

Company Registration Number: NI039277
Charity Number: NIC100505

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

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

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Shopmobility Lisburn TRUSTEES' AND OTHER INFORMATION

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

Shopmobility Lisburn TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

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

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

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

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

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

Mission, Objectives and Strategy

Mission Statement

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

Review of Activities, Achievements and Performance

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

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

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

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

Financial Review

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

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

Results and Dividends

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

Shopmobility Lisburn TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

Trustees

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

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

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

Compliance with Sector-Wide Legislation and Standards

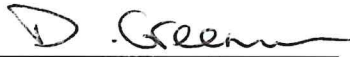
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Shopmobility Lisburn subscribes to and is compliant with the following:

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

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



Tim Honeyford
Trustee



Denise Grennan
Trustee

Shopmobility Lisburn

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

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

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

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

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

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

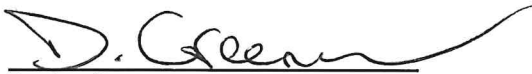
As explained in note 3, state whether the applicable in the UK and Republic of Ireland FRS 102 has been followed;

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

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



Tim Honeyford
Trustee



Denise Grennan
Trustee

Shopmobility Lisburn

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

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

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



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

Date: 8 October 2024

Shopmobility Lisburn

STATEMENT OF FINANCIAL ACTIVITIES

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

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

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

Shopmobility Lisburn

Company Number: NI039277

BALANCE SHEET

as at 31 March 2024

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

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

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

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

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

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

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



Tim Honeyford
Trustee



Denise Grennan
Trustee

Shopmobility Lisburn

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

1. GENERAL INFORMATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

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

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

Statement of compliance

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

Fund accounting

The following are the categories of funds maintained:

Restricted funds

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

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

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

Income

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

Income from charitable activities

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

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

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

Shopmobility Lisburn**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024
income.

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

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

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

Expenditure

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

Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment - 25% Reducing balance

Cash at bank and in hand

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

Taxation and deferred taxation

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

3. GOING CONCERN

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

4. INCOME

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

Shopmobility Lisburn NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

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

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

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

Shopmobility Lisburn

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

15.2 ANALYSIS OF MOVEMENTS ON FUNDS

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

15.3 ANALYSIS OF NET ASSETS BY FUND

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

16. TRUSTEES' REMUNERATION

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

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

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

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

17. POST-BALANCE SHEET EVENTS

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

SHOPMOBILITY LISBURN
SUPPLEMENTARY INFORMATION
RELATING TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

Shopmobility Lisburn**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 March 2024

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