

Shopmobility NI
Committee report and financial statements
for the year ended 31 March 2024

Shopmobility NI

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Shopmobility NI

Legal and administrative information

Business address

Fermanagh House
Broadmeadow
Enniskillen
Co. Fermanagh
BT74 7HR
Stefan Bukowski

Committee

Noeleen Glass
Pauline McSorley
Julie Guilar
Claire McKeane
Chanel McKinstry

Chairperson
Treasurer
Secretary

Accountants

Crudden Dolan Limited
23-25 Darling Street
Enniskillen
Co. Fermanagh
BT74 7DP

Bankers

Santander
4 Church Street
Enniskillen
Co. Fermanagh
BT74 7EB

Shopmobility NI

Committee report for the year ended 31 March 2024

Statement of Committee responsibilities

The Committee are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of Shopmobility NI and of the surplus or deficit for that period. In preparing those financial statements, the committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is appropriate to presume that Shopmobility NI will not continue in business.

The Committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Shopmobility NI. The Committee are also responsible for safeguarding the assets of Shopmobility NI and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

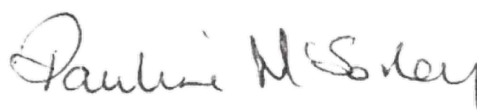
Statement on Department for Infrastructure funding

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.

On behalf of the Committee



Noeleen Glass
Chairperson



Pauline McSorley
Treasurer

Shopmobility NI

Independent examiner's report to the trustees on the unaudited financial statements of Shopmobility NI.

I report on the accounts of Shopmobility NI for the year ended 31 March 2024 set out on pages to 8.

Respective responsibilities of trustees and independent examiner

The charity's Committee members are responsible for the preparation of the accounts. It is my responsibility to state, on the basis of my examination, whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Committee members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

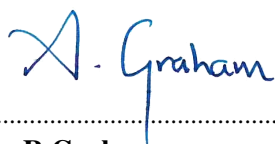
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
 - proper books of account are kept in accordance with the Charities Act (NI) 2008; and
 - accounts are prepared which agree with the books of account and comply with the accounting requirements of the Act; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I am satisfied that all grants, including grants by the Department for Infrastructure through the Transport Programme for People with Disabilities, have been used solely for the purposes for which they were provided.



.....
Alan R Graham
FCA
Independent examiner
Crudden Dolan Limited
23-25 Darling Street
Enniskillen
Co. Fermanagh
BT74 7DP

Shopmobility NI

Statement of financial activities

For the year ended 31 March 2024

	Notes	Unrestricted funds £	DfI funds £	2024 Total £	2023 Total £
Incoming resources					
Incoming resources from charitable activities	2	243	25,175	25,418	25,175
Total incoming resources		<u>243</u>	<u>25,175</u>	<u>25,418</u>	<u>25,175</u>
Resources expended					
Staff costs	3	-	22,560	22,560	21,462
Establishment costs		-	2,842	2,842	2,526
Accountancy fees		-	990	990	990
Legal and professional fees		-	349	349	560
Communications and IT		-	315	315	365
Other office expenses		-	948	948	965
Depreciation and impairment		-	182	182	189
Total resources expended		<u>-</u>	<u>28,186</u>	<u>28,186</u>	<u>27,057</u>
Total funds brought forward		-	1,463	1,463	3,345
Total funds carried forward		<u>243</u>	<u>(1,548)</u>	<u>(1,305)</u>	<u>1,463</u>

The notes on pages 6 to 8 form an integral part of these financial statements.

Shopmobility NI

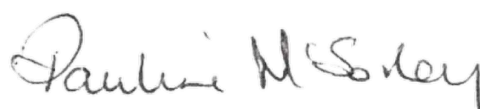
Balance sheet as at 31 March 2024

	Notes	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	5		-		182
Current assets					
Cash at bank and in hand		377		3,468	
		<u>377</u>		<u>3,468</u>	
Creditors: amounts falling due within one year	6	(1,682)		(2,187)	
Net current (liabilities)/assets			(1,305)		1,281
Net (liabilities)/assets			<u>(1,305)</u>		<u>1,463</u>
Funds	7				
Restricted income funds			(1,548)		1,463
Unrestricted income funds			243		-
Total funds			<u>(1,305)</u>		<u>1,463</u>

The financial statements were approved by the Committee on 2nd July 2024 and signed on its behalf by

Noeleen Glass
Chairperson

Pauline McSorley
Treasurer



The notes on pages 6 to 8 form an integral part of these financial statements.

Shopmobility NI

Notes to financial statements for the year ended 31 March 2024

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' effective January 2016 (SORP FRS 102) and the the Charities Act (NI) 2008.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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 are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Equipment - 20% straight line

2. Incoming resources from charitable activities

	Unrestricted funds £	DfI funds £	2024 Total £	2023 Total £
Department for Infrastructure	-	25,175	25,175	25,175
Other charitable income	243	-	243	-
	<u>243</u>	<u>25,175</u>	<u>25,418</u>	<u>25,175</u>

Shopmobility NI

Notes to financial statements for the year ended 31 March 2024

3. Employees

Employment costs	2024	2023
	£	£
Wages and salaries	22,027	20,732
No employee received emoluments of more than £60,000 (2023 : None).		

Number of employees

The average monthly numbers of employees (including the Committee) during the year, calculated on the basis of full time equivalents, was as follows:

	2024	2023
	Number	Number
Administration	1	1

4. Pension costs

The company operates a defined contribution pension scheme in respect of the staff. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2024	2023
	£	£
Pension charge	533	730

5. Tangible fixed assets

	Equipment	Total
	£	£
Cost		
At 31 March 2024	1,981	1,981
Depreciation		
At 1 April 2023	1,799	1,799
Charge for the year	182	182
At 31 March 2024	1,981	1,981
Net book values		
At 31 March 2024	-	-
At 31 March 2023	182	182

Shopmobility NI

Notes to financial statements for the year ended 31 March 2024

6. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxes and social security	692	637
Accruals and deferred income	990	1,550
	<u>1,682</u>	<u>2,187</u>

7. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 March 2024 as represented by:			
Current assets	243	134	377
Current liabilities	-	(1,682)	(1,682)
	<u>243</u>	<u>(1,548)</u>	<u>(1,305)</u>

8. Unrestricted funds

	At 1 April 2023	Incoming resources	At 31 March 2024
	£	£	£
General fund	-	243	243
	<u>-</u>	<u>243</u>	<u>243</u>

9. Restricted funds

	At 1 April 2023	Incoming resources	Outgoing resources	At 31 March 2024
	£	£	£	£
Department for Infrastructure	1,463	25,175	(28,186)	(1,548)
	<u>1,463</u>	<u>25,175</u>	<u>(28,186)</u>	<u>(1,548)</u>

Shopmobility NI

The following pages do not form part of the statutory accounts.

Shopmobility NI

Detailed statement of financial activities

For the year ended 31 March 2024

	2024		2023	
	£	£	£	£
Incoming resources				
Incoming resources from charitable activities				
Department for Infrastructure		25,175		25,175
Other charitable income		243		-
		<u>25,418</u>		<u>25,175</u>
Total incoming resources		<u>25,418</u>		<u>25,175</u>
Resources expended				
Costs of generating funds:				
<i>Support costs</i>				
Wages & salaries	22,027		20,732	
Pension contributions	533		730	
Rent	2,184		2,496	
Travelling expenses	547		-	
Meeting & event expenses	45		-	
Management costs & subscriptions	66		30	
Insurance	349		560	
Telephone & internet	315		365	
Stationery, office supplies & IT	948		965	
Depreciation & impairment	182		189	
		<u>27,196</u>		<u>26,067</u>
Total cost of generating voluntary income		<u>27,196</u>		<u>26,067</u>
Fundraising trading:				
cost of goods sold and other costs				
Total costs of generating funds		<u>27,196</u>		<u>26,067</u>

Shopmobility NI

Detailed statement of financial activities

For the year ended 31 March 2024

	2024 £	2023 £
Charitable activities		
Governance costs		
<i>Activities undertaken directly</i>		
Accountancy & examination fees	990	990
	<u>990</u>	<u>990</u>
Total governance costs	<u>990</u>	<u>990</u>
Net incoming/(outgoing) resources for the year	<u>(2,768)</u>	<u>(1,882)</u>