total funds	<u>2,898</u>	<u>28,800</u>	<u>31,541</u>	<u>-</u>	<u>157</u>

15.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Long-term deferred income	Total
	£	£	£	£	£
Restricted trust funds	-	2,594	(1,825)	(769)	-
Unrestricted general funds	939	73	(855)	-	157
	<u>939</u>	<u>2,667</u>	<u>(2,680)</u>	<u>(769)</u>	<u>157</u>

16. TRUSTEES' REMUNERATION

During the year the charity made the following transactions with the trustees:

£1,200 (2023 £1,200) of expenses were reimbursed to S Lynn during the year.

Mr SM Lynn FCCA provided accountancy services to the charity during the year.

No trustees, nor any other persons connected with them have received any remuneration from the charity during the year.

17. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

SHOPMOBILITY LISBURN

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

Shopmobility Lisburn
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement
for the financial year ended 31 March 2024

	2024 £	2023 £
Income	28,543	21,814
Expenses		
Wages and salaries	23,012	15,539
Insurance	2,184	2,059
Light and heat	2,185	3,156
Repairs and maintenance	1,206	-
Printing, postage and stationery	88	468
Telephone	351	374
Travelling	-	218
Legal and professional	1,200	1,200
Accountancy	775	905
Bank charges	93	102
General expenses	30	-
Subscriptions	104	-
Depreciation	313	418
	31,541	24,439
Finance		
Bank interest paid	-	5
Miscellaneous income		
Amortisation of capital grants received	257	342
Net deficit	(2,741)	(2,288)

Shopmobility Lisburn

Northern Ireland - Charity number 100505

Accounts

Company registration number: NI039277

Charity registration number: NIC100505

Shopmobility Lisburn

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Shopmobility Lisburn

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Shopmobility Lisburn

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.

Objectives and activities

Objects and aims

The charity exists to provide mobility equipment in the Lisburn area.

The charity aims to provide the relief of permanently disabled persons by providing and encouraging the provision of services which facilitate independence in daily living activities and active participation in their full integration into society.

Objectives, strategies and activities

Funding has been received throughout the period to facilitate the provision and maintenance of mobility equipment.

The financial statements reflect a disappointing year, unfortunately incurring a deficit, which has been charged to reserves. The trustees further recognise the challenges faced by its staff and members during another difficult year including the COVID-19 pandemic. Equipment was maintained during the year. The trustees are disappointed with the charity's results and continue to review the charity's long-term viability, while continuing with their current activities for the foreseeable future.

The trustees are satisfied that all grants, including the grant provided by the Department for Infrastructure, through the Transport Programme for People with Disabilities (TPPD), have been used solely for the purposes intended and in accordance with the terms and conditions of the grants.

Public benefit

In line with its stated aims and objectives, as noted above, the trustees are confident that the charity is undertaking activities which provide public benefit to those who avail of its services.

Use of volunteers

The charity is reliant upon the work of volunteers. The trustees acknowledge that all volunteers are integral to the success of the charity's activities.

Going concern

The financial statements have been prepared under the assumption that the charity will continue to operate as a going concern. As a result of the financial performance, the charity is reliant upon the continued support of its funders. The trustees are currently evaluating additional sources of funding. They are confident that the current sources of funding will continue for the foreseeable future. On this basis, the trustees believe it is appropriate to prepare the financial statements on a going concern basis.

Shopmobility Lisburn

Trustees' Report

Reference and Administrative Details

Charity Registration Number: NIC100505

Company Registration Number: NI039277

The charity is incorporated in Northern Ireland.

Registered Office: Garvey Studios
14 Longstone St
LISBURN
Co. Antrim
BT28 1TP

Accountants: McCleary & Company Ltd
14 Longstone St
Lisburn
Co. Antrim
BT28 1TP

Bankers: First Trust Bank
34-36 Market Square
LISBURN
BT28 1AG

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees: T Honeyford
R Dowling
S Lynn
K Marshall

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee, governed by its Memorandum and Articles of Association. It has been granted charitable status by The Charity Commission for Northern Ireland, under registration number NIC100505.

Shopmobility Lisburn

Trustees' Report

Recruitment and appointment of trustees

If appropriate, new trustees are invited onto the board at the annual general meeting. There are no specific requirements regarding skills or experience. However, the current trustees recognise the importance of a diverse and competent board, and this will impact on any nomination. Those who are invited will be involved with the charity and will be held in high regard for their work.

Induction and training of trustees

New trustees receive appropriate induction procedures and training upon appointment.

Arrangements for setting key management personnel remuneration

No trustees receive remuneration.

Organisational structure

The trustees are responsible for the day-to-day running of the charity. The trustees meet on a bi-monthly basis.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

Shopmobility Lisburn

Trustees' Report

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Shopmobility Lisburn

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Shopmobility Lisburn for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 its incoming resources and application of resources, including its income and expenditure, 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 UK Accounting Standards 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 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 12 September 2023 and signed on its behalf by:



Tim
Honeyford

Trustee

Shopmobility Lisburn

Independent Examiner's Report to the trustees of Shopmobility Lisburn ("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').

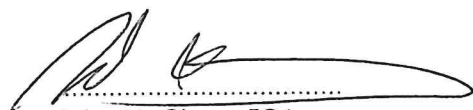
Having satisfied myself that the accounts of Shopmobility Lisburn are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 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 Shopmobility Lisburn 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. I confirm that I am independent of the charity.



John McCleary FCA
McCleary & Co. Ltd
Chartered Accountants
14 Longstone St
LISBURN
Co. Antrim
BT28 1TP

12 September 2023

Shopmobility Lisburn

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Charitable activities	3	<u>4,888</u>	<u>16,926</u>	<u>21,814</u>
Total income		<u>4,888</u>	<u>16,926</u>	<u>21,814</u>
Expenditure on:				
Charitable activities	4	<u>(6,119)</u>	<u>(17,983)</u>	<u>(24,102)</u>
Total expenditure		<u>(6,119)</u>	<u>(17,983)</u>	<u>(24,102)</u>
Net income/(expenditure)		<u>(1,231)</u>	<u>(1,057)</u>	<u>(2,288)</u>
Net movement in funds		(1,231)	(1,057)	(2,288)
Reconciliation of funds				
Total funds brought forward		<u>11,549</u>	<u>(8,651)</u>	<u>2,898</u>
Total funds carried forward	16	<u><u>12,780</u></u>	<u><u>(7,594)</u></u>	<u><u>5,186</u></u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Charitable activities	3	<u>3,483</u>	<u>12,350</u>	<u>15,833</u>
Total income		<u>3,483</u>	<u>12,350</u>	<u>15,833</u>
Expenditure on:				
Charitable activities	4	<u>(3,227)</u>	<u>(14,748)</u>	<u>(17,975)</u>
Total expenditure		<u>(3,227)</u>	<u>(14,748)</u>	<u>(17,975)</u>
Net income		<u>256</u>	<u>(2,398)</u>	<u>(2,142)</u>
Net movement in funds		256	(2,398)	(2,142)
Reconciliation of funds				
Total funds brought forward		<u>12,524</u>	<u>(5,196)</u>	<u>7,328</u>
Total funds carried forward	16	<u><u>12,780</u></u>	<u><u>(7,594)</u></u>	<u><u>5,186</u></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 16.

The notes on pages 10 to 19 form an integral part of these financial statements.

Shopmobility Lisburn
(Registration number: NI039277)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	1,252	1,670
Current assets			
Debtors	11	-	1,268
Cash at bank and in hand	12	<u>3,278</u>	<u>4,840</u>
		3,278	6,108
Creditors: Amounts falling due within one year	13	<u>(606)</u>	<u>(1,224)</u>
Net current assets		<u>2,672</u>	<u>4,884</u>
Total assets less current liabilities		3,924	6,554
Creditors: Amounts falling due after more than one year	14	<u>(1,026)</u>	<u>(1,368)</u>
Net assets		<u><u>2,898</u></u>	<u><u>5,186</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		715	(7,594)
Unrestricted income funds			
Unrestricted funds		<u>2,183</u>	<u>12,780</u>
Total funds	16	<u><u>2,898</u></u>	<u><u>5,186</u></u>

The notes on pages 10 to 19 form an integral part of these financial statements.

Shopmobility Lisburn

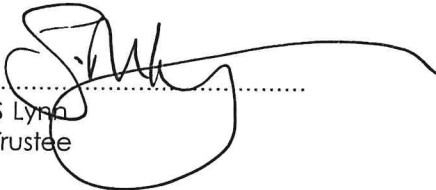
(Registration number: NI039277)
Balance Sheet as at 31 March 2023

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 19 were approved by the trustees, and authorised for issue on 12 September 2023 and signed on their behalf by:


.....
S Lynn
Trustee

The notes on pages 10 to 19 form an integral part of these financial statements.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by share capital, incorporated in Northern Ireland.

The address of its registered office is:

Garvey Studios
14 Longstone Street
LISBURN
Co. Antrim
BT28 1TP

These financial statements were authorised for issue by the trustees on 12 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

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Shopmobility Lisburn 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.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2023

Going concern

The financial statements have been prepared under the assumption that the charity will continue to operate as a going concern. Despite this year's deficit, the charity's reserves have remained in a positive value. There is a material uncertainty related to these events that may cast significant doubt on the charity's ability to continue as a going concern and, therefore, may be unable to realise its assets and discharge its liabilities in the normal course of its operations. The charity is reliant upon the continued support of its funders. The trustees are confident that this support will continue for the foreseeable future. Additionally, the trustees are currently seeking additional sources of funding in order to address the financial position. On this basis, the trustees believe it is appropriate to prepare the financial statements on a going concern basis.

Income and endowments

Income comprises charitable donations, grants and fundraising.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity, before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case-by-case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset, other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable, with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

The grants provided by the Department for Infrastructure, through the Transport Programme for People with Disabilities (TPPD), have been used solely for the purposes intended and in accordance with the terms and conditions of the grant.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2023

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 its resources, for example, allocating property costs by floor area, 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 trustee's 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.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2023

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
Plant and machinery	25% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose. In the case of the charity, restricted funds wholly comprise the funding received, and expenditure incurred in relation to the grant provided by The Department for Infrastructure, through the Transport Programme for People with Disabilities (TPPD).

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2023

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Disabled access facilities	4,888	16,926	21,814
Total for 2023	<u>4,888</u>	<u>16,926</u>	<u>21,814</u>
Total for 2022	<u>3,483</u>	<u>12,350</u>	<u>15,833</u>

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Disabled access facilities	5	7,577		7,582	7,650
Depreciation, amortisation and other similar costs		76	-	76	-
Staff costs		5,775	9,764	15,539	9,485
Governance costs	5	<u>263</u>	<u>642</u>	<u>905</u>	<u>840</u>
		<u>6,119</u>	<u>17,983</u>	<u>24,102</u>	<u>17,975</u>

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Disabled access facilities		7,577		7,582
Depreciation		76	-	76
Staff costs		5,775	9,764	15,539
Governance costs	5	<u>263</u>	<u>642</u>	<u>905</u>
Total for 2023		<u>6,119</u>	<u>17,983</u>	<u>24,102</u>
Total for 2022		<u>3,227</u>	<u>14,748</u>	<u>17,975</u>

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds General £	Restricted funds £	Total funds £
Insurance	-	2,059	2,059
Postage & Stationery	-	468	468
Telephone	-	374	374
Travel & subsistence	-	218	218
Bank charges	-	102	102
Depreciation	418	-	418
Release of capital grants	(342)	-	(342)
Legal & professional fees	-	1,200	1,200
Heat & light	-	3,156	3,156
Bank interest	5	-	5
Total for 2023	<u>81</u>	<u>7,577</u>	<u>7,658</u>
Total for 2022	<u>122</u>	<u>7,528</u>	<u>7,650</u>

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2023

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>418</u>	<u>556</u>

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

S Lynn

£1,200 (2022: £1,200) of expenses were reimbursed to S Lynn during the year.

Mr SM Lynn FCCA was the principal of an accountancy practice, which provided services to the charity.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	15,539	9,502
Other staff costs	<u>-</u>	<u>(17)</u>
	<u>15,539</u>	<u>9,485</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full-time equivalents was as follows:

	2022 No	2021 No
Administration and support staff	<u>2</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2023

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2022	<u>76,766</u>	<u>76,766</u>
At 31 March 2023	<u>76,766</u>	<u>76,766</u>
Depreciation		
At 1 April 2022	74,096	74,096
Charge for the year	<u>418</u>	<u>418</u>
At 31 March 2023	<u>75,514</u>	<u>75,514</u>
Net book value		
At 31 March 2023	<u><u>1,252</u></u>	<u><u>1,252</u></u>
At 31 March 2022	<u><u>1,670</u></u>	<u><u>1,670</u></u>

11 Debtors

	2023 £	2022 £
Trade debtors	-	1,029
Prepayments	<u>-</u>	<u>239</u>
	<u><u>-</u></u>	<u><u>1,268</u></u>

12 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u><u>3,278</u></u>	<u><u>4,840</u></u>

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2023

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	<u>606</u>	<u>1,224</u>

14 Creditors: amounts falling due after one year

	2023 £	2022 £
Deferred income	<u>1,026</u>	<u>1,368</u>

15 Share capital

16 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources Expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	12,780	4,888	(6,119)	11,549
Restricted funds	<u>(7,594)</u>	<u>16,926</u>	<u>(17,983)</u>	<u>(8,651)</u>
Total funds	<u>5,186</u>	<u>21,814</u>	<u>(24,102)</u>	<u>2,898</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	12,524	3,483	(3,227)	12,780
Restricted funds	<u>(5,196)</u>	<u>12,350</u>	<u>(14,748)</u>	<u>(7,594)</u>
Total funds	<u>7,328</u>	<u>15,833</u>	<u>(17,975)</u>	<u>5,186</u>

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2023

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	1,252	-	1,252
Current assets	10,297	(7,019)	3,278
Current liabilities	-	(606)	(606)
Creditors over 1 year	-	(1,026)	(1,026)
Total net assets	<u>11,549</u>	<u>(8,651)</u>	<u>2,898</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	1,670	-	1,670
Current assets	11,110	(5,002)	6,108
Current liabilities	-	(1,224)	(1,224)
Creditors over 1 year	-	(1,368)	(1,368)
Total net assets	<u>12,780</u>	<u>(7,594)</u>	<u>5,186</u>

Shopmobility Lisburn

Northern Ireland - Charity number 100505

Annual report

Company registration number: NI039277

Charity registration number: NIC100505

Shopmobility Lisburn

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Shopmobility Lisburn

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Shopmobility Lisburn

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.

Objectives and activities

Objects and aims

The charity exists to provide mobility equipment in the Lisburn area.

The charity aims to provide the relief of permanently disabled persons by providing and encouraging the provision of services which facilitate independence in daily living activities and active participation in their full integration into society.

Objectives, strategies and activities

Funding has been received throughout the period to facilitate the provision and maintenance of mobility equipment.

The financial statements reflect a disappointing year, unfortunately incurring a deficit, which has been charged to reserves. The trustees further recognise the challenges faced by its staff and members during another difficult year including the COVID-19 pandemic. Equipment was maintained during the year. The trustees are disappointed with the charity's results and continue to review the charity's long-term viability, while continuing with their current activities for the foreseeable future.

The trustees are satisfied that all grants, including the grant provided by the Department for Infrastructure, through the Transport Programme for People with Disabilities (TPPD), have been used solely for the purposes intended and in accordance with the terms and conditions of the grants.

Public benefit

In line with its stated aims and objectives, as noted above, the trustees are confident that the charity is undertaking activities which provide public benefit to those who avail of its services.

Use of volunteers

The charity is reliant upon the work of volunteers. The trustees acknowledge that all volunteers are integral to the success of the charity's activities.

Going concern

The financial statements have been prepared under the assumption that the charity will continue to operate as a going concern. As a result of the financial performance, the charity is reliant upon the continued support of its funders. The trustees are currently evaluating additional sources of funding. They are confident that the current sources of funding will continue for the foreseeable future. On this basis, the trustees believe it is appropriate to prepare the financial statements on a going concern basis.

Shopmobility Lisburn

Trustees' Report

Reference and Administrative Details

Charity Registration Number: NIC100505

Company Registration Number: NI039277

The charity is incorporated in Northern Ireland.

Registered Office: Garvey Studios
14 Longstone St
LISBURN
Co. Antrim
BT28 1TP

Accountants: McCleary & Company Ltd
14 Longstone St
Lisburn
Co. Antrim
BT28 1TP

Bankers: First Trust Bank
34-36 Market Square
LISBURN
BT28 1AG

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees: T Honeyford
R Dowling
S Lynn
K Marshall

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee, governed by its Memorandum and Articles of Association. It has been granted charitable status by The Charity Commission for Northern Ireland, under registration number NIC100505.

Shopmobility Lisburn

Trustees' Report

Recruitment and appointment of trustees

If appropriate, new trustees are invited onto the board at the annual general meeting. There are no specific requirements regarding skills or experience. However, the current trustees recognise the importance of a diverse and competent board, and this will impact on any nomination. Those who are invited will be involved with the charity and will be held in high regard for their work.

Induction and training of trustees

New trustees receive appropriate induction procedures and training upon appointment.

Arrangements for setting key management personnel remuneration

No trustees receive remuneration.

Organisational structure

The trustees are responsible for the day-to-day running of the charity. The trustees meet on a bi-monthly basis.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

Shopmobility Lisburn

Trustees' Report

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Shopmobility Lisburn

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Shopmobility Lisburn for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 its incoming resources and application of resources, including its income and expenditure, 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 UK Accounting Standards 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 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 12 September 2023 and signed on its behalf by:



Tim
Honeyford

Trustee

Shopmobility Lisburn

Independent Examiner's Report to the trustees of Shopmobility Lisburn ("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').

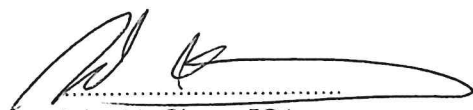
Having satisfied myself that the accounts of Shopmobility Lisburn are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 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 Shopmobility Lisburn 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. I confirm that I am independent of the charity.



John McCleary FCA
McCleary & Co. Ltd
Chartered Accountants
14 Longstone St
LISBURN
Co. Antrim
BT28 1TP

12 September 2023

Shopmobility Lisburn

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Charitable activities	3	<u>4,888</u>	<u>16,926</u>	<u>21,814</u>
Total income		<u>4,888</u>	<u>16,926</u>	<u>21,814</u>
Expenditure on:				
Charitable activities	4	<u>(6,119)</u>	<u>(17,983)</u>	<u>(24,102)</u>
Total expenditure		<u>(6,119)</u>	<u>(17,983)</u>	<u>(24,102)</u>
Net income/(expenditure)		<u>(1,231)</u>	<u>(1,057)</u>	<u>(2,288)</u>
Net movement in funds		(1,231)	(1,057)	(2,288)
Reconciliation of funds				
Total funds brought forward		<u>11,549</u>	<u>(8,651)</u>	<u>2,898</u>
Total funds carried forward	16	<u><u>12,780</u></u>	<u><u>(7,594)</u></u>	<u><u>5,186</u></u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Charitable activities	3	<u>3,483</u>	<u>12,350</u>	<u>15,833</u>
Total income		<u>3,483</u>	<u>12,350</u>	<u>15,833</u>
Expenditure on:				
Charitable activities	4	<u>(3,227)</u>	<u>(14,748)</u>	<u>(17,975)</u>
Total expenditure		<u>(3,227)</u>	<u>(14,748)</u>	<u>(17,975)</u>
Net income		<u>256</u>	<u>(2,398)</u>	<u>(2,142)</u>
Net movement in funds		256	(2,398)	(2,142)
Reconciliation of funds				
Total funds brought forward		<u>12,524</u>	<u>(5,196)</u>	<u>7,328</u>
Total funds carried forward	16	<u><u>12,780</u></u>	<u><u>(7,594)</u></u>	<u><u>5,186</u></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 16.

The notes on pages 10 to 19 form an integral part of these financial statements.

Shopmobility Lisburn
(Registration number: NI039277)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	1,252	1,670
Current assets			
Debtors	11	-	1,268
Cash at bank and in hand	12	<u>3,278</u>	<u>4,840</u>
		3,278	6,108
Creditors: Amounts falling due within one year	13	<u>(606)</u>	<u>(1,224)</u>
Net current assets		<u>2,672</u>	<u>4,884</u>
Total assets less current liabilities		3,924	6,554
Creditors: Amounts falling due after more than one year	14	<u>(1,026)</u>	<u>(1,368)</u>
Net assets		<u><u>2,898</u></u>	<u><u>5,186</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		715	(7,594)
Unrestricted income funds			
Unrestricted funds		<u>2,183</u>	<u>12,780</u>
Total funds	16	<u><u>2,898</u></u>	<u><u>5,186</u></u>

The notes on pages 10 to 19 form an integral part of these financial statements.

Shopmobility Lisburn

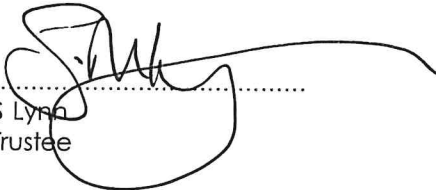
(Registration number: NI039277) Balance Sheet as at 31 March 2023

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 19 were approved by the trustees, and authorised for issue on 12 September 2023 and signed on their behalf by:


.....
S Lynn
Trustee

The notes on pages 10 to 19 form an integral part of these financial statements.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by share capital, incorporated in Northern Ireland.

The address of its registered office is:

Garvey Studios
14 Longstone Street
LISBURN
Co. Antrim
BT28 1TP

These financial statements were authorised for issue by the trustees on 12 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

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Shopmobility Lisburn 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.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2023

Going concern

The financial statements have been prepared under the assumption that the charity will continue to operate as a going concern. Despite this year's deficit, the charity's reserves have remained in a positive value. There is a material uncertainty related to these events that may cast significant doubt on the charity's ability to continue as a going concern and, therefore, may be unable to realise its assets and discharge its liabilities in the normal course of its operations. The charity is reliant upon the continued support of its funders. The trustees are confident that this support will continue for the foreseeable future. Additionally, the trustees are currently seeking additional sources of funding in order to address the financial position. On this basis, the trustees believe it is appropriate to prepare the financial statements on a going concern basis.

Income and endowments

Income comprises charitable donations, grants and fundraising.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity, before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case-by-case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset, other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable, with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

The grants provided by the Department for Infrastructure, through the Transport Programme for People with Disabilities (TPPD), have been used solely for the purposes intended and in accordance with the terms and conditions of the grant.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2023

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 its resources, for example, allocating property costs by floor area, 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 trustee's 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.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2023

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
Plant and machinery	25% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose. In the case of the charity, restricted funds wholly comprise the funding received, and expenditure incurred in relation to the grant provided by The Department for Infrastructure, through the Transport Programme for People with Disabilities (TPPD).

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2023

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Disabled access facilities	4,888	16,926	21,814
Total for 2023	<u>4,888</u>	<u>16,926</u>	<u>21,814</u>
Total for 2022	<u>3,483</u>	<u>12,350</u>	<u>15,833</u>

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Disabled access facilities	5	7,577		7,582	7,650
Depreciation, amortisation and other similar costs		76	-	76	-
Staff costs		5,775	9,764	15,539	9,485
Governance costs	5	<u>263</u>	<u>642</u>	<u>905</u>	<u>840</u>
		<u>6,119</u>	<u>17,983</u>	<u>24,102</u>	<u>17,975</u>

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Disabled access facilities		7,577		7,582
Depreciation		76	-	76
Staff costs		5,775	9,764	15,539
Governance costs	5	<u>263</u>	<u>642</u>	<u>905</u>
Total for 2023		<u>6,119</u>	<u>17,983</u>	<u>24,102</u>
Total for 2022		<u>3,227</u>	<u>14,748</u>	<u>17,975</u>

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds General £	Restricted funds £	Total funds £
Insurance	-	2,059	2,059
Postage & Stationery	-	468	468
Telephone	-	374	374
Travel & subsistence	-	218	218
Bank charges	-	102	102
Depreciation	418	-	418
Release of capital grants	(342)	-	(342)
Legal & professional fees	-	1,200	1,200
Heat & light	-	3,156	3,156
Bank interest	5	-	5
Total for 2023	<u>81</u>	<u>7,577</u>	<u>7,658</u>
Total for 2022	<u>122</u>	<u>7,528</u>	<u>7,650</u>

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2023

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>418</u>	<u>556</u>

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

S Lynn

£1,200 (2022: £1,200) of expenses were reimbursed to S Lynn during the year.

Mr SM Lynn FCCA was the principal of an accountancy practice, which provided services to the charity.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	15,539	9,502
Other staff costs	<u>-</u>	<u>(17)</u>
	<u>15,539</u>	<u>9,485</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full-time equivalents was as follows:

	2022 No	2021 No
Administration and support staff	<u>2</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2023

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2022	<u>76,766</u>	<u>76,766</u>
At 31 March 2023	<u>76,766</u>	<u>76,766</u>
Depreciation		
At 1 April 2022	74,096	74,096
Charge for the year	<u>418</u>	<u>418</u>
At 31 March 2023	<u>75,514</u>	<u>75,514</u>
Net book value		
At 31 March 2023	<u><u>1,252</u></u>	<u><u>1,252</u></u>
At 31 March 2022	<u><u>1,670</u></u>	<u><u>1,670</u></u>

11 Debtors

	2023 £	2022 £
Trade debtors	-	1,029
Prepayments	<u>-</u>	<u>239</u>
	<u><u>-</u></u>	<u><u>1,268</u></u>

12 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u><u>3,278</u></u>	<u><u>4,840</u></u>

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2023

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	<u>606</u>	<u>1,224</u>

14 Creditors: amounts falling due after one year

	2023 £	2022 £
Deferred income	<u>1,026</u>	<u>1,368</u>

15 Share capital

16 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources Expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	12,780	4,888	(6,119)	11,549
Restricted funds	<u>(7,594)</u>	<u>16,926</u>	<u>(17,983)</u>	<u>(8,651)</u>
Total funds	<u>5,186</u>	<u>21,814</u>	<u>(24,102)</u>	<u>2,898</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	12,524	3,483	(3,227)	12,780
Restricted funds	<u>(5,196)</u>	<u>12,350</u>	<u>(14,748)</u>	<u>(7,594)</u>
Total funds	<u>7,328</u>	<u>15,833</u>	<u>(17,975)</u>	<u>5,186</u>

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2023

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	1,252	-	1,252
Current assets	10,297	(7,019)	3,278
Current liabilities	-	(606)	(606)
Creditors over 1 year	-	(1,026)	(1,026)
Total net assets	<u>11,549</u>	<u>(8,651)</u>	<u>2,898</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	1,670	-	1,670
Current assets	11,110	(5,002)	6,108
Current liabilities	-	(1,224)	(1,224)
Creditors over 1 year	-	(1,368)	(1,368)
Total net assets	<u>12,780</u>	<u>(7,594)</u>	<u>5,186</u>

Shopmobility Lisburn

Northern Ireland - Charity number 100505

Annual return

Registered Number NI039277

SHOPMOBILITY LISBURN

Micro-entity Accounts

31 March 2023

Micro-entity Balance Sheet as at 31 March 2023

	<i>Notes</i>	2023	2022
		£	£
Fixed Assets		1,252	1,670
Current Assets		3,278	6,108
Creditors: amounts falling due within one year		(606)	(1,224)
Net current assets (liabilities)		<u>2,672</u>	<u>4,884</u>
Total assets less current liabilities		<u>3,924</u>	<u>6,554</u>
Creditors: amounts falling due after more than one year		(1,026)	(1,368)
Total net assets (liabilities)		<u>2,898</u>	<u>5,186</u>
Reserves		<u>2,898</u>	<u>5,186</u>

- For the year ending 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.
- The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 12 September 2023

And signed on their behalf by:

T Honeyford, Director

Notes to the Micro-entity Accounts for the period ended 31 March 2023**1 Employees**

	<i>2023</i>	<i>2022</i>
Average number of employees during the period	1	1

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

Shopmobility Lisburn

Northern Ireland - Charity number 100505

Accounts

Company registration number: NI039277

Charity registration number: NIC100505

Shopmobility Lisburn

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Shopmobility Lisburn

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Shopmobility Lisburn

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 2022.

Objectives and activities

Objects and aims

The charity exists to provide mobility equipment in the Lisburn area.

The charity aims to provide the relief of permanently disabled persons by providing and encouraging the provision of services which facilitate independence in daily living activities and active participation in their full integration into society.

Objectives, strategies and activities

Funding has been received throughout the period to facilitate the provision and maintenance of mobility equipment.

The financial statements reflect a disappointing year, unfortunately incurring a deficit, which has been charged to reserves. The trustees further recognise the challenges faced by its staff and members during another difficult year including the COVID-19 pandemic. Equipment was maintained during the year. The trustees are disappointed with the charity's results and continue to review the charity's long term viability, while continuing with their current activities for the foreseeable future.

The trustees are satisfied that all grants, including the grant provided by the Department for Infrastructure, through the Transport Programme for People with Disabilities (TPPD), have been used solely for the purposes intended and in accordance with the terms and conditions of the grants.

Public benefit

In line with its stated aims and objectives, as noted above, the trustees are confident that the charity is undertaking activities which provide public benefit to those who avail of its services.

Use of volunteers

The charity is reliant upon the work of volunteers. The trustees acknowledge that all volunteers are integral to the success of the charity's activities.

Going concern

The financial statements have been prepared under the assumption that the charity will continue to operate as a going concern. As a result of the financial performance, the charity is reliant upon the continued support of its funders. The trustees are currently evaluating additional sources of funding. They are confident that the current sources of funding will continue for the foreseeable future. On this basis, the trustees believe it is appropriate to prepare the financial statements on a going concern basis.

Shopmobility Lisburn

Trustees' Report

Reference and Administrative Details

Charity Registration Number: NIC100505

Company Registration Number: NI039277

The charity is incorporated in Northern Ireland.

Registered Office: Stuart M Lynn & Co
16d Castle Street
LISBURN
Co. Antrim
BT27 4XD

Principal Office: Stuart M Lynn & Co
16d Castle Street
LISBURN
Co. Antrim
BT27 4XD

Accountants: Roberts & Co
52a Bachelors Walk
Lisburn
Co. Antrim
BT28 1XN

Bankers: First Trust Bank
34-36 Market Square
LISBURN
BT28 1AG

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees: T Honeyford
R Dowling
S Lynn
K Marshall

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee, governed by its Memorandum and Articles of Association. It has been granted charitable status by The Charity Commission for Northern Ireland, under registration number NIC100505.

Shopmobility Lisburn

Trustees' Report

Recruitment and appointment of trustees

If appropriate, new trustees are invited onto the board at the annual general meeting. There are no specific requirements regarding skills or experience. However, the current trustees recognise the importance of a diverse and competent board and this will impact on any nomination. Those who are invited will be involved with the charity and will be held in high regard for their work.

Induction and training of trustees

New trustees receive appropriate induction procedures and training upon appointment.

Arrangements for setting key management personnel remuneration

No trustees receive remuneration.

Organisational structure

The trustees are responsible for the day to day running of the charity. The trustees meet on a bi-monthly basis.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

Shopmobility Lisburn

Trustees' Report

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Shopmobility Lisburn

Trustees' Report

Statement of Trustees' Responsibilities

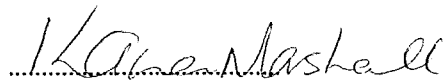
The trustees (who are also the directors of Shopmobility Lisburn for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 its incoming resources and application of resources, including its income and expenditure, 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 UK Accounting Standards 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 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 30 August 2022 and signed on its behalf by:


.....
K Marshall
Trustee

Shopmobility Lisburn

Independent Examiner's Report to the trustees of Shopmobility Lisburn ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

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').

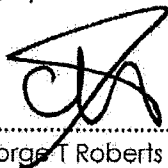
Having satisfied myself that the accounts of Shopmobility Lisburn are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 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 Shopmobility Lisburn 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. I confirm that I am independent of the charity.



.....
George T Roberts FCA
Roberts & Co
Chartered Accountants
52a Bachelors Walk
LISBURN
Co. Antrim
BT28 1XN.

30 August 2022

Shopmobility Lisburn

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Charitable activities	3	3,483	12,350	15,833
Total income		<u>3,483</u>	<u>12,350</u>	<u>15,833</u>
Expenditure on:				
Charitable activities	4	(3,227)	(14,748)	(17,975)
Total expenditure		<u>(3,227)</u>	<u>(14,748)</u>	<u>(17,975)</u>
Net income/(expenditure)		<u>256</u>	<u>(2,398)</u>	<u>(2,142)</u>
Net movement in funds		256	(2,398)	(2,142)
Reconciliation of funds				
Total funds brought forward		<u>12,524</u>	<u>(5,196)</u>	<u>7,328</u>
Total funds carried forward	16	<u>12,780</u>	<u>(7,594)</u>	<u>5,186</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Charitable activities	3	4,250	20,481	24,731
Total income		<u>4,250</u>	<u>20,481</u>	<u>24,731</u>
Expenditure on:				
Charitable activities	4	(529)	(17,191)	(17,720)
Total expenditure		<u>(529)</u>	<u>(17,191)</u>	<u>(17,720)</u>
Net income		<u>3,721</u>	<u>3,290</u>	<u>7,011</u>
Net movement in funds		3,721	3,290	7,011
Reconciliation of funds				
Total funds brought forward		<u>8,803</u>	<u>(8,486)</u>	<u>317</u>
Total funds carried forward	16	<u>12,524</u>	<u>(5,196)</u>	<u>7,328</u>

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2021 is shown in note 16.

The notes on pages 10 to 19 form an integral part of these financial statements.

Shopmobility Lisburn

(Registration number: NI039277)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	1,670	2,226
Current assets			
Debtors	11	1,268	3,327
Cash at bank and in hand	12	<u>4,840</u>	<u>7,707</u>
		6,108	11,034
Creditors: Amounts falling due within one year	13	<u>(1,224)</u>	<u>(4,108)</u>
Net current assets		<u>4,884</u>	<u>6,926</u>
Total assets less current liabilities		6,554	9,152
Creditors: Amounts falling due after more than one year	14	<u>(1,368)</u>	<u>(1,824)</u>
Net assets		<u>5,186</u>	<u>7,328</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		(7,594)	(5,196)
Unrestricted income funds			
Unrestricted funds		<u>12,780</u>	<u>12,524</u>
Total funds	16	<u>5,186</u>	<u>7,328</u>

The notes on pages 10 to 19 form an integral part of these financial statements.

Shopmobility Lisburn

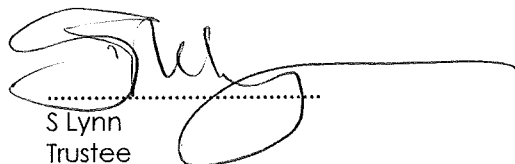
(Registration number: NI039277) Balance Sheet as at 31 March 2022

For the financial year ending 31 March 2022 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 19 were approved by the trustees, and authorised for issue on 30 August 2022 and signed on their behalf by:



.....
S Lynn
Trustee

The notes on pages 10 to 19 form an integral part of these financial statements.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by share capital, incorporated in Northern Ireland.

The address of its registered office is:

Stuart M Lynn & Co
16d Castle Street
LISBURN
Co. Antrim
BT27 4XD

The principal place of business is:

Stuart M Lynn & Co
16d Castle Street
LISBURN
Co. Antrim
BT27 4XD

These financial statements were authorised for issue by the trustees on 30 August 2022.

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

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Shopmobility Lisburn 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.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

Going concern

The financial statements have been prepared under the assumption that the charity will continue to operate as a going concern. Despite this year's deficit, the charity's reserves have remained in a positive value. There is a material uncertainty related to these events that may cast significant doubt on the charity's ability to continue as a going concern and, therefore, may be unable to realise its assets and discharge its liabilities in the normal course of its operations. The charity is reliant upon the continued support of its funders. The trustees are confident that this support will continue for the foreseeable future. Additionally, the trustees are currently seeking additional sources of funding in order to address the financial position. On this basis, the trustees believe it is appropriate to prepare the financial statements on a going concern basis.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Income comprises charitable donations, grants and fundraising.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity, before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset, other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable, with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

The grants provided by the Department for Infrastructure, through the Transport Programme for People with Disabilities (TPPD), has been used solely for the purposes intended and in accordance with the terms and conditions of the grant.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

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 its resources, for example, allocating property costs by floor area, 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's 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.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

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
Plant and machinery	25% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose. In the case of the charity, restricted funds wholly comprise the funding received and expenditure incurred in relation to the grant provided by The Department for Infrastructure, through the Transport Programme for People with Disabilities (TPPD).

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Disabled access facilities	3,483	12,350	15,833
Total for 2022	3,483	12,350	15,833
Total for 2021	4,250	20,481	24,731

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Disabled access facilities		122	7,528	7,650	7,594
Depreciation, amortisation and other similar costs		-	-	-	742
Staff costs		2,858	6,627	9,485	8,544
Governance costs	5	247	593	840	840
		3,227	14,748	17,975	17,720
			Unrestricted funds General £	Restricted funds £	Total funds £
Disabled access facilities			122	7,528	7,650
Staff costs			2,858	6,627	9,485
Governance costs	5		247	593	840
Total for 2022			3,227	14,748	17,975
Total for 2021			529	17,191	17,720

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

5 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds General £	Restricted funds £	Total funds £
Insurance	-	1,723	1,723
Equipment repairs	-	1,884	1,884
Telephone	-	291	291
Travel & subsistence	-	108	108
Bank charges	-	51	51
Depreciation	556	-	556
Release of capital grants	(456)	-	(456)
Legal & professional fees	-	1,200	1,200
Heat & light	-	2,271	2,271
Bank interest	22	-	22
Total for 2022	<u>122</u>	<u>7,528</u>	<u>7,650</u>
Total for 2021	<u>282</u>	<u>8,053</u>	<u>8,335</u>

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>556</u>	<u>742</u>

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

S Lynn

£1,200 (2021: £1,200) of expenses were reimbursed to S Lynn during the year.

Mr SM Lynn FCCA is the principal of an accountancy practice, which provides services to the charity.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	9,502	8,334
Other staff costs	<u>(17)</u>	<u>210</u>
	<u>9,485</u>	<u>8,544</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Administration and support staff	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2021	<u>76,766</u>	<u>76,766</u>
At 31 March 2022	<u>76,766</u>	<u>76,766</u>
Depreciation		
At 1 April 2021	74,540	74,540
Charge for the year	<u>556</u>	<u>556</u>
At 31 March 2022	<u>75,096</u>	<u>75,096</u>
Net book value		
At 31 March 2022	<u>1,670</u>	<u>1,670</u>
At 31 March 2021	<u>2,226</u>	<u>2,226</u>

11 Debtors

	2022 £	2021 £
Trade debtors	1,029	3,088
Prepayments	<u>239</u>	<u>239</u>
	<u>1,268</u>	<u>3,327</u>

12 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>4,840</u>	<u>7,707</u>

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	<u>1,224</u>	<u>4,108</u>

14 Creditors: amounts falling due after one year

	2022 £	2021 £
Deferred income	<u>1,368</u>	<u>1,824</u>

15 Share capital

16 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	12,524	3,483	(3,227)	12,780
Restricted funds	<u>(5,196)</u>	<u>12,350</u>	<u>(14,748)</u>	<u>(7,594)</u>
Total funds	<u>7,328</u>	<u>15,833</u>	<u>(17,975)</u>	<u>5,186</u>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	8,803	4,250	(529)	12,524
Restricted funds	<u>(8,486)</u>	<u>20,481</u>	<u>(17,191)</u>	<u>(5,196)</u>
Total funds	<u>317</u>	<u>24,731</u>	<u>(17,720)</u>	<u>7,328</u>

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	1,670	-	1,670
Current assets	11,110	(5,002)	6,108
Current liabilities	-	(1,224)	(1,224)
Creditors over 1 year	-	(1,368)	(1,368)
	12,780	(7,594)	5,186
Total net assets	12,780	(7,594)	5,186
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	2,226	-	2,226
Current assets	11,035	-	11,035
Current liabilities	(737)	(3,372)	(4,109)
Creditors over 1 year	-	(1,824)	(1,824)
	12,524	(5,196)	7,328
Total net assets	12,524	(5,196)	7,328

Shopmobility Lisburn

Northern Ireland - Charity number 100505

Annual report

Company registration number: NI039277

Charity registration number: NIC100505

Shopmobility Lisburn

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Shopmobility Lisburn

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Shopmobility Lisburn

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 2022.

Objectives and activities

Objects and aims

The charity exists to provide mobility equipment in the Lisburn area.

The charity aims to provide the relief of permanently disabled persons by providing and encouraging the provision of services which facilitate independence in daily living activities and active participation in their full integration into society.

Objectives, strategies and activities

Funding has been received throughout the period to facilitate the provision and maintenance of mobility equipment.

The financial statements reflect a disappointing year, unfortunately incurring a deficit, which has been charged to reserves. The trustees further recognise the challenges faced by its staff and members during another difficult year including the COVID-19 pandemic. Equipment was maintained during the year. The trustees are disappointed with the charity's results and continue to review the charity's long term viability, while continuing with their current activities for the foreseeable future.

The trustees are satisfied that all grants, including the grant provided by the Department for Infrastructure, through the Transport Programme for People with Disabilities (TPPD), have been used solely for the purposes intended and in accordance with the terms and conditions of the grants.

Public benefit

In line with its stated aims and objectives, as noted above, the trustees are confident that the charity is undertaking activities which provide public benefit to those who avail of its services.

Use of volunteers

The charity is reliant upon the work of volunteers. The trustees acknowledge that all volunteers are integral to the success of the charity's activities.

Going concern

The financial statements have been prepared under the assumption that the charity will continue to operate as a going concern. As a result of the financial performance, the charity is reliant upon the continued support of its funders. The trustees are currently evaluating additional sources of funding. They are confident that the current sources of funding will continue for the foreseeable future. On this basis, the trustees believe it is appropriate to prepare the financial statements on a going concern basis.

Shopmobility Lisburn

Trustees' Report

Reference and Administrative Details

Charity Registration Number: NIC100505

Company Registration Number: NI039277

The charity is incorporated in Northern Ireland.

Registered Office: Stuart M Lynn & Co
16d Castle Street
LISBURN
Co. Antrim
BT27 4XD

Principal Office: Stuart M Lynn & Co
16d Castle Street
LISBURN
Co. Antrim
BT27 4XD

Accountants: Roberts & Co
52a Bachelors Walk
Lisburn
Co. Antrim
BT28 1XN

Bankers: First Trust Bank
34-36 Market Square
LISBURN
BT28 1AG

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees: T Honeyford
R Dowling
S Lynn
K Marshall

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee, governed by its Memorandum and Articles of Association. It has been granted charitable status by The Charity Commission for Northern Ireland, under registration number NIC100505.

Shopmobility Lisburn

Trustees' Report

Recruitment and appointment of trustees

If appropriate, new trustees are invited onto the board at the annual general meeting. There are no specific requirements regarding skills or experience. However, the current trustees recognise the importance of a diverse and competent board and this will impact on any nomination. Those who are invited will be involved with the charity and will be held in high regard for their work.

Induction and training of trustees

New trustees receive appropriate induction procedures and training upon appointment.

Arrangements for setting key management personnel remuneration

No trustees receive remuneration.

Organisational structure

The trustees are responsible for the day to day running of the charity. The trustees meet on a bi-monthly basis.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

Shopmobility Lisburn

Trustees' Report

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Shopmobility Lisburn

Trustees' Report

Statement of Trustees' Responsibilities

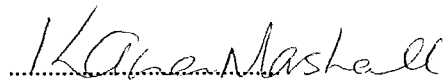
The trustees (who are also the directors of Shopmobility Lisburn for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 its incoming resources and application of resources, including its income and expenditure, 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 UK Accounting Standards 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 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 30 August 2022 and signed on its behalf by:


.....
K Marshall
Trustee

Shopmobility Lisburn

Independent Examiner's Report to the trustees of Shopmobility Lisburn ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

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').

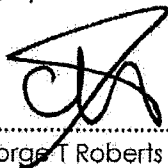
Having satisfied myself that the accounts of Shopmobility Lisburn are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 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 Shopmobility Lisburn 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. I confirm that I am independent of the charity.



.....
George T Roberts FCA
Roberts & Co
Chartered Accountants
52a Bachelors Walk
LISBURN
Co. Antrim
BT28 1XN.

30 August 2022

Shopmobility Lisburn

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Charitable activities	3	3,483	12,350	15,833
Total income		<u>3,483</u>	<u>12,350</u>	<u>15,833</u>
Expenditure on:				
Charitable activities	4	(3,227)	(14,748)	(17,975)
Total expenditure		<u>(3,227)</u>	<u>(14,748)</u>	<u>(17,975)</u>
Net income/(expenditure)		<u>256</u>	<u>(2,398)</u>	<u>(2,142)</u>
Net movement in funds		256	(2,398)	(2,142)
Reconciliation of funds				
Total funds brought forward		<u>12,524</u>	<u>(5,196)</u>	<u>7,328</u>
Total funds carried forward	16	<u>12,780</u>	<u>(7,594)</u>	<u>5,186</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Charitable activities	3	4,250	20,481	24,731
Total income		<u>4,250</u>	<u>20,481</u>	<u>24,731</u>
Expenditure on:				
Charitable activities	4	(529)	(17,191)	(17,720)
Total expenditure		<u>(529)</u>	<u>(17,191)</u>	<u>(17,720)</u>
Net income		<u>3,721</u>	<u>3,290</u>	<u>7,011</u>
Net movement in funds		3,721	3,290	7,011
Reconciliation of funds				
Total funds brought forward		<u>8,803</u>	<u>(8,486)</u>	<u>317</u>
Total funds carried forward	16	<u>12,524</u>	<u>(5,196)</u>	<u>7,328</u>

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2021 is shown in note 16.

The notes on pages 10 to 19 form an integral part of these financial statements.

Shopmobility Lisburn

(Registration number: NI039277)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	1,670	2,226
Current assets			
Debtors	11	1,268	3,327
Cash at bank and in hand	12	<u>4,840</u>	<u>7,707</u>
		6,108	11,034
Creditors: Amounts falling due within one year	13	<u>(1,224)</u>	<u>(4,108)</u>
Net current assets		<u>4,884</u>	<u>6,926</u>
Total assets less current liabilities		6,554	9,152
Creditors: Amounts falling due after more than one year	14	<u>(1,368)</u>	<u>(1,824)</u>
Net assets		<u>5,186</u>	<u>7,328</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		(7,594)	(5,196)
Unrestricted income funds			
Unrestricted funds		<u>12,780</u>	<u>12,524</u>
Total funds	16	<u>5,186</u>	<u>7,328</u>

The notes on pages 10 to 19 form an integral part of these financial statements.

Shopmobility Lisburn

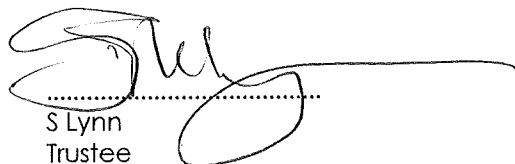
(Registration number: NI039277) Balance Sheet as at 31 March 2022

For the financial year ending 31 March 2022 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 19 were approved by the trustees, and authorised for issue on 30 August 2022 and signed on their behalf by:



.....
S Lynn
Trustee

The notes on pages 10 to 19 form an integral part of these financial statements.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by share capital, incorporated in Northern Ireland.

The address of its registered office is:

Stuart M Lynn & Co
16d Castle Street
LISBURN
Co. Antrim
BT27 4XD

The principal place of business is:

Stuart M Lynn & Co
16d Castle Street
LISBURN
Co. Antrim
BT27 4XD

These financial statements were authorised for issue by the trustees on 30 August 2022.

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

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Shopmobility Lisburn 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.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

Going concern

The financial statements have been prepared under the assumption that the charity will continue to operate as a going concern. Despite this year's deficit, the charity's reserves have remained in a positive value. There is a material uncertainty related to these events that may cast significant doubt on the charity's ability to continue as a going concern and, therefore, may be unable to realise its assets and discharge its liabilities in the normal course of its operations. The charity is reliant upon the continued support of its funders. The trustees are confident that this support will continue for the foreseeable future. Additionally, the trustees are currently seeking additional sources of funding in order to address the financial position. On this basis, the trustees believe it is appropriate to prepare the financial statements on a going concern basis.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Income comprises charitable donations, grants and fundraising.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity, before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset, other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable, with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

The grants provided by the Department for Infrastructure, through the Transport Programme for People with Disabilities (TPPD), has been used solely for the purposes intended and in accordance with the terms and conditions of the grant.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

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 its resources, for example, allocating property costs by floor area, 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's 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.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

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
Plant and machinery	25% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose. In the case of the charity, restricted funds wholly comprise the funding received and expenditure incurred in relation to the grant provided by The Department for Infrastructure, through the Transport Programme for People with Disabilities (TPPD).

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Disabled access facilities	3,483	12,350	15,833
Total for 2022	3,483	12,350	15,833
Total for 2021	4,250	20,481	24,731

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Disabled access facilities		122	7,528	7,650	7,594
Depreciation, amortisation and other similar costs		-	-	-	742
Staff costs		2,858	6,627	9,485	8,544
Governance costs	5	247	593	840	840
		3,227	14,748	17,975	17,720

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Disabled access facilities		122	7,528	7,650
Staff costs		2,858	6,627	9,485
Governance costs	5	247	593	840
Total for 2022		3,227	14,748	17,975
Total for 2021		529	17,191	17,720

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

5 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds General £	Restricted funds £	Total funds £
Insurance	-	1,723	1,723
Equipment repairs	-	1,884	1,884
Telephone	-	291	291
Travel & subsistence	-	108	108
Bank charges	-	51	51
Depreciation	556	-	556
Release of capital grants	(456)	-	(456)
Legal & professional fees	-	1,200	1,200
Heat & light	-	2,271	2,271
Bank interest	22	-	22
Total for 2022	<u>122</u>	<u>7,528</u>	<u>7,650</u>
Total for 2021	<u>282</u>	<u>8,053</u>	<u>8,335</u>

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>556</u>	<u>742</u>

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

S Lynn

£1,200 (2021: £1,200) of expenses were reimbursed to S Lynn during the year.

Mr SM Lynn FCCA is the principal of an accountancy practice, which provides services to the charity.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	9,502	8,334
Other staff costs	<u>(17)</u>	<u>210</u>
	<u>9,485</u>	<u>8,544</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Administration and support staff	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2021	<u>76,766</u>	<u>76,766</u>
At 31 March 2022	<u>76,766</u>	<u>76,766</u>
Depreciation		
At 1 April 2021	74,540	74,540
Charge for the year	<u>556</u>	<u>556</u>
At 31 March 2022	<u>75,096</u>	<u>75,096</u>
Net book value		
At 31 March 2022	<u>1,670</u>	<u>1,670</u>
At 31 March 2021	<u>2,226</u>	<u>2,226</u>

11 Debtors

	2022 £	2021 £
Trade debtors	1,029	3,088
Prepayments	<u>239</u>	<u>239</u>
	<u>1,268</u>	<u>3,327</u>

12 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>4,840</u>	<u>7,707</u>

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	<u>1,224</u>	<u>4,108</u>

14 Creditors: amounts falling due after one year

	2022 £	2021 £
Deferred income	<u>1,368</u>	<u>1,824</u>

15 Share capital

16 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	12,524	3,483	(3,227)	12,780
Restricted funds	<u>(5,196)</u>	<u>12,350</u>	<u>(14,748)</u>	<u>(7,594)</u>
Total funds	<u>7,328</u>	<u>15,833</u>	<u>(17,975)</u>	<u>5,186</u>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	8,803	4,250	(529)	12,524
Restricted funds	<u>(8,486)</u>	<u>20,481</u>	<u>(17,191)</u>	<u>(5,196)</u>
Total funds	<u>317</u>	<u>24,731</u>	<u>(17,720)</u>	<u>7,328</u>

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	1,670	-	1,670
Current assets	11,110	(5,002)	6,108
Current liabilities	-	(1,224)	(1,224)
Creditors over 1 year	-	(1,368)	(1,368)
	12,780	(7,594)	5,186
Total net assets	12,780	(7,594)	5,186
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	2,226	-	2,226
Current assets	11,035	-	11,035
Current liabilities	(737)	(3,372)	(4,109)
Creditors over 1 year	-	(1,824)	(1,824)
	12,524	(5,196)	7,328
Total net assets	12,524	(5,196)	7,328

Shopmobility Lisburn

Northern Ireland - Charity number 100505

Annual return

Company registration number: NI039277

Charity registration number: NIC100505

Shopmobility Lisburn

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Shopmobility Lisburn

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Shopmobility Lisburn

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 2022.

Objectives and activities

Objects and aims

The charity exists to provide mobility equipment in the Lisburn area.

The charity aims to provide the relief of permanently disabled persons by providing and encouraging the provision of services which facilitate independence in daily living activities and active participation in their full integration into society.

Objectives, strategies and activities

Funding has been received throughout the period to facilitate the provision and maintenance of mobility equipment.

The financial statements reflect a disappointing year, unfortunately incurring a deficit, which has been charged to reserves. The trustees further recognise the challenges faced by its staff and members during another difficult year including the COVID-19 pandemic. Equipment was maintained during the year. The trustees are disappointed with the charity's results and continue to review the charity's long term viability, while continuing with their current activities for the foreseeable future.

The trustees are satisfied that all grants, including the grant provided by the Department for Infrastructure, through the Transport Programme for People with Disabilities (TPPD), have been used solely for the purposes intended and in accordance with the terms and conditions of the grants.

Public benefit

In line with its stated aims and objectives, as noted above, the trustees are confident that the charity is undertaking activities which provide public benefit to those who avail of its services.

Use of volunteers

The charity is reliant upon the work of volunteers. The trustees acknowledge that all volunteers are integral to the success of the charity's activities.

Going concern

The financial statements have been prepared under the assumption that the charity will continue to operate as a going concern. As a result of the financial performance, the charity is reliant upon the continued support of its funders. The trustees are currently evaluating additional sources of funding. They are confident that the current sources of funding will continue for the foreseeable future. On this basis, the trustees believe it is appropriate to prepare the financial statements on a going concern basis.

Shopmobility Lisburn

Trustees' Report

Reference and Administrative Details

Charity Registration Number: NIC100505

Company Registration Number: NI039277

The charity is incorporated in Northern Ireland.

Registered Office: Stuart M Lynn & Co
16d Castle Street
LISBURN
Co. Antrim
BT27 4XD

Principal Office: Stuart M Lynn & Co
16d Castle Street
LISBURN
Co. Antrim
BT27 4XD

Accountants: Roberts & Co
52a Bachelors Walk
Lisburn
Co. Antrim
BT28 1XN

Bankers: First Trust Bank
34-36 Market Square
LISBURN
BT28 1AG

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees: T Honeyford
R Dowling
S Lynn
K Marshall

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee, governed by its Memorandum and Articles of Association. It has been granted charitable status by The Charity Commission for Northern Ireland, under registration number NIC100505.

Shopmobility Lisburn

Trustees' Report

Recruitment and appointment of trustees

If appropriate, new trustees are invited onto the board at the annual general meeting. There are no specific requirements regarding skills or experience. However, the current trustees recognise the importance of a diverse and competent board and this will impact on any nomination. Those who are invited will be involved with the charity and will be held in high regard for their work.

Induction and training of trustees

New trustees receive appropriate induction procedures and training upon appointment.

Arrangements for setting key management personnel remuneration

No trustees receive remuneration.

Organisational structure

The trustees are responsible for the day to day running of the charity. The trustees meet on a bi-monthly basis.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

Shopmobility Lisburn

Trustees' Report

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Shopmobility Lisburn

Trustees' Report

Statement of Trustees' Responsibilities

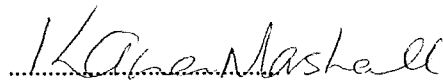
The trustees (who are also the directors of Shopmobility Lisburn for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 its incoming resources and application of resources, including its income and expenditure, 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 UK Accounting Standards 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 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 30 August 2022 and signed on its behalf by:


K Marshall
Trustee

Shopmobility Lisburn

Independent Examiner's Report to the trustees of Shopmobility Lisburn ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

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').

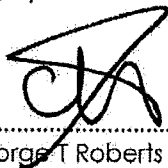
Having satisfied myself that the accounts of Shopmobility Lisburn are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 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 Shopmobility Lisburn 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. I confirm that I am independent of the charity.



.....
George T Roberts FCA
Roberts & Co
Chartered Accountants
52a Bachelors Walk
LISBURN
Co. Antrim
BT28 1XN.

30 August 2022

Shopmobility Lisburn

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Charitable activities	3	3,483	12,350	15,833
Total income		<u>3,483</u>	<u>12,350</u>	<u>15,833</u>
Expenditure on:				
Charitable activities	4	(3,227)	(14,748)	(17,975)
Total expenditure		<u>(3,227)</u>	<u>(14,748)</u>	<u>(17,975)</u>
Net income/(expenditure)		<u>256</u>	<u>(2,398)</u>	<u>(2,142)</u>
Net movement in funds		256	(2,398)	(2,142)
Reconciliation of funds				
Total funds brought forward		<u>12,524</u>	<u>(5,196)</u>	<u>7,328</u>
Total funds carried forward	16	<u>12,780</u>	<u>(7,594)</u>	<u>5,186</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Charitable activities	3	4,250	20,481	24,731
Total income		<u>4,250</u>	<u>20,481</u>	<u>24,731</u>
Expenditure on:				
Charitable activities	4	(529)	(17,191)	(17,720)
Total expenditure		<u>(529)</u>	<u>(17,191)</u>	<u>(17,720)</u>
Net income		<u>3,721</u>	<u>3,290</u>	<u>7,011</u>
Net movement in funds		3,721	3,290	7,011
Reconciliation of funds				
Total funds brought forward		<u>8,803</u>	<u>(8,486)</u>	<u>317</u>
Total funds carried forward	16	<u>12,524</u>	<u>(5,196)</u>	<u>7,328</u>

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2021 is shown in note 16.

The notes on pages 10 to 19 form an integral part of these financial statements.

Shopmobility Lisburn

(Registration number: NI039277)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	1,670	2,226
Current assets			
Debtors	11	1,268	3,327
Cash at bank and in hand	12	<u>4,840</u>	<u>7,707</u>
		6,108	11,034
Creditors: Amounts falling due within one year	13	<u>(1,224)</u>	<u>(4,108)</u>
Net current assets		<u>4,884</u>	<u>6,926</u>
Total assets less current liabilities		6,554	9,152
Creditors: Amounts falling due after more than one year	14	<u>(1,368)</u>	<u>(1,824)</u>
Net assets		<u>5,186</u>	<u>7,328</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		(7,594)	(5,196)
Unrestricted income funds			
Unrestricted funds		<u>12,780</u>	<u>12,524</u>
Total funds	16	<u>5,186</u>	<u>7,328</u>

The notes on pages 10 to 19 form an integral part of these financial statements.

Shopmobility Lisburn

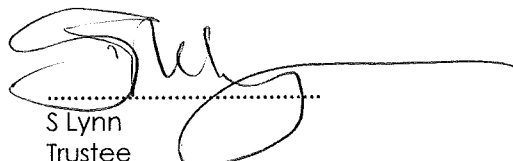
(Registration number: NI039277) Balance Sheet as at 31 March 2022

For the financial year ending 31 March 2022 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 19 were approved by the trustees, and authorised for issue on 30 August 2022 and signed on their behalf by:



.....
S Lynn
Trustee

The notes on pages 10 to 19 form an integral part of these financial statements.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by share capital, incorporated in Northern Ireland.

The address of its registered office is:

Stuart M Lynn & Co
16d Castle Street
LISBURN
Co. Antrim
BT27 4XD

The principal place of business is:

Stuart M Lynn & Co
16d Castle Street
LISBURN
Co. Antrim
BT27 4XD

These financial statements were authorised for issue by the trustees on 30 August 2022.

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

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Shopmobility Lisburn 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.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

Going concern

The financial statements have been prepared under the assumption that the charity will continue to operate as a going concern. Despite this year's deficit, the charity's reserves have remained in a positive value. There is a material uncertainty related to these events that may cast significant doubt on the charity's ability to continue as a going concern and, therefore, may be unable to realise its assets and discharge its liabilities in the normal course of its operations. The charity is reliant upon the continued support of its funders. The trustees are confident that this support will continue for the foreseeable future. Additionally, the trustees are currently seeking additional sources of funding in order to address the financial position. On this basis, the trustees believe it is appropriate to prepare the financial statements on a going concern basis.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Income comprises charitable donations, grants and fundraising.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity, before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset, other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable, with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

The grants provided by the Department for Infrastructure, through the Transport Programme for People with Disabilities (TPPD), has been used solely for the purposes intended and in accordance with the terms and conditions of the grant.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

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 its resources, for example, allocating property costs by floor area, 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's 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.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

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
Plant and machinery	25% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose. In the case of the charity, restricted funds wholly comprise the funding received and expenditure incurred in relation to the grant provided by The Department for Infrastructure, through the Transport Programme for People with Disabilities (TPPD).

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Disabled access facilities	3,483	12,350	15,833
Total for 2022	3,483	12,350	15,833
Total for 2021	4,250	20,481	24,731

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Disabled access facilities		122	7,528	7,650	7,594
Depreciation, amortisation and other similar costs		-	-	-	742
Staff costs		2,858	6,627	9,485	8,544
Governance costs	5	247	593	840	840
		3,227	14,748	17,975	17,720
			Unrestricted funds General £	Restricted funds £	Total funds £
Disabled access facilities			122	7,528	7,650
Staff costs			2,858	6,627	9,485
Governance costs	5		247	593	840
Total for 2022			3,227	14,748	17,975
Total for 2021			529	17,191	17,720

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

5 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds General £	Restricted funds £	Total funds £
Insurance	-	1,723	1,723
Equipment repairs	-	1,884	1,884
Telephone	-	291	291
Travel & subsistence	-	108	108
Bank charges	-	51	51
Depreciation	556	-	556
Release of capital grants	(456)	-	(456)
Legal & professional fees	-	1,200	1,200
Heat & light	-	2,271	2,271
Bank interest	22	-	22
Total for 2022	<u>122</u>	<u>7,528</u>	<u>7,650</u>
Total for 2021	<u>282</u>	<u>8,053</u>	<u>8,335</u>

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>556</u>	<u>742</u>

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

S Lynn

£1,200 (2021: £1,200) of expenses were reimbursed to S Lynn during the year.

Mr SM Lynn FCCA is the principal of an accountancy practice, which provides services to the charity.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	9,502	8,334
Other staff costs	<u>(17)</u>	<u>210</u>
	<u>9,485</u>	<u>8,544</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Administration and support staff	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2021	<u>76,766</u>	<u>76,766</u>
At 31 March 2022	<u>76,766</u>	<u>76,766</u>
Depreciation		
At 1 April 2021	74,540	74,540
Charge for the year	<u>556</u>	<u>556</u>
At 31 March 2022	<u>75,096</u>	<u>75,096</u>
Net book value		
At 31 March 2022	<u>1,670</u>	<u>1,670</u>
At 31 March 2021	<u>2,226</u>	<u>2,226</u>

11 Debtors

	2022 £	2021 £
Trade debtors	1,029	3,088
Prepayments	<u>239</u>	<u>239</u>
	<u>1,268</u>	<u>3,327</u>

12 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>4,840</u>	<u>7,707</u>

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	<u>1,224</u>	<u>4,108</u>

14 Creditors: amounts falling due after one year

	2022 £	2021 £
Deferred income	<u>1,368</u>	<u>1,824</u>

15 Share capital

16 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	12,524	3,483	(3,227)	12,780
Restricted funds	<u>(5,196)</u>	<u>12,350</u>	<u>(14,748)</u>	<u>(7,594)</u>
Total funds	<u>7,328</u>	<u>15,833</u>	<u>(17,975)</u>	<u>5,186</u>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	8,803	4,250	(529)	12,524
Restricted funds	<u>(8,486)</u>	<u>20,481</u>	<u>(17,191)</u>	<u>(5,196)</u>
Total funds	<u>317</u>	<u>24,731</u>	<u>(17,720)</u>	<u>7,328</u>

Shopmobility Lisburn

Notes to the Financial Statements for the Year Ended 31 March 2022

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	1,670	-	1,670
Current assets	11,110	(5,002)	6,108
Current liabilities	-	(1,224)	(1,224)
Creditors over 1 year	-	(1,368)	(1,368)
	12,780	(7,594)	5,186
Total net assets	12,780	(7,594)	5,186
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	2,226	-	2,226
Current assets	11,035	-	11,035
Current liabilities	(737)	(3,372)	(4,109)
Creditors over 1 year	-	(1,824)	(1,824)
	12,524	(5,196)	7,328
Total net assets	12,524	(5,196)	7,328