

**Company registration number: NI039277**

**Charity registration number: NIC100505**

# **Shopmobility Lisburn**

**(A company limited by share capital)**

**Annual Report and Financial Statements**

**for the Year Ended 31 March 2022**

## Shopmobility Lisburn

### Contents

Trustees' Report	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 19

# Shopmobility Lisburn

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

### **Objectives and activities**

#### ***Objects and aims***

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

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

#### ***Objectives, strategies and activities***

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

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

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

#### ***Public benefit***

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

#### ***Use of volunteers***

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

#### ***Going concern***

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

## Shopmobility Lisburn

### Trustees' Report

#### Reference and Administrative Details

Charity Registration Number: NIC100505

Company Registration Number: NI039277

The charity is incorporated in Northern Ireland.

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

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

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

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

#### Trustees and officers

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

Trustees: T Honeyford  
R Dowling  
S Lynn  
K Marshall

#### Structure, governance and management

##### *Nature of governing document*

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

## **Shopmobility Lisburn**

### **Trustees' Report**

#### ***Recruitment and appointment of trustees***

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

#### ***Induction and training of trustees***

New trustees receive appropriate induction procedures and training upon appointment.

#### ***Arrangements for setting key management personnel remuneration***

No trustees receive remuneration.

#### ***Organisational structure***

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

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

## Shopmobility Lisburn

### Trustees' Report

#### **Financial instruments**

##### ***Objectives and policies***

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

##### ***Cash flow risk***

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

##### ***Credit risk***

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

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

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

##### ***Liquidity risk***

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

# Shopmobility Lisburn

## Trustees' Report

### Statement of Trustees' Responsibilities

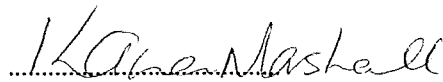
The trustees (who are also the directors of Shopmobility Lisburn for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

  
.....  
K Marshall  
Trustee

## Shopmobility Lisburn

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

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

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

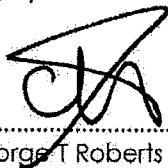
Having satisfied myself that the accounts of Shopmobility Lisburn are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Shopmobility Lisburn as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached. I confirm that I am independent of the charity.



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

30 August 2022

## Shopmobility Lisburn

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

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

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

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

## Shopmobility Lisburn

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

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

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

## Shopmobility Lisburn

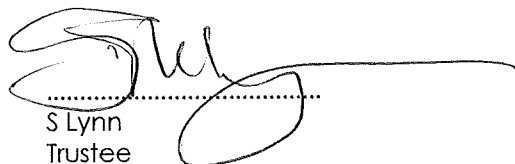
### (Registration number: NI039277) Balance Sheet as at 31 March 2022

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 30 August 2022 and signed on their behalf by:



.....  
S Lynn  
Trustee

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

## Shopmobility Lisburn

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

#### 1 Charity status

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

The address of its registered office is:

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

The principal place of business is:

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

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

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

Shopmobility Lisburn meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

## Shopmobility Lisburn

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

#### **Going concern**

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

#### **Exemption from preparing a cash flow statement**

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

#### **Income and endowments**

Income comprises charitable donations, grants and fundraising.

#### ***Donations and legacies***

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

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

#### ***Grants receivable***

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

## Shopmobility Lisburn

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

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of its resources, for example, allocating property costs by floor area, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

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

## Shopmobility Lisburn

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

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	25% reducing balance

#### Trade debtors

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

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

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Borrowings

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

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

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

#### Fund structure

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

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

## Shopmobility Lisburn

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

#### 3 Income from charitable activities

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

#### 4 Expenditure on charitable activities

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

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

## Shopmobility Lisburn

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

#### 5 Analysis of governance and support costs

##### Charitable activities expenditure

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

## Shopmobility Lisburn

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

#### 6 Net incoming/outgoing resources

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

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

#### 7 Trustees remuneration and expenses

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

##### S Lynn

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

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

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

#### 8 Staff costs

The aggregate payroll costs were as follows:

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

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

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

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

#### 9 Taxation

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

## Shopmobility Lisburn

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

#### 10 Tangible fixed assets

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

#### 11 Debtors

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

#### 12 Cash and cash equivalents

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

## Shopmobility Lisburn

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

#### 13 Creditors: amounts falling due within one year

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

#### 14 Creditors: amounts falling due after one year

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

#### 15 Share capital

#### 16 Funds

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

## Shopmobility Lisburn

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

#### 17 Analysis of net assets between funds

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