

Shopmobility Enniskillen
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

CRUDDEN DOLAN LIMITED

Chartered accountants
23-25 Darling Street
Enniskillen
Co. Fermanagh
Northern Ireland
BT74 7DP

Shopmobility Enniskillen
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2024

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Shopmobility Enniskillen

Company Limited by Guarantee

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

Year ended 31 March 2024

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

Reference and administrative details

Registered charity name Shopmobility Enniskillen

Charity registration number 105393

Company registration number NI637998

Principal office and registered office Translink/Ulsterbus
Wellington Road
Enniskillen
Co. Fermanagh
BT74 7EF
Northern Ireland

The trustees Ms M McLaughlin (Chair)
Ms E Drumm (Treasurer)
Ms L Millar (Secretary)
Ms L Donaghy
Mr A McLean
Ms E McCord
Ms M O'Donnell
Cllr V Warrington
Cllr T Maguire

Independent examiner Crudden Dolan Ltd
23-25 Darling Street
Enniskillen
Co. Fermanagh
Northern Ireland
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Structure, governance and management

The organisation is run by committee. There are three employees within the organisation who are responsible for the daily administration of the charity.

Objectives and activities

The objective of the organisation and its main activity is the provision of mobility equipment, motorised scooters and manual wheelchairs to people with limited mobility to access services and shops in Enniskillen.

Shopmobility Enniskillen

Company Limited by Guarantee

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

Year ended 31 March 2024

Achievements and performance

The organisation has been able to secure sufficient funding to enable its existence into the foreseeable future, whilst being able to provide the public with a safe, friendly and efficient service within expected budgetary constraints.

Financial review

Having obtained funding from various sources, together with public and private donations, the organisation has been able to maintain sufficient cash flow to continue operations uninterrupted.

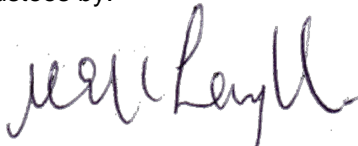
Small company provisions

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

Department for Infrastructure funding

The grant 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.

The trustees' annual report was approved on 28 June 2024 and signed on behalf of the board of trustees by:



Ms M McLaughlin (Chair)
Director



Ms E Drumm (Treasurer)
Director

Shopmobility Enniskillen

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Shopmobility Enniskillen

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Shopmobility Enniskillen ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

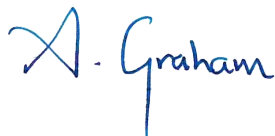
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Crudden Dolan Ltd

Independent Examiner

23-25 Darling Street
Enniskillen
Co. Fermanagh
Northern Ireland
BT74 7DP

Shopmobility Enniskillen

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024			2023
		Unrestricted funds	Restricted funds	Department for Infrastructure	Total funds
	Note	£	£	£	£
Income and Department for Infrastructures					
Donations and legacies	5	2,033	13,500	28,500	44,033
Other income	6	–	16,314	–	16,314
Total income		<u>2,033</u>	<u>29,814</u>	<u>28,500</u>	<u>60,347</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	549	33,158	28,500	62,207
Expenditure on charitable activities	8,9	–	1,213	–	1,213
Total expenditure		<u>549</u>	<u>34,371</u>	<u>28,500</u>	<u>63,420</u>
Net (expenditure)/income and net movement in funds		<u>1,484</u>	<u>(4,557)</u>	<u>–</u>	<u>(3,073)</u>
Reconciliation of funds					
Total funds brought forward		2,532	2,984	–	5,516
Total funds carried forward		<u>4,016</u>	<u>(1,573)</u>	<u>–</u>	<u>5,516</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 6 to 15 form part of these financial statements.

Shopmobility Enniskillen
Company Limited by Guarantee
Statement of Financial Position
31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	1,862	1,331
Current assets			
Debtors	15	–	–
Cash at bank and in hand		11,313	13,764
		<u>13,175</u>	<u>13,764</u>
Creditors: amounts falling due within one year	16	10,732	9,579
Net current assets		581	4,185
Total assets less current liabilities		<u>2,443</u>	<u>5,516</u>
Net assets		<u>2,443</u>	<u>5,516</u>
Funds of the charity			
Restricted funds		(1,573)	2,984
Unrestricted funds		4,016	2,532
Total charity funds	19	<u>2,443</u>	<u>5,516</u>

For the year ending 31 March 2024 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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 30 June 2024, and are signed on behalf of the board by:



Ms M McLaughlin (Chair)
Director



Ms E Drumm (Treasurer)
Director

The notes on pages 6 to 15 form part of these financial statements.

Shopmobility Enniskillen

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

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 Translink/Ulsterbus, Wellington Road, Enniskillen, Co. Fermanagh, BT74 7EF, Northern Ireland.

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 Companies Act 2006.

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 entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

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 Enniskillen

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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 Department for Infrastructure 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 Enniskillen

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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:

Plant and machinery - 20% straight line

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.

Shopmobility Enniskillen

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

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.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

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.

Shopmobility Enniskillen

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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.

4. Limited by guarantee

In the event of a winding up the liability of the Members is limited to £1.00.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Department for Infrastructure Funds £	Total Funds 2024 £
Donations				
Donations	483	–	–	483
L/T hire	1,550	–	–	1,550
Grants				
Department for Infrastructure	–	–	28,500	28,500
Released from deferred income	–	–	–	–
Halifax Foundation grants	–	5,000	–	5,000
Community Fund (Lotto)	–	2,000	–	2,000
Black Santa	–	1,500	–	1,500
Leathersellers Foundation	–	5,000	–	5,000
Government grant income	–	–	–	–
Sponsorship				
Easy fundraising	–	–	–	–
	<u>2,033</u>	<u>13,500</u>	<u>28,500</u>	<u>44,033</u>

Shopmobility Enniskillen

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Department for Infrastructure Funds £	Total Funds 2023 £
Donations				
Donations	232	–	–	232
L/T hire	775	–	–	775
Grants				
Department for Infrastructure	–	–	28,500	28,500
Released from deferred income	–	–	2,380	2,380
Halifax Foundation grants	–	10,500	–	10,500
Shopmobility NI	–	–	–	–
Black Santa	–	850	–	850
Dept. for Communities – COVID Recovery Grant	–	–	–	–
Government grant income	–	–	–	–
Sponsorship				
Easy fundraising	–	–	–	–
	<u>1,007</u>	<u>11,350</u>	<u>30,880</u>	<u>43,237</u>

6. Other income

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
Translink in-kind receipts	16,314	16,314	15,839	15,839
	<u>16,314</u>	<u>16,314</u>	<u>15,839</u>	<u>15,839</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Department for Infrastructure Funds £	Total Funds 2024 £
Wages & salaries	–	12,447	28,500	40,947
Workplace pension & auto-enrolment costs	–	624	–	624
Insurance	–	1,437	–	1,437
Travel & subsistence expenses	–	–	–	–
Telephone & internet	–	545	–	545
Printing, postage & stationery	–	6	–	6
Depreciation of assets	549	–	–	549
Subscriptions	–	95	–	95
Information technology costs	–	581	–	581
Staff uniforms	–	85	–	85

	Unrestricted Funds £	Restricted Funds £	Department for Infrastructure Funds £	Total Funds 2024 £
Other sundry costs	–	114	–	114
Signage, public relations & catering	–	11	–	11
Translink in-kind payments	–	16,314	–	16,314
Marketing, advertising & promotions	–	219	–	219
Repairs and maintenance	–	191	–	191
Mobility equipment maintenance	–	489	–	489
Bank charges & fees	–	–	–	–
	<u>549</u>	<u>33,158</u>	<u>28,500</u>	<u>62,207</u>

Year ended 31st March 2023

	Unrestricted Funds £	Restricted Funds £	Department for Infrastructure Funds £	Total Funds 2023 £
Wages & salaries	–	6,826	30,880	37,706
Workplace pension & auto-enrolment costs	–	577	–	577
Insurance	–	1,465	–	1,465
Repairs & maintenance	–	–	–	–
Travel & subsistence expenses	–	53	–	53
Telephone & internet	–	529	–	529
Printing, postage & stationery	–	147	–	147
Depreciation of assets	3,084	–	–	3,084
Subscriptions	–	95	–	95
Information technology costs	–	133	–	133
Staff uniforms	–	88	–	88
Other sundry costs	–	102	–	102
Signage, public relations & catering	–	58	–	58
Translink in-kind payments	–	15,839	–	15,839
Marketing, advertising & promotions	–	168	–	168
Mobility equipment maintenance	–	840	–	840
Bank charges & fees	–	–	–	–
	<u>3,084</u>	<u>26,920</u>	<u>30,880</u>	<u>60,884</u>

8. Expenditure on charitable activities by fund type

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
Support costs	1,213	1,213	1,213	1,213

Shopmobility Enniskillen

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Expenditure on charitable activities by activity type

	Support costs	Total funds	Total fund
	£	2024	2023
		£	£
Governance costs	1,213	1,213	1,213

10. Net (expenditure)/income

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

	2024	2023
	£	£
Depreciation of tangible fixed assets	549	3,084
Fees payable for the audit of the financial statements	700	700

11. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	700	700
Other financial services	500	500
	<u>1,200</u>	<u>1,200</u>

12. Staff costs

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

	2024	2023
	£	£
Wages and salaries	40,947	37,706
Other employee benefits	624	577
	<u>41,571</u>	<u>38,283</u>

The average head count of employees during the year was 3 (2023: 3).

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

13. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Shopmobility Enniskillen

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Tangible fixed assets

	Plant and machinery £
Cost	
At 1 April 2023	14,728
Additions	1,080
	<u>15,808</u>
Cost	
At 31 st March 2024	15,808
Depreciation	
At 1 April 2023	13,397
Charge for the year	549
	<u>13,946</u>
At 31 March 2024	<u>13,946</u>
Carrying amount	
At 31 March 2024	1,862
At 31 March 2023	<u>1,331</u>

15. Debtors

	2024 £	2023 £
Prepayments and accrued income	—	—
	<u>—</u>	<u>—</u>

16. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	9,762	8,325
Social security and other taxes	971	1,254
	<u>10,733</u>	<u>9,579</u>

17. Deferred Income

	2024 £	2023 £
Amount released to income	—	(2,380)
Amount deferred in year	7,125	9,505
At 31 March 2024	<u>7,125</u>	<u>7,125</u>

Shopmobility Enniskillen

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2024	2023
	£	£
Recognised in creditors:		
Deferred government grants due within one year	7,125	7,125
Recognised in income from donations and legacies:		
Government grants income	—	—

19. Analysis of charitable funds

Unrestricted funds

	At			At
	1 April 2023	Income	Expenditure	31 Mar 2024
	£	£	£	£
General funds	<u>2,532</u>	<u>2,033</u>	<u>(549)</u>	<u>4,016</u>

	At			At
	1 April 2022	Income	Expenditure	31 Mar 2023
	£	£	£	£
General funds	<u>4,609</u>	<u>1,007</u>	<u>(3,084)</u>	<u>2,532</u>

Restricted funds

	At			At
	1 April 2023	Income	Expenditure	31 Mar 2024
	£	£	£	£
Restricted Fund	<u>2,984</u>	<u>29,814</u>	<u>(34,371)</u>	<u>(1,573)</u>

	At			At
	1 April 2022	Income	Expenditure	31 Mar 2023
	£	£	£	£
Restricted Fund	<u>3,928</u>	<u>27,189</u>	<u>(28,133)</u>	<u>2,984</u>

Shopmobility Enniskillen

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

19. Analysis of charitable funds *(continued)*

Department for Infrastructure funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 Mar 2024 £
Department for Infrastructure Fund	–	28,500	(28,500)	–

	At 1 April 2022 £	Income £	Expenditure £	At 31 Mar 2023 £
Department for Infrastructure Fund	–	30,880	(30,880)	–

20. Comment on Department for Infrastructure funding

The grant 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.

21. Comment on Charity Reserves

The Trustees have designated a Special Reserve of funds ring-fenced within the monies held in the No.2 Bank Account. As at 31st March 2024 the reserve totalled £2,000. It is proposed to increase the Special Reserve by a further £600 in the year to 31st March 2025, contingent on ratification by the Board of Trustees.