

# Shopmobility Belfast Limited

Northern Ireland · Charity number 102592

## Details

Status	Received
Registered	2015-10-06
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	Westgate House 2-6 Queen Street Belfast Bt1 6Ed Bt1 6ed BT1 6ED
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Email	<a href="mailto:info@shopmobilitybelfast.co.uk">info@shopmobilitybelfast.co.uk</a>
Website	<a href="http://www.shopmobilitybelfast.co.uk">www.shopmobilitybelfast.co.uk</a>

## Activities

**Purposes:** The objects for which Company is established are – For the relief of persons with permanent or temporary mobility, physical, sensory or mental disabilities in, or visiting, Belfast and the area surrounding Belfast and to promote the welfare and independence of such persons and assist and enable them to go to shops and places of interest in that area.

**What the charity does:** The advancement of health or the saving of lives, The advancement of citizenship or community development, 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, Economic development, Human rights/equality, Medical/health/sickness, Research/evaluation, Volunteer development

**Who the charity helps:** Carers, Children (5-13 year olds), General public, Learning disabilities, Mental health, Older people, Physical disabilities, Sensory disabilities, Voluntary and community sector, Volunteers

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£290,181	£331,195	£-61,719	7

# Trustees

Name	Role	Appointed
Colin Flinn		
David Rogan		
Jennifer Walsh		

**Shopmobility Belfast Limited**

Northern Ireland - Charity number 102592

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# Accounts

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# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025			2024	
	Note	Unrestricted funds £	DFI Restricted funds	Restricted funds £	Total funds £	Total funds £
<b>Income</b>						
Donations and legacies	5	15,000	–	–	15,000	23,575
Charitable activities	6	153,765	89,194	30,222	273,181	254,322
Other trading activities	7	2,000	–	–	2,000	–
<b>Total income</b>		<u>170,765</u>	<u>89,194</u>	<u>119,416</u>	<u>290,181</u>	<u>277,897</u>
<b>Expenditure</b>						
Expenditure on charitable activities	8	(208,827)	(89,194)	(33,174)	(331,195)	(347,244)
<b>Total expenditure</b>		<u>(208,827)</u>	<u>(89,194)</u>	<u>(33,174)</u>	<u>(331,195)</u>	<u>(347,244)</u>
<b>Net expenditure</b>		<u>(38,062)</u>	<u>–</u>	<u>(2,952)</u>	<u>(41,014)</u>	<u>(69,347)</u>
Transfers between funds		995	–	(995)	–	–
<b>Net movement in funds</b>		<u>(37,067)</u>	<u>–</u>	<u>(3,947)</u>	<u>(41,014)</u>	<u>(69,347)</u>
<b>Reconciliation of funds</b>						
Total funds brought forward		24,404	–	7,064	31,468	100,815
<b>Total funds carried forward</b>		<u>(12,663)</u>	<u>–</u>	<u>3,117</u>	<u>(9,546)</u>	<u>31,468</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 16 to 26 form part of these financial statements.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2025

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	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	14	15,253	996
<b>Current assets</b>			
Debtors	15	18,744	33,865
Cash at bank and in hand		18,176	61,013
		<u>36,920</u>	<u>94,878</u>
<b>Creditors: amounts falling due within one year</b>	16	<u>(61,719)</u>	<u>(64,406)</u>
<b>Net current liabilities</b>		<u>(24,799)</u>	<u>30,472</u>
<b>Total assets less current liabilities</b>		<u>(9,546)</u>	<u>31,468</u>
<b>Net liabilities</b>		<u>(9,546)</u>	<u>31,468</u>
<b>Funds of the charity</b>			
Restricted funds		3,117	7,064
Unrestricted funds		<u>(12,663)</u>	<u>24,404</u>
<b>Total charity funds</b>	19	<u>(9,546)</u>	<u>31,468</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 14 August 2025, and are signed on behalf of the board by:



J Walsh (Chairperson)  
Trustee

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The notes on pages 16 to 26 form part of these financial statements.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2025

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Westgate House, 2 Queen Street, Belfast, BT1 6ED.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

The charity meets the definition of a public benefit entity under FRS 102.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

As at 31 March 2025, the charity's unrestricted reserves were in deficit of £12,663, which indicates the existence of a material uncertainty which may cast significant doubt about the company's ability to continue as a going concern.

##### Disclosure exemptions

The charity has taken advantage of the exemption in SORP 2015 from the requirement to produce a cash flow statement because it is a small charity.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	40% straight line
Fixtures and fittings	-	25% straight line
Motor vehicles	-	25% straight line
Equipment	-	25% straight line
Computer assets	-	33% straight line

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate; in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Rent-in-Kind	<u>15,000</u>	<u>15,000</u>	<u>23,575</u>	<u>23,575</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Dfl	–	89,194	89,194
Belfast HSCT	63,012	–	63,012
Rank Foundation	–	30,222	30,222
Scooter/Wheelchair Hire	54,430	–	54,430
South Eastern HSCT	33,093	–	33,093
Garfield Weston	–	–	–
Sundry Income	<u>3,230</u>	<u>–</u>	<u>3,230</u>
	<u>153,765</u>	<u>119,416</u>	<u>273,181</u>

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# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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#### 6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Dfl	–	76,000	76,000
Belfast HSCT	58,875	–	58,875
Rank Foundation	–	15,615	15,615
Scooter/Wheelchair Hire	54,016	–	54,016
South Eastern HSCT	29,210	–	29,210
Garfield Weston	20,000	–	20,000
Sundry Income	606	–	606
	<u>162,707</u>	<u>91,615</u>	<u>254,322</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Sponsorships	<u>2,000</u>	<u>2,000</u>	<u>–</u>	<u>–</u>

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Provision of mobility aids	193,111	49,413	242,524
Support costs	15,716	72,955	88,671
	<u>208,827</u>	<u>122,368</u>	<u>331,195</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Provision of mobility aids	31,202	201,386	232,588
Support costs	86,561	28,095	114,656
	<u>117,763</u>	<u>229,481</u>	<u>347,244</u>

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 9. Analysis of support costs

	Analysis of support costs	Total 2025	Total 2024
	£	£	£
Premises	29,959	29,959	52,266
General office	4,277	4,277	4,323
Governance costs	19,775	19,775	27,379
Light & heat	4,568	4,568	1,954
Repairs & Maintenance	7,553	7,553	4,332
Insurance	16,434	16,434	16,975
Telephone	6,105	6,105	7,427
	<u>88,671</u>	<u>88,671</u>	<u>114,656</u>

#### 10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	2,549	837
Foreign exchange differences	<u>60</u>	<u>—</u>

#### 11. Auditors remuneration

	2025	2024
	£	£
Fees payable for the audit of the financial statements	<u>6,013</u>	<u>6,993</u>

#### 12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	205,803	198,156
Social security costs	14,586	12,874
Employer contributions to pension plans	<u>4,686</u>	<u>4,184</u>
	<u>225,075</u>	<u>215,214</u>

The average head count of employees during the year was 7 (2024: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	<u>7</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### Key Management Personnel

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 12. Staff costs *(continued)*

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £118,512 (2024:£118,512).

#### 13. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2024: £0).

No trustees were paid during the year for travel expenses in relation to roles with the Charity (2024: Nil). No trustee incurred expenses in relation to their role as Trustee of the Charity (2024: Nil).

#### 14. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Computer Equipment £	Total £
<b>Cost</b>						
At 1 Apr 2024	–	19,521	56,830	134,835	10,403	221,589
Additions	15,811	–	–	–	995	16,806
<b>At 31 Mar 2025</b>	<u>15,811</u>	<u>19,521</u>	<u>56,830</u>	<u>134,835</u>	<u>11,398</u>	<u>238,395</u>
<b>Depreciation</b>						
At 1 Apr 2024	–	19,521	56,830	134,090	10,152	220,593
Charge for the year	1,454	–	–	745	350	2,549
<b>At 31 Mar 2025</b>	<u>1,454</u>	<u>19,521</u>	<u>56,830</u>	<u>134,835</u>	<u>10,502</u>	<u>223,142</u>
<b>Carrying amount</b>						
<b>At 31 Mar 2025</b>	<u>14,357</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>896</u>	<u>15,253</u>
At 31 Mar 2024	<u>–</u>	<u>–</u>	<u>–</u>	<u>745</u>	<u>251</u>	<u>996</u>

#### 15. Debtors

	2025 £	2024 £
Trade debtors	9,010	20,123
Prepayments and accrued income	1,117	3,436
Other debtors	8,617	10,306
	<u>18,744</u>	<u>33,865</u>

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# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	14,259	15,448
Accruals and deferred income	17,944	19,393
Social security and other taxes	29,516	29,565
	<u>61,719</u>	<u>64,406</u>

#### 17. Deferred income

	2025	2024
	£	£
At 1 April 2024	7,738	4,739
Amount released to income	(7,738)	(4,739)
Amount deferred in year	5,180	7,738
<b>At 31 March 2025</b>	<u>5,180</u>	<u>7,738</u>

#### 18. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,686 (2024: £4,184).

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	<u>24,404</u>	<u>170,765</u>	<u>(208,827)</u>	<u>995</u>	<u>(12,663)</u>

  

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	<u>76,830</u>	<u>186,282</u>	<u>(117,763)</u>	<u>(120,945)</u>	<u>24,404</u>

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 19. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Santander	-	-	-	-	-
DFI- Connswater/East Belfast	-	25,264	(25,264)	-	-
DFI- Gresham Street	-	-	-	-	-
DFI- Westgate House	-	21,953	(21,953)	-	-
Rank Foundation	7,064	30,222	(33,174)	(995)	3,117
DFI - Great Northern Mall	-	17,691	(17,691)	-	-
DFI - Rosemary street	-	17,956	(17,956)	-	-
DFI - Smithfield Market	-	6,330	(6,330)	-	-
	<u>7,064</u>	<u>119,416</u>	<u>(122,368)</u>	<u>(995)</u>	<u>3,117</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Santander	3,985	-	-	(3,985)	-
DFI- Connswater	-	24,223	(48,045)	23,822	-
DFI- Gresham Street	-	23,275	(52,600)	29,325	-
DFI- Westgate House	-	28,502	(100,285)	71,783	-
Rank Foundation	20,000	15,615	(28,551)	-	7,064
DFI - Great Northern Mall	-	-	-	-	-
DFI - Rosemary street	-	-	-	-	-
DFI - Smithfield Market	-	-	-	-	-
	<u>23,985</u>	<u>91,615</u>	<u>(229,481)</u>	<u>120,945</u>	<u>7,064</u>

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# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	15,253	–	15,253
Current assets	33,803	3,117	36,920
Creditors less than 1 year	(61,719)	–	(61,719)
<b>Net liabilities</b>	<b>(12,663)</b>	<b>3,117</b>	<b>(9,546)</b>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	996	–	996
Current assets	87,814	7,064	94,878
Creditors less than 1 year	(64,406)	–	(64,406)
<b>Net liabilities</b>	<b>24,404</b>	<b>7,064</b>	<b>31,468</b>

#### 21. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

#### 22. Contingencies

##### **Grant funding:**

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

#### 23. Related parties

During the year £1,000 was paid to Ryan Guilar, the son of the director of the charity in relation to work done on the charity's website. No amounts were outstanding in relation to this transaction at the year end.

No other transactions took place with related parties during the year that have not been disclosed in Note 13.

#### 24. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**Shopmobility Belfast Limited**

Northern Ireland - Charity number 102592

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# Accounts

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# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024			2023
		Unrestricted funds	DFI Restricted funds	Restricted funds	Total funds
	Note	£		£	£
<b>Income</b>					
Donations and legacies	5	23,575	-	-	23,575
Charitable activities	6	162,707	76,000	15,615	254,322
<b>Total income</b>		<u>186,282</u>	<u>76,000</u>	<u>15,615</u>	<u>277,897</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7	(117,763)	(76,000)	(153,481)	(347,244)
<b>Total expenditure</b>		<u>(117,763)</u>	<u>(76,000)</u>	<u>(153,481)</u>	<u>(331,963)</u>
<b>Net expenditure</b>		<u>68,519</u>	<u>-</u>	<u>(137,866)</u>	<u>(69,347)</u>
Transfers between funds		(120,945)	-	120,945	-
<b>Net movement in funds</b>		<u>(52,426)</u>	<u>-</u>	<u>(16,921)</u>	<u>(69,347)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		76,830	-	23,985	100,815
<b>Total funds carried forward</b>		<u>24,404</u>	<u>-</u>	<u>7,064</u>	<u>31,468</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 16 to 26 form part of these financial statements.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	13	996	1,623
<b>Current assets</b>			
Debtors	14	33,865	35,861
Cash at bank and in hand		61,013	92,492
		94,878	128,353
<b>Creditors: amounts falling due within one year</b>	15	(64,406)	(29,161)
<b>Net current assets</b>		30,472	99,192
<b>Total assets less current liabilities</b>		31,468	100,815
<b>Net assets</b>		31,468	100,815
<b>Funds of the charity</b>			
Restricted funds		7,064	23,985
Unrestricted funds		24,404	76,830
<b>Total charity funds</b>	18	31,468	100,815

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

These financial statements were approved by the board of trustees and authorised for issue on 27 June 2024, and are signed on behalf of the board by:



J Walsh (Chairperson)  
Trustee

The notes on pages 16 to 26 form part of these financial statements.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2024

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Westgate House, 2 Queen Street, Belfast, BT1 6ED.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

The charity meets the definition of a public benefit entity under FRS 102.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

As at 31 March 2024, the charity's unrestricted reserves were £24,404, which indicates the existence of a material uncertainty which may cast significant doubt about the company's ability to continue as a going concern.

##### Disclosure exemptions

The charity has taken advantage of the exemption in SORP 2015 from the requirement to produce a cash flow statement because it is a small charity.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% straight line
Motor vehicles	-	25% straight line
Equipment	-	25% straight line
Computer assets	-	33% straight line

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Rent-in-Kind	23,575	23,575	33,000	33,000
Donations	—	—	180	180
	<u>23,575</u>	<u>23,575</u>	<u>33,180</u>	<u>33,180</u>

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Dfi	–	76,000	76,000
Belfast HSCT	58,875	–	58,875
Rank Foundation	–	15,615	15,615
Scooter/Wheelchair Hire	54,016	–	54,016
South Eastern HSCT	29,210	–	29,210
Garfield Weston	20,000	–	20,000
Sundry Income	606	–	606
	<u>162,707</u>	<u>91,615</u>	<u>254,322</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Dfi	–	86,450	86,450
Belfast HSCT	56,862	–	56,862
Rank Foundation	–	20,000	20,000
Scooter/Wheelchair Hire	67,363	–	67,363
South Eastern HSCT	44,203	–	44,203
Garfield Weston	–	–	–
Sundry Income	125	–	125
	<u>168,553</u>	<u>106,450</u>	<u>275,003</u>

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Provision of mobility aids	31,202	201,386	232,588
Support costs	86,561	28,095	114,656
	<u>117,763</u>	<u>229,481</u>	<u>347,244</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Provision of mobility aids	23,739	170,968	194,707
Support costs	120,130	17,126	137,256
	<u>143,869</u>	<u>188,094</u>	<u>331,963</u>

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 8. Analysis of support costs

	Analysis of support costs	Total 2024	Total 2023
	£	£	£
Premises	52,266	52,266	51,569
General office	4,323	4,323	5,512
Governance costs	27,379	27,379	34,877
Light & heat	1,954	1,954	5,815
Repairs & Maintenance	4,332	4,332	6,386
Insurance	16,975	16,975	15,857
Telephone	7,427	7,427	17,240
	<u>114,656</u>	<u>114,656</u>	<u>137,256</u>

#### 9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>837</u>	<u>2,290</u>

#### 10. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	<u>6,993</u>	<u>6,678</u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	198,156	156,211
Social security costs	12,874	10,400
Employer contributions to pension plans	<u>4,184</u>	<u>3,022</u>
	<u>215,214</u>	<u>169,633</u>

The average head count of employees during the year was 8 (2023: 6).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 11. Staff costs *(continued)*

##### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £118,512 (2023:£141,931).

#### 12. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2023: £0).

No trustees were paid during the year for travel expenses in relation to roles with the Charity (2023: Nil). No trustee incurred expenses in relation to their role as Trustee of the Charity (2023: Nil).

#### 13. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Computer Equipment £	Total £
<b>Cost</b>					
At 1 April 2023	19,521	56,830	134,835	10,193	221,379
Additions	–	–	–	210	210
<b>At 31 March 2024</b>	<u>19,521</u>	<u>56,830</u>	<u>134,835</u>	<u>10,403</u>	<u>221,589</u>
<b>Depreciation</b>					
At 1 April 2023	19,521	56,830	133,347	10,058	219,756
Charge for the year	–	–	743	94	837
<b>At 31 March 2024</b>	<u>19,521</u>	<u>56,830</u>	<u>134,090</u>	<u>10,152</u>	<u>220,593</u>
<b>Carrying amount</b>					
<b>At 31 March 2024</b>	<u>–</u>	<u>–</u>	<u>745</u>	<u>251</u>	<u>996</u>
At 31 March 2023	<u>–</u>	<u>–</u>	<u>1,488</u>	<u>135</u>	<u>1,623</u>

#### 14. Debtors

	2024 £	2023 £
Trade debtors	20,123	–
Prepayments and accrued income	3,436	2,301
Other debtors	10,306	33,560
	<u>33,865</u>	<u>35,861</u>

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# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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##### 15. Creditors: amounts falling due within one year

	<b>2024</b>	2023
	£	£
Trade creditors	15,448	8,492
Accruals and deferred income	19,393	14,454
Social security and other taxes	29,565	6,215
	<u>64,406</u>	<u>29,161</u>

##### 16. Deferred income

	<b>2024</b>	2023
	£	£
At 1 April 2023	4,739	4,559
Amount released to income	(4,739)	(4,559)
Amount deferred in year	7,738	4,739
<b>At 31 March 2024</b>	<u>7,738</u>	<u>4,739</u>

##### 17. Pensions and other post retirement benefits

###### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,184 (2023: £3,022).

##### 18. Analysis of charitable funds

###### Unrestricted funds

	At				At 31 March
	1 April 2023	Income	Expenditure	Transfers	<b>2024</b>
	£	£	£	£	£
General funds	<u>76,830</u>	<u>186,282</u>	<u>(117,763)</u>	<u>(120,945)</u>	<u>24,404</u>

  

	At				At
	1 April 2022	Income	Expenditure	Transfers	31 March 202
	£	£	£	£	3
General funds	<u>120,610</u>	<u>201,733</u>	<u>(143,869)</u>	<u>(101,644)</u>	<u>76,830</u>

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 18. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Santander	3,985	–	–	(3,985)	–
DFI- Bangor	–	–	–	–	–
DFI- Connswater	–	24,223	(48,045)	23,822	–
DFI- Gresham Street	–	23,275	(52,600)	29,325	–
DFI- Westgate House	–	28,502	(100,285)	71,783	–
Rank Foundation	20,000	15,615	(28,551)	–	7,064
	<u>23,985</u>	<u>91,615</u>	<u>(229,481)</u>	<u>120,945</u>	<u>7,064</u>

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Santander	3,985	–	–	–	3,985
DFI- Bangor	–	10,450	(14,868)	4,418	–
DFI- Connswater	–	24,225	(46,595)	22,370	–
DFI- Gresham Street	–	23,275	(51,419)	28,144	–
DFI- Westgate House	–	28,500	(75,212)	46,712	–
Rank Foundation	–	20,000	–	–	20,000
	<u>3,985</u>	<u>106,450</u>	<u>(188,094)</u>	<u>101,644</u>	<u>23,985</u>

#### 19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	996	–	996
Current assets	87,814	7,064	94,878
Creditors less than 1 year	(64,406)	–	(64,406)
<b>Net assets</b>	<u>24,404</u>	<u>7,064</u>	<u>31,468</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,623	–	1,623
Current assets	104,368	23,985	128,353
Creditors less than 1 year	(28,363)	(798)	(29,161)
<b>Net assets</b>	<u>77,628</u>	<u>23,187</u>	<u>100,815</u>

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 20. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

#### 21. Contingencies

##### *Grant funding:*

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

#### 22. Related parties

No transactions took place with related parties during the year that have not been disclosed in Note 12.

#### 23. Going concern

The trustees, having careful consideration and review of cashflow and budget forecasts, have determined that these financial statements are prepared on a going concern basis.

**Shopmobility Belfast Limited**

Northern Ireland - Charity number 102592

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# Annual report

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# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

#### Reference and administrative details

**Registered charity name** Shopmobility Belfast Limited

**Charity registration number** 102592

**Company registration number** NI031517

**Principal office and registered office** Westgate House  
2 Queen Street  
Belfast  
BT1 6ED

#### The trustees

C Flinn  
J Walsh (Chairperson)  
C Toner  
D Browne  
S Stewart  
P Bond

**Company secretary** Julie Guilar

**Auditor** Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Bankers** AIB  
11-15 Donegall Square North  
Belfast  
BT1 5GB

**Solicitors** Culbert & Martin  
7 Donegal Square West  
Belfast  
BT1 6JB

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

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#### Structure, governance and management

##### ***Governing Document***

Shopmobility Belfast is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1996. Shopmobility Belfast is a registered charity with the Charity Commission for Northern Ireland. Shopmobility Belfast is a membership organisation with currently 6340 members. There were 443 new members signed up in this period.

##### ***Appointment of trustees***

The board of directors, who are the charity's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All directors give of their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other similar sized charities run on a voluntary basis. The remuneration bench-mark is the mid-point of the range paid for similar roles adjusted for a weighting of up to 30% for any additional responsibilities. If recruitment has proven difficult in the recent past a market addition is also paid with the pay maximum no greater than the highest benchmarked salary for a comparable role.

##### ***Arrangements for setting pay and remuneration of key management personnel***

The board of directors, who are the charity's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All directors give of their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other similar sized charities run on a voluntary basis. The remuneration bench-mark is the mid-point of the range paid for similar roles adjusted for a weighting of up to 30% for any additional responsibilities. If recruitment has proven difficult in the recent past a market addition is also paid with the pay maximum no greater than the highest benchmarked salary for a comparable role.

##### ***Organisation structure and how charity makes decisions***

The board of trustees, which can have up to 15 members, administers the charity. The board normally meets quarterly and there may at any time be sub-committees covering development, membership, finance and audit which would normally meet monthly. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and direct charitable activities.

##### ***Relationships with related parties***

None of our trustees receive remuneration or other benefit from their work with the charity.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

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#### Objectives and activities

The purposes of the charity are:

To provide people with limited mobility either through permanent or temporary disablement, illness, accident or age an assistance to shop and use the social, commercial, cultural and artistic facilities of Belfast and the surrounding area. We hope to provide an alternative to the state of isolation and withdrawal from normal life experienced by people who have found themselves temporarily trapped because of illness or age-related conditions.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

The strategies employed to achieve the charity's aims and objectives are to:

- provide all age groups with limited mobility the means to access basic services, retail and leisure facilities, by providing the necessary mobility equipment, free of charge, through its three central Belfast centres;
- provide motorised scooters, powered and manual wheelchairs and physical assistance on application of a simple membership process. After becoming a member of Shopmobility our members were able to use any of our facilities through the city and beyond e.g., from Queen Street to Crawfordsburn Country Park;
- train our staff to show our new members how to use the equipment on offer and when they were confident in its use encouraged our new and old members on the facilities to visit Belfast;
- train and provide mobility equipment at two hospitals in Belfast to allow patients to attend clinics and visitors with mobility difficulties to get to wards. Members can use the one membership card at any Shopmobility Belfast facility from thereon in;
- also train staff and volunteers to perform as advice centres to members and the general public in matters regarding disability, mobility and accessibility issues.
- work with the Alzheimer's Society to promote and help those with dementia to avail of our service to reduce isolation and depression associated with memory loss. All our staff and volunteers have completed a workshop and are trained Dementia Friends.
- to provide long term hire of scooters and wheelchairs. The equipment is often used for going on holiday, to help tourists access Belfast and surrounding areas and or for patients getting out of hospital, awaiting their own scooter or wheelchair delivery.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

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#### Achievements and performance

In 2023/24 we helped 127,749 individuals, many of whom used the service numerous times.

Bookings were 12,409 in 2023/2024, an increase from 11,656 in the previous year.

We, like many organisations, continue to try to move forward from the Covid pandemic;

GP appointments remained severely impacted - visits in person continued to be reduced and held on the phone or online; Our demographic of older and vulnerable people was still unsure about venturing out much so curtailed trips out to essentials only; Bookings and membership numbers were also impacted through lack of tourism, which contributes a lot to our long-term hire figures;

The cost-of-living crisis has made a huge impact on people coming out to the city centre and shopping centres - whereas in the past they may have gone shopping two or three times a week they were reducing that to maybe once; Not only was the cost of items increased but so was fuel, parking fees and public and private transport price increased; Shops, restaurants, cafes etc. have all been decimated in recent years - people have less to come out for if they can't use their favourite shop or go into their favourite coffee shop; On-line shopping has become the norm and many people chose this method of buying rather than going out to shop - that includes clothing, groceries and toiletries. Inclement and bad weather conditions do have an effect on our business as people don't want to come out to sit on a scooter in pouring rain. Local shows and events like Summer Rose Fair, Titanic Maritime Festival, Twilight Markets and The Big Event continued to be impacted, mainly by costs. If budgets were reduced, the organisers in general cut the mobility services for the event in order to save money. This has a detrimental effect on new memberships and bookings;

Good news is that we successfully achieved funding from the Rank Foundation for a new Fundraiser/Marketing Executive;

This position is fully funded, alongside a mentor, for three years. The post holder has achieved £20,000 funding to date, helping Shopmobility Belfast to become more sustainable in the coming years by expanding its repair service;

Near the end of this financial period, we relocated from Connswater Shopping Centre to Bloomfield Avenue in Belfast and from Gresham Street to Rosemary Street in Belfast city centre. These new units are slowly finding a customer base and we intend to market these more intensely.

We continue to use Facebook, Twitter and Instagram as our main social media platforms and receive enquiries and bookings through our website. Again the new Marketing role will help raise our profile on both social and traditional media and raise awareness of our service by building our brand; Julie, our CEO has continued to participate in sessions and presentations for the Belfast Health and Social Care Trust Disability Steering Group, Every Customer Counts, Belfast Chamber, Belfast City Council, Visit Belfast and Belfast City Airport Accessibility Forum. We continue to fulfil contracts with ten countryside parks, the Titanic Experience, Game of Thrones Tour, Newcastle leisure centre, George Best City Airport and both the Belfast and South Eastern Health and Social Care Trusts.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

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#### Financial review

Audited accounts at the end of 23-24 show a deficit of £69,347

Grant funding by the Department for Infrastructure (DfI) has continued and there has been no further renewal of contract with Belfast City Council (BCC). The Trustees confirm the grant provided by the Department of Infrastructure through the Transport Programme for People with Disabilities (TPPD) has been used solely for the purposes for which it was provided. We continue to receive funding from the Belfast Health and Social Care Trust (BHSCT) and the South Eastern Health and Social Care Trust. (SEHSCT).

The trustees, having regard to the liquidity requirements of the charity, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation measured by the retail prices index.

#### ***Reserves policy and going concern***

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures. The trustees consider that the ideal level of reserves would be between three to six months expenditure which for the year ended 31 March 2024 would be between £86,811 and £173,622.

Unrestricted reserves freely available to spend, therefore excluding fixed assets, restricted reserves and designated reserves amounted to £24,404. The trustees believe this represents a sufficient level of reserve to ensure that the going concern assumption is appropriate.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

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##### Plans for future periods

Shopmobility Belfast will continue to provide its core services with a free daily hire service of mobility equipment to our users both within the Belfast City Centre area and in outlying shopping centres and parks. We will also continue to provide a long-term hire service for those who require it including people going on holiday and tourists staying in local hotels;

We will endeavour to forge new and continue old relationships with local groups and organisations and carry out demonstrations and information events at community centres, open days and various events to promote our service;

We will actively seek out new contracts and opportunities to work with stakeholders and statutory agencies to increase income and sustainability;

There will be a continued emphasis on marketing the services at the Royal and Ulster Hospitals;

We will continue to promote our service at shows and events across Northern Ireland providing equality and accessibility for all;

We also continue to participate in and support the Age Friendly Belfast projects and events. We have an on-going relationship with the Alzheimer's Society and engage with them through training sessions for our staff and volunteers;

We have achieved funding to allow us to expand and add value to our service with the addition of a repair and delivery service and we are building relationships with battery companies and parts suppliers to ensure costs are kept as low as possible;

We also hope to engage with hotels, the cruise ships and local airports to aid travellers and tourists to access Belfast in a more inclusive way;

Our aim for the next few years would be to establish a hub giving disability advice, support and signposting as well as our current services;

All these activities will be carried out with recourse to Government guidelines and primarily with regard to the health and safety of our members and staff.

##### Trustees' responsibilities statement

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

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

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

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.

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

#### **Auditor**

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 27 June 2024 and signed on behalf of the board of trustees by:



J Walsh (Chairperson)  
Trustee

**Shopmobility Belfast Limited**

Northern Ireland - Charity number 102592

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# Annual return

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# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Shopmobility Belfast Limited

Year ended 31 March 2024

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#### Opinion

We have audited the financial statements of Shopmobility Belfast Limited (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

APB Ethical Standard - Provisions available for small entities

In common with many other businesses of our size and nature we use our auditors to prepare and assist with the preparation of the financial statements.

#### Conclusions relating to going concern

In forming our opinion on the financial statements, which is not modified, we have considered the charity's ability to continue as a going concern. As at 31 March 2024 the charity's unrestricted reserves were £24,404, which indicates the existence of a material uncertainty which may cast significant doubt about the company's ability to continue as a going concern.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Shopmobility Belfast Limited (continued)

Year ended 31 March 2024

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#### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

#### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

# **Shopmobility Belfast Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Shopmobility Belfast Limited** *(continued)*

**Year ended 31 March 2024**

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#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Shopmobility Belfast Limited (continued)

Year ended 31 March 2024

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#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

## Shopmobility Belfast Limited

### Company Limited by Guarantee

## Independent Auditor's Report to the Members of Shopmobility Belfast Limited (continued)

### Year ended 31 March 2024

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As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our **auditor's report to the related disclosures in the financial statements** or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our **auditor's report**. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Shopmobility Belfast Limited

### Company Limited by Guarantee

### Independent Auditor's Report to the Members of Shopmobility Belfast Limited (continued)

Year ended 31 March 2024

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#### *Respective responsibilities of directors and auditor*

As explained more fully in the Trustees' Responsibilities Statement (set out on page 10) the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 22 to the financial statements.

#### **Use of our report**

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. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of  
Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

27 June 2024

**Shopmobility Belfast Limited**

Northern Ireland - Charity number 102592

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# Accounts

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# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds	DFI Restricted funds	2023 Other Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£	£
<b>Income and endowments</b>						
Donations and legacies	5	33,180	–	–	33,180	36,000
Charitable activities	6	168,553	86,450	20,000	275,003	261,048
<b>Total income</b>		<u>201,733</u>	<u>86,450</u>	<u>20,000</u>	<u>308,183</u>	<u>297,048</u>
<b>Expenditure</b>						
Expenditure on charitable activities	7	(143,869)	(86,450)	(101,644)	(331,963)	(284,508)
<b>Total expenditure</b>		<u>(143,869)</u>	<u>(86,450)</u>	<u>(101,644)</u>	<u>(331,963)</u>	<u>(284,508)</u>
<b>Net (expenditure)/income</b>		<u>57,864</u>	<u>–</u>	<u>(81,644)</u>	<u>(23,780)</u>	<u>12,540</u>
Transfers between funds		(101,644)	–	101,644	–	–
<b>Net movement in funds</b>		<u>(43,780)</u>	<u>–</u>	<u>20,000</u>	<u>(23,780)</u>	<u>12,540</u>
<b>Reconciliation of funds</b>						
Total funds brought forward		<u>120,610</u>	<u>–</u>	<u>3,985</u>	<u>124,595</u>	<u>112,055</u>
<b>Total funds carried forward</b>		<u>76,830</u>	<u>–</u>	<u>23,985</u>	<u>100,815</u>	<u>124,595</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 16 to 26 form part of these financial statements.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2023

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	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	13	1,623	3,733
<b>Current assets</b>			
Debtors	14	35,861	84,472
Cash at bank and in hand		92,492	93,222
		<u>128,353</u>	<u>177,694</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>(29,161)</u>	<u>(56,832)</u>
<b>Net current assets</b>		<u>99,192</u>	<u>120,862</u>
<b>Total assets less current liabilities</b>		<u>100,815</u>	<u>124,595</u>
<b>Net assets</b>		<u>100,815</u>	<u>124,595</u>
<b>Funds of the charity</b>			
Restricted funds		23,985	3,985
Unrestricted funds		<u>76,830</u>	<u>120,610</u>
<b>Total charity funds</b>	18	<u>100,815</u>	<u>124,595</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 3<sup>rd</sup> August 2023, and are signed on behalf of the board by:



J Walsh (Chairperson)  
Trustee

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The notes on pages 16 to 26 form part of these financial statements.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2023

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Westgate House, 2 Queen Street, Belfast, BT1 6ED.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

The charity meets the definition of a public benefit entity under FRS 102.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Disclosure exemptions

The charity has taken advantage of the exemption in SORP 2015 from the requirement to produce a cash flow statement because it is a small charity.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% straight line
Motor vehicles	-	25% straight line
Equipment	-	25% straight line
Computer assets	-	33% straight line

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Rent-in-Kind	33,000	33,000	36,000	36,000
Donations	180	180	–	–
	<u>33,180</u>	<u>33,180</u>	<u>36,000</u>	<u>36,000</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Dfl	–	86,450	86,450
Belfast HSCT	56,862	–	56,862
Rank Foundation	–	20,000	20,000
Scooter/Wheelchair Hire	67,363	–	67,363
South Eastern HSCT	44,203	–	44,203
Sundry Income	125	–	125
	<u>168,553</u>	<u>106,450</u>	<u>275,003</u>

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# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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##### 6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Dfl	–	86,450	86,450
Belfast HSCT	54,707	–	54,707
Rank Foundation	–	–	–
Scooter/Wheelchair Hire	56,309	–	56,309
South Eastern HSCT	62,765	–	62,765
Sundry Income	817	–	817
	<u>174,598</u>	<u>86,450</u>	<u>261,048</u>

##### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Provision of mobility aids	23,739	170,968	194,707
Support costs	120,130	17,126	137,256
	<u>143,869</u>	<u>188,094</u>	<u>331,963</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Provision of mobility aids	13,189	158,547	171,736
Support costs	79,907	32,865	112,772
	<u>93,096</u>	<u>191,412</u>	<u>284,508</u>

##### 8. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
Premises	19,623	19,623	54,883
General office	6,313	6,313	7,373
Governance costs	34,877	34,877	25,725
Light & heat	5,815	5,815	1,812
Repairs & Maintenance	4,341	4,341	3,665
Insurance	15,857	15,857	14,473
Telephone	17,240	17,240	4,841
	<u>104,066</u>	<u>104,066</u>	<u>112,772</u>

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# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 9. Net (expenditure)/income

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

	<b>2023</b>	2022
	£	£
Depreciation of tangible fixed assets	<u>2,290</u>	<u>3,459</u>

#### 10. Auditors remuneration

	<b>2023</b>	2022
	£	£
Fees payable for the audit of the financial statements	<u>6,678</u>	<u>4,974</u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2023</b>	2022
	£	£
Wages and salaries	156,211	155,931
Social security costs	10,400	9,777
Employer contributions to pension plans	<u>3,022</u>	<u>3,871</u>
	<u>169,633</u>	<u>169,579</u>

The average head count of employees during the year was 6 (2022: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2023</b>	2022
	No.	No.
Number of staff	<u>6</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £141,931 (2022:£85,716).

#### 12. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2022: £0).

No trustees were paid during the year for travel expenses in relation to roles with the Charity (2022: one trustee was paid £194). No trustee incurred expenses in relation to their role as Trustee of the Charity (2022: Nil).

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 13. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Computer Equipment £	Total £
<b>Cost</b>					
At 1 April 2022	19,521	56,830	134,835	10,013	221,199
Additions	–	–	–	180	180
<b>At 31 March 2023</b>	<u>19,521</u>	<u>56,830</u>	<u>134,835</u>	<u>10,193</u>	<u>221,379</u>
<b>Depreciation</b>					
At 1 April 2022	19,517	56,830	131,106	10,013	217,466
Charge for the year	4	–	2,241	45	2,290
<b>At 31 March 2023</b>	<u>19,521</u>	<u>56,830</u>	<u>133,347</u>	<u>10,058</u>	<u>219,756</u>
<b>Carrying amount</b>					
<b>At 31 March 2023</b>	<u>–</u>	<u>–</u>	<u>1,488</u>	<u>135</u>	<u>1,623</u>
At 31 March 2022	<u>4</u>	<u>–</u>	<u>3,729</u>	<u>–</u>	<u>3,733</u>

#### 14. Debtors

	<b>2023</b> £	2022 £
Prepayments and accrued income	2,301	1,958
Other debtors	33,560	82,514
	<u>35,861</u>	<u>84,472</u>

#### 15. Creditors: amounts falling due within one year

	<b>2023</b> £	2022 £
Trade creditors	8,492	4,004
Accruals and deferred income	14,454	50,754
Social security and other taxes	6,215	2,074
	<u>29,161</u>	<u>56,832</u>

#### 16. Deferred income

	<b>2023</b> £	2022 £
At 1 April 2022	4,559	4,559
Amount released to income	(4,559)	(4,559)
Amount deferred in year	4,739	4,559
<b>At 31 March 2023</b>	<u>4,739</u>	<u>4,559</u>

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# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 17. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,022 (2022: £3,871).

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	<u>120,610</u>	<u>201,733</u>	<u>(143,869)</u>	<u>(101,644)</u>	<u>76,830</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	<u>98,070</u>	<u>210,598</u>	<u>(93,096)</u>	<u>(94,962)</u>	<u>120,610</u>

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 18. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2022	Income £	Expenditure £	Transfers £	At 31 March 2023
Santander	3,985	–	–	–	3,985
DFI- Bangor	–	10,450	(14,868)	4,418	–
DFI- Connswater	–	24,225	(46,595)	22,370	–
DFI- Gresham Street	–	23,275	(51,419)	28,144	–
DFI- Westgate House	–	28,500	(75,212)	46,712	–
Ulster Garden Villages	–	–	–	–	–
Rank Foundation	–	20,000	–	–	20,000
	<u>3,985</u>	<u>106,450</u>	<u>(188,094)</u>	<u>101,644</u>	<u>23,985</u>

	At 1 April 2021	Income £	Expenditure £	Transfers £	At 31 March 2022
Santander	3,985	–	–	–	3,985
DFI- Bangor	–	10,450	(13,769)	3,319	–
DFI- Connswater	–	24,225	(41,648)	17,423	–
DFI- Gresham Street	–	23,275	(46,820)	23,545	–
DFI- Westgate House	–	28,500	(89,175)	60,675	–
Ulster Garden Villages	10,000	–	–	(10,000)	–
Rank Foundation	–	–	–	–	–
	<u>13,985</u>	<u>86,450</u>	<u>(191,412)</u>	<u>94,962</u>	<u>3,985</u>

#### 19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,623	–	1,623
Current assets	104,368	23,985	128,353
Creditors less than 1 year	(28,363)	(798)	(29,161)
<b>Net assets</b>	<u>77,628</u>	<u>23,187</u>	<u>100,815</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	3,733	–	3,733
Current assets	173,709	3,985	177,694
Creditors less than 1 year	(56,832)	–	(56,832)
<b>Net assets</b>	<u>120,610</u>	<u>3,985</u>	<u>124,595</u>

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 20. Contingencies

##### ***Grant funding:***

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

##### ***Dilapidation costs in relation to leased properties:***

The headquarters of Shopmobility Belfast, Westgate House, is occupied under an operating lease. When first occupied Shopmobility Belfast made a number of structural alterations to the Westgate House premises to make it more fit for the purpose of the trade carried out by Shopmobility Belfast. The terms of the lease agreement in place state that the Westgate House premises must be restored to its original condition prior to Shopmobility Belfast vacating it. As at 31st March 2023 it has not been possible to reliably quantify the financial impact of the above, and accordingly the financial statements have not been adjusted for the future financial impact of the restoration of the Westgate House premises to its original condition.

#### 21. Related parties

No transactions took place with related parties during the year that have not been disclosed in Note 12.

**Shopmobility Belfast Limited**

Northern Ireland - Charity number 102592

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# Annual report

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**Shopmobility Belfast Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2023**

Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

# Shopmobility Belfast Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

#### Reference and administrative details

**Registered charity name** Shopmobility Belfast Limited

**Charity registration number** 102592

**Company registration number** NI031517

**Principal office and registered office** Westgate House  
2 Queen Street  
Belfast  
BT1 6ED

#### The trustees

C Flinn  
J Walsh (Chairperson)  
C Toner  
S Winston (Resigned 29 April 2022)  
K Stewart (Resigned 29 April 2022)  
D Browne  
S Stewart  
P Bond (Appointed 22 June 2022)

**Company secretary** Julie Guilar

**Auditor** Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Bankers** AIB  
11-15 Donegall Square North  
Belfast  
BT1 5GB

**Solicitors** Culbert & Martin  
7 Donegal Square West  
Belfast  
BT1 6JB

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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#### Structure, governance and management

##### ***Governing Document***

Shopmobility Belfast is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1996. Shopmobility Belfast is a registered charity with the Charity Commission for Northern Ireland. Shopmobility Belfast is a membership organisation with currently 5168 members. There were 380 new members signed up in this period.

##### ***Appointment of trustees***

The Chairman and the Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidates' suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment, to the voting Members of the Company at the next Annual General Meeting.

##### ***Arrangements for setting pay and remuneration of key management personnel***

The board of directors, who are the charity's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All directors give of their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other similar sized charities run on a voluntary basis. The remuneration bench-mark is the mid-point of the range paid for similar roles adjusted for a weighting of up to 30% for any additional responsibilities. If recruitment has proven difficult in the recent past a market addition is also paid with the pay maximum no greater than the highest benchmarked salary for a comparable role.

##### ***Organisation structure and how charity makes decisions***

The board of trustees, which can have up to 15 members, administers the charity. The board normally meets quarterly and there may at any time be sub-committees covering development, membership, finance and audit which would normally meet monthly. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and direct charitable activities.

##### ***Relationships with related parties***

None of our trustees receive remuneration or other benefit from their work with the charity.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2023

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##### Objectives and activities

The purposes of the charity are:

To provide people with limited mobility either through permanent or temporary disablement, illness, accident or age an assistance to shop and use the social, commercial, cultural and artistic facilities of Belfast and the surrounding area. We hope to provide an alternative to the state of isolation and withdrawal from normal life experienced by people who have found themselves temporarily trapped because of illness or age-related conditions.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

The strategies employed to achieve the charity's aims and objectives are to:

- provide all age groups with limited mobility the means to access basic services, retail and leisure facilities, by providing the necessary mobility equipment, free of charge, through its four central Belfast centres;
- provide motorised scooters, powered and manual wheelchairs and physical assistance on application of a simple membership process. After becoming a member of Shopmobility our members were able to use any of our facilities through the city e.g., from Gresham Street to Ormeau Park;
- train our staff to show our new members how to use the equipment on offer and when they were confident in its use encouraged our new and old members on the facilities to visit Belfast;
- train and provide mobility equipment at two hospitals in Belfast to allow patients to attend clinics and visitors with mobility difficulties to get to wards. Members can use the one membership card at any Shopmobility Belfast facility from thereon in;
- also train staff and volunteers to perform as advice centres to members and the general public in matters regarding disability, mobility and accessibility issues.
- work with the Alzheimer's Society to promote and help those with dementia to avail of our service to reduce isolation and depression associated with memory loss. All our staff and volunteers have completed a workshop and are trained Dementia Friends.
- to provide long term hire of scooters and wheelchairs. The equipment is often used for going on holiday or for patients getting out of hospital, awaiting their own scooter or wheelchair delivery.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2023

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##### **Achievements and performance**

In 2022/23 we helped 7977 individuals, many of whom used the service numerous times.

Bookings were 11656 in 2022/2023, an increase from 11504 in the previous year.

We, like many organisations, are still feeling the hangover from the Covid pandemic;

GP appointments remained severely impacted - visits in person continued to be reduced and held on the phone or online; Our demographic of older and vulnerable people was still unsure about venturing out much so curtailed trips out to essentials only; Bookings and membership numbers were also impacted through lack of tourism, which contributes a lot to our long-term hire figures;

The cost-of-living crisis has made a huge impact on people coming out to the city centre and shopping centres - whereas in the past they may have gone shopping two or three times a week they were reducing that to maybe once; Not only was the cost of items increased but so was fuel, parking fees and public and private transport price increased; Shops, restaurants, cafes etc. have all been decimated in recent years - people have less to come out for if they can't use their favourite shop or go into their favourite coffee shop; On-line shopping has become the norm and many people chose this method of buying rather than going out to shop - that includes clothing, groceries and toiletries. Like many charities and businesses, since the easing of Covid restrictions, we have struggled to get staff and volunteers. This has impacted on the opening hours in some centres, whereby they may have been opened more sporadically than normal. Inclement and bad weather conditions do have an effect on our business as people don't want to come out to sit on a scooter in pouring rain. Local shows and events like Summer Rose Fair, Titanic Maritime Festival, Twilight Markets and The Big Event continued to be impacted, mainly by costs. If budgets were reduced the organisers in general, cut the mobility services for the event in order to save money. This has a detrimental effect on new memberships and bookings;

Good news is that we successfully achieved funding from the Rank Foundation for a new Fundraiser/Marketing Executive;

This position is fully funded, alongside a mentor, for three years. We are optimistic that the right person will bring in funding and allow Shopmobility Belfast to become more sustainable in the coming years;

We continue to use Facebook, Twitter and Instagram as our main social media platforms and receive enquiries and bookings through our website. Again the new Marketing role will help raise our profile on both social and traditional media and raise awareness of our service by building our brand; Julie, our CEO has continued to participate in sessions and presentations for the Belfast Health and Social Care Trust Disability Steering Group, Every Customer Counts, Belfast Public Space Management and Belfast City Airport Accessibility Forum.

We continue to fulfil contracts with ten countryside parks, the Titanic Experience, Game of Thrones Tour, Newcastle leisure centre, George Best City Airport and both the Belfast and South Eastern Health and Social Care Trusts.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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#### **Financial review**

Audited accounts at the end of 22-23 show a deficit of £23,780.

Grant funding by the Department for Infrastructure (DfI) has continued and there has been no further renewal of contract with Belfast City Council (BCC). The Trustees confirm the grant provided by the Department of Infrastructure through the Transport Programme for People with Disabilities (TPPD) has been used solely for the purposes for which it was provided. We continue to receive funding from the Belfast Health and Social Care Trust (BHSCT) and the South Eastern Health and Social Care Trust. (SEHSCT).

The trustees, having regard to the liquidity requirements of the charity, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation measured by the retail prices index.

#### ***Reserves policy and going concern***

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures. The trustees consider that the ideal level of reserves would be between three to six months expenditure which for the year ended 31 March 2023 would be between £74,130 and £148,860.

Unrestricted reserves freely available to spend, therefore excluding fixed assets, restricted reserves and designated reserves amounted to £75,207. The trustees believe this represents a sufficient level of reserve to ensure that the going concern assumption is appropriate.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2023

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##### Plans for future periods

Shopmobility Belfast will continue to provide its core services with a free daily hire service of mobility equipment to our users both within the Belfast City Centre area and in outlying shopping centres and parks. We will also continue to provide a meet and greet service to both the Europa and Laganside Bus and Train stations and a long-term hire service for those who require it including people going on holiday and tourists staying in local hotels;

We will endeavour to forge new and continue old relationships with local groups and organisations and carry out demonstrations and information events at community centres, open days and various events to promote our service;

We will actively seek out new contracts and opportunities to work with stakeholders and statutory agencies to increase income and sustainability;

There will be a continued emphasis on marketing the services at the Royal and Ulster Hospitals;

We will continue to promote our service at shows and events across Northern Ireland providing equality and accessibility for all;

We also continue to participate in and support the Age Friendly Belfast projects and events. We have an on-going relationship with the Alzheimer's Society and engage with them through training sessions for our staff and volunteers;

With a new Fundraiser/Marketing Executive we aim to acquire funding to expand and add value to our service with the possible addition of a repair and delivery service;

We also hope to engage with hotels, the cruise ships and local airports to aid travellers and tourists to access Belfast in a more inclusive way;

All these activities will be carried out with recourse to Government guidelines and primarily with regard to the health and safety of our members and staff.

##### Trustees' responsibilities statement

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2023

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

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

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.

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

#### **Auditor**

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 3<sup>rd</sup> August 2023 and signed on behalf of the board of trustees by:



J Walsh (Chairperson)  
Trustee

**Shopmobility Belfast Limited**

Northern Ireland - Charity number 102592

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# Annual return

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# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Shopmobility Belfast Limited

Year ended 31 March 2023

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#### Opinion

We have audited the financial statements of Shopmobility Belfast Limited (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### APB Ethical Standard - Provisions available for small entities

In common with many other businesses of our size and nature we use our auditors to prepare and assist with the preparation of the financial statements.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Shopmobility Belfast Limited (continued)

Year ended 31 March 2023

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#### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

#### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

# **Shopmobility Belfast Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Shopmobility Belfast Limited** *(continued)*

**Year ended 31 March 2023**

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#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Shopmobility Belfast Limited (continued)

Year ended 31 March 2023

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#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Shopmobility Belfast Limited

*(continued)*

#### Year ended 31 March 2023

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As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

# Shopmobility Belfast Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Shopmobility Belfast Limited (continued)

**Year ended 31 March 2023**

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Use of our report**

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. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of  
Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

3<sup>rd</sup> August 2023