

**Charity Registration No. 1082470**

**Company Registration No. 04016363 (England and Wales)**

**HULL COUNCIL OF DISABLED PEOPLE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Fawley Judge & Easton**  
**Chartered Certified Accountants**  
**1 Parliament Street**  
**Hull**  
**East Yorkshire**  
**HU1 2AS**

# HULL COUNCIL OF DISABLED PEOPLE

## LEGAL AND ADMINISTRATIVE INFORMATION

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|--------------------------------|---|
| <b>Committee Of Management</b> | Mr S Dudding Chairman<br>Mrs J Cooper Treasurer<br>Ms M Carnes<br>Mr B Cooper<br>Mr S Cooper<br>Mr J Hall<br>Mr C Stark<br>Reverend John Tasker (President)<br>Mrs J Hall |
| <b>Secretary</b>               | Ms M Carnes   |
| <b>Charity number</b>          | 1082470   |
| <b>Company number</b>          | 04016363  |
| <b>Registered office</b>       | 75 Ferensway<br>Hull<br>East Yorkshire<br>England<br>HU2 8LD  |
| <b>Independent examiner</b>    | Fawley Judge & Easton<br>Chartered Certified Accountants<br>1 Parliament Street<br>Hull<br>East Yorkshire<br>HU1 2AS  |
| <b>Solicitors</b>              | Andrew Jackson<br>15A Marina Court<br>Castle Street<br>Hull<br>HU1 1TJ  |

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# HULL COUNCIL OF DISABLED PEOPLE

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# HULL COUNCIL OF DISABLED PEOPLE

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

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The Committee of Management present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's the Charity's Constitution, the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

### **Objectives and activities**

The charity is established for the purpose of promoting the welfare of disabled people, advancing their education, furthering their health and relieving their poverty, distress and sickness in any which is deemed, by law to be charitable within the City of Hull and the surrounding area. The policies adopted in furtherance of these objects not changed during the year.

The Committee of Management have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

When planning our activities for the year the Council of Management have considered the Charity Commission's guidance on public benefit and how those activities will contribute to the Charities aims and objectives as detailed below.

During the year under review the people using our facilities have benefited from:

- A meeting place for individuals and groups.

- Cafe' facilities, hot meals and snacks and external catering Charity shop and radar key sales.

- Information on welfare rights and aids to disabled living. Home visit projects, decorating and gardening.

- Welfare advice centre, training and transport Holiday information on suitable accommodation with access. Services available between the hours of 9.00am until 4.00pm

- Wheelchair hire

- Mobility scooter hire

These facilities are available for use by members of the public who have restricted mobility and their carers.

### **Covid-19**

On 23 March 2020 the country was locked down and only essential businesses were allowed to remain open, hence the Charity closed its doors and remained closed until 6th July. Whilst there was no income the charity received the Coronavirus small business Grant which has enabled salaries and necessary running to be paid. The staff were furloughed and the appropriate grant is being claimed from HMRC. The Charity continues to seek funding from a variety of sources to enable the activities to be continued.

# **HULL COUNCIL OF DISABLED PEOPLE**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2021**

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### **Achievements and performance** **Chairman's Report 2020/21**

2020/21 has once again been a very challenging year within the HCDP, we have continued with our training programmes for the placements and volunteers within the various projects we run, and they continue helping us raise some of our much needed funding under difficult circumstances.

We had to close the centre on 23/03/20 owing to Corona virus, we will have no income whatsoever and this will have a massive effect on the future of our charity.

We have been helped with the new donation scheme giving produce that is still good but coming up to its use or sell by date, the shops include Tesco, Asda & Greggs, also the FareShare scheme although we have to pay a membership fee it is still a big help with our cafe and aiding the vulnerable and homeless.

Because of the continuing lockdown we have many difficulties supporting the local communities with their gardens & decorating, also the cafe.

The projects we are involved in are unique to our organisation and the position and reputation we hold in the community is being upheld through the dedication and hard work of the management, staff, volunteers and placements

**Stuart Dudding**  
**Chairman**

### **MANAGERS REPORT**

We have had another incredibly difficult year and of course the lockdown which has caused us many problems we have also found it very hard to obtain funding but with the dedication of a great team we have managed to survive all the problems that have been thrown in our path.

The gardening service managed to do a few jobs but could not do as normal because of the lockdown. Our thanks go to Steve and Paul,

Margaret our Welfare Rights supervisor has managed to keep things going even though there have been many changes to the benefits system, when we were able to open she helped as many people as possible in the time allotted.

I must also offer my thanks to Chris, and Andy for the countless hours they have volunteered in the office also Neil, Ashley, Steve & Dave for all their hard work keeping the mobility scooter project and reception running.

Sadly we lost our decorating supervisor Steve he has moved on to pastures new, we wish him well at his new place of work.

Special thanks also to all our regular volunteers in the garden/decorating projects, Paul & Steven & Dave & Chris they do a fantastic job keeping the projects running

If I have missed anyone off my list of thanks I offer my apologies now and hope they continue to assist us in our endeavours to help as many disabled & vulnerable people as we can in the future.

The second hand shop and tombola continue to bring us a little revenue and I would like to thank all the people who have donated furniture, bric-a-brac and clothes to help us raise funds.

We all continue to be happy in our work and even though there were quite a few ups and downs along the way we always manage to carry on and keep smiling regardless of what is thrown at us.

**Pat Stange**  
**Manager**

# **HULL COUNCIL OF DISABLED PEOPLE**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** ***FOR THE YEAR ENDED 31 MARCH 2021***

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### **COOKS CAFE REPORT**

Owing to the Corona Virus we had to close our door to our customers, in March 2020 and this sadly carried all the way through 2020 only allowing us to open for 6 weeks in July and August and then we remained closed for the rest of the year and into 2021.

We opened our doors twice weekly for our food bank but other than this we were unable to let people in to eat in our cafe.

All our volunteers have helped with the food bank and doing a deep clean in the centre and kitchen..

I would once again like to take this opportunity to thank all the volunteers and placements that have enabled me to carry on with the good work in the kitchen.

I would also like to thank Tesco, Asda & Greggs for the help they offer our charity through donations of the food, the donations help us to run our newly set up food bank.

**Julie Hall**  
**Cook / Supervisor**

### **DECORATING PROJECT REPORT**

The Decorating service has been suspended indefinitely, the reason for this is our decorating supervisor has sadly left our employment, and although we still have a couple of volunteers we have been able to carry on with this project.

The lockdown has obviously had a detrimental effect on our services as we were unable to enter peoples homes during this time.

I would personally like to thank all the placements and volunteers that have helped us during the last financial year.

**Stuart Dudding**  
**Chairman**

# **HULL COUNCIL OF DISABLED PEOPLE**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2021**

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### **GARDENING PROJECT REPORT**

Because of the lockdown in March 2020 we were unable to carry on with our gardening project, although we did manage to do a couple in July and August sadly we were forced to stop again when the Government closed the country again.

Owing to all of the upheaval it has been a difficult time for the gardening project but with all the help and perseverance of our volunteers and placements we hope to be able to continue offering our services to the local vulnerable members of the community in the future.

I would like to offer my thanks to all the placements and volunteers that have helped me throughout the year.

Paul  
Gardening supervisor

### **WELFARE RIGHTS REPORT**

Corona virus lockdowns have continued to impact on our welfare rights week throughout the year, and by April 2021 the number of open cases had reduced by 50% on the previous March. The majority of our work has focused on following up DWP decisions on benefit claims that had been submitted before lockdown, which had also been delayed.

As a result the number of clients helped was down to 109, but on the plus side the DWP delays in dealing with new claims resulted in much higher than normal arrears payments for our successful clients.

In fact the total arrears payments for PIP, DLA and Attendance Allowance claims for the year was £64,322, an average of £722.70 for each person, as well as an average weekly increase in benefits of £100.90 each.

DWP special covid arrangements also affected Employment Support Allowance claims, because the ESA assessments were all suspended from the first lockdown, and an extra payment of £10 added to every ESA claim. Together with the amalgamation of new ESA claims with Universal Credit this resulted in far fewer people needing help with ESA, and we dealt with only 10 during the year. It is still not clear how the DWP will manage the backlog of ESA assessments, but hopefully that won't create more work than we can cope with!

At the moment we are using the main office to see clients, because the interview room is too small to allow for social distancing, which isn't ideal now that client numbers are beginning to increase again, but there is no alternative. My apologies to other staff and volunteers who need to use the office - let's hope we get back to the 'new normal' soon.

Thanks to Joanne and Andy, who have both returned to help on one day a week each, and to our DWP partner support managers, who have efficiently carried on with their invaluable advice to us while working from home.

Margaret Carnes  
Welfare Rights Supervisor

# **HULL COUNCIL OF DISABLED PEOPLE**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2021**

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### **Financial review**

#### **TREASURERS REPORT**

Owing to the lockdown our centre has been closed for most of the financial year the follow on from this is it is difficult to be able to write a positive report

I would like to thank Pat and Chris for all the sterling work they have put into the organisation over the last year, also, all the support staff for their invaluable time and efforts throughout the year that has enabled me to present these accounts to you.

I would also like to thank our Welfare Rights team, the Kitchen staff, the Gardeners and Decorators also the Reception & Admin staff that have once again proved that a good team works well together to get over any problems that occur along the way.

Sadly we said goodbye to a long standing member of staff this being Steve Sorenson, we wish him well in all future endeavours.

The financial year covers the period from 1st April 2020 to 31st March 2021.

I would also like to thank all those who very kindly gave donations in money goods and time to make this year although not very profitable; their help has enabled us to survive.

**Jeannette Cooper**  
**Treasurer**

The results for the year and financial position of the Company are set out in the financial statements. The Company has a net surplus in this operating year of £2,594 (2018 Surplus - £5,511)

For the ensuing year the Trustees intend to retain in bank deposits sufficient funds to finance approximately three months' activities of the Charity.

There are no restrictions on the Charity's powers to invest.

The investment strategy is set by the Trustees and is reviewed annually. It takes account of income requirement, risk profile and future expenditure.

The Committee of Management has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.



# HULL COUNCIL OF DISABLED PEOPLE

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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The charity aims to continue to provide the current level of services to its beneficiaries.

### Statement of Trustees' Responsibilities

The Committee of Management, who are also the directors of Hull Council of Disabled People for the purpose of company law, are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these accounts, the Committee of Management are required to:

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

The Committee of Management are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Structure, governance and management

The charity is a company limited by guarantee and a registered Charity. In accordance with the constitution of the Company, every member undertakes to contribute such amount as may be required (not exceeding £1) to the Company's assets if it were to be wound up. At 31 March 2021 the members of the Company totalled 80 (2020 - 82).

The Committee of Management, who are also the directors for the purpose of company law, and who served during the year were:

Mr S Dudding Chairman  
Mrs J Cooper Treasurer  
Ms M Carnes  
Mr B Cooper  
Mr S Cooper  
Mr J Hall  
Mr C Stark  
Reverend John Tasker (President)  
Mrs J Hall

None of the Committee of Management has any beneficial interest in the company. All of the Committee of Management are members of the company and guarantee to contribute £1 in the event of a winding up. On appointment as a member of the Council of Management, members are inducted into the charity by being given two folders, which they must read. These are the Practice Guide and the Information of the Board. Members will also be made aware of Companies House regulations, Charity Commission regulations and how they must adhere to them.

In accordance with the Articles of Association one third of the members of the Council of Management retire by rotation and, accordingly Mr S Dudding and Ms M Carnes retire and being eligible offer themselves for re-election at the Annual General Meeting.

# **HULL COUNCIL OF DISABLED PEOPLE**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** ***FOR THE YEAR ENDED 31 MARCH 2021***

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The Charity is managed and run by the Board of Trustees and paid staff supported on a daily basis by volunteers.

The Trustees report was approved by the Board of Committee Of Management.

**Mr S Dudding Chairman**

Trustee

Dated: 5 July 2021

# HULL COUNCIL OF DISABLED PEOPLE

## INDEPENDENT EXAMINER'S REPORT

### TO THE COMMITTEE OF MANAGEMENT OF HULL COUNCIL OF DISABLED PEOPLE

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I report to the Committee of Management on my examination of the financial statements of Hull Council of Disabled People (the charity) for the year ended 31 March 2021.

#### **Responsibilities and basis of report**

As the Committee of Management of the charity (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 the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 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 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.

**Jonathan Leathley**  
**Fawley Judge & Easton**  
**Chartered Certified Accountants**  
1 Parliament Street  
Hull  
East Yorkshire  
HU1 2AS

Dated: 5 July 2021

# HULL COUNCIL OF DISABLED PEOPLE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2021**

|   | Notes | Unrestricted funds<br>2021<br>£ | Unrestricted funds<br>2020<br>£ | Restricted funds<br>2020<br>£ | Total<br>2020<br>£ |
|---|-------|---------------------------------|---------------------------------|-------------------------------|--------------------|
| <b><u>Income and endowments from:</u></b>                               |       |                                 |                                 |                               |                    |
| Donations and legacies  | 3     | 14,879                          | 19,901                          | -                             | 19,901             |
| Charitable activities   | 4     | 9,481                           | 25,636                          | -                             | 25,636             |
| Other trading activities  | 5     | 6,519                           | 14,229                          | -                             | 14,229             |
| Other income  | 6     | 34,292                          | 364                             | -                             | 364                |
| <b>Total income</b>   |       | 65,171                          | 60,130                          | -                             | 60,130             |
| <b><u>Expenditure on:</u></b>   |       |                                 |                                 |                               |                    |
| Charitable activities   | 7     | 43,678                          | 63,997                          | -                             | 63,997             |
| Other   | 10    | 620                             | 842                             | -                             | 842                |
| <b>Total resources expended</b>   |       | 44,298                          | 64,839                          | -                             | 64,839             |
| Gross transfers between funds   |       | -                               | 5,000                           | (5,000)                       | -                  |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | 20,873                          | 291                             | (5,000)                       | (4,709)            |
| Fund balances at 1 April 2020   |       | 10,351                          | 10,060                          | 5,000                         | 15,060             |
| <b>Fund balances at 31 March 2021</b>                                   |       | 31,224                          | 10,351                          | -                             | 10,351             |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# HULL COUNCIL OF DISABLED PEOPLE

## BALANCE SHEET

AS AT 31 MARCH 2021

|   | Notes | 2021<br>£      | £             | 2020<br>£      | £             |
|---|-------|----------------|---------------|----------------|---------------|
| <b>Fixed assets</b>                                   |       |                |               |                |               |
| Tangible assets                                       | 12    |                | 734           |                | 4,389         |
| <b>Current assets</b>                                 |       |                |               |                |               |
| Debtors   | 13    | 2,800          |               | 1,414          |               |
| Cash at bank and in hand                              |       | 29,033         |               | 7,011          |               |
|   |       | <u>31,833</u>  |               | <u>8,425</u>   |               |
| <b>Creditors: amounts falling due within one year</b> | 14    | <u>(1,343)</u> |               | <u>(2,463)</u> |               |
| Net current assets                                    |       |                | 30,490        |                | 5,962         |
| <b>Total assets less current liabilities</b>          |       |                | <u>31,224</u> |                | <u>10,351</u> |
| <b>Income funds</b>                                   |       |                |               |                |               |
| Unrestricted funds                                    |       |                | 31,224        |                | 10,351        |
|   |       |                | <u>31,224</u> |                | <u>10,351</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The director acknowledges her responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, 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 company.

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.

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

The financial statements were approved by the Committee Of Management on 5 July 2021

Mr S Dudding Chairman  
Trustee

Mrs J Cooper Treasurer  
Trustee

Company Registration No. 04016363

# HULL COUNCIL OF DISABLED PEOPLE

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **1 Accounting policies**

#### **Charity information**

Hull Council of Disabled People is a private company limited by guarantee incorporated in England and Wales. The registered office is 75 Ferensway, Hull, East Yorkshire, HU2 8LD, England.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

The operation of the Charity is dependent upon the provision of a bank overdraft which is to be reviewed in February 2017 and the renewal of the lease for the property with the Hull City Council. The Board of Trustees have considered the future operation and financial commitments of the Charity and are of the opinion that the Charity will continue to operate in its present form and be able to discharge its liabilities as they fall due for the foreseeable future.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Committee of Management in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### **1.5 Expenditure**

# HULL COUNCIL OF DISABLED PEOPLE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

(Continued)

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in these categories. certain other costs, which are attributable to more than one activity, are apportioned across cost categories on an appropriate basis.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Fixed assets costing less than £500 are written off to the Statement of Financial Activities in the year of purchase. Fixed assets costing more than £500 are initially recorded at cost in the balance sheet and depreciated over the estimated useful life.

|                       |   |
|-----------------------|---|
| Leasehold property    | Enter depreciation rate via StatDB - cd74 |
| Furniture & equipment | 10% to 20% of cost                        |
| Motor vehicles        | 3 to 7 years straight line basis          |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# HULL COUNCIL OF DISABLED PEOPLE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Committee of Management are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

|                     | Unrestricted<br>funds | Unrestricted<br>funds |
|---------------------|-----------------------|-----------------------|
|                     | 2021                  | 2020                  |
|                     | £                     | £                     |
| Donations and gifts | 14,679                | 11,401                |
| Grants received     | 200                   | 8,500                 |
|                     | <u>14,879</u>         | <u>19,901</u>         |



# HULL COUNCIL OF DISABLED PEOPLE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 3 Donations and legacies (Continued)

#### Donations and gifts

|       |               |               |
|-------|---------------|---------------|
| Other | 14,679        | 11,401        |
|       | <u>14,679</u> | <u>11,401</u> |

### 4 Charitable activities

|                                    | Gardening and<br>Decorating<br>2021<br>£ | Wheelchair<br>hire<br>2021<br>£ | Mobility<br>Scooters<br>2021<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|------------------------------------|--|---------------------------------|-----------------------------------|--------------------|--------------------|
| Sales within charitable activities | 9,013                                    | 238                             | 230                               | 9,481              | 25,636             |
|                                    | <u>9,013</u>                             | <u>238</u>                      | <u>230</u>                        | <u>9,481</u>       | <u>25,636</u>      |

#### Charitable trading income

#### Deferred income

### 5 Other trading activities

|                          | Unrestricted<br>funds<br>2021<br>£ | Unrestricted<br>funds<br>2020<br>£ |
|--------------------------|------------------------------------|------------------------------------|
| Cafe                     | 5,969                              | 11,735                             |
| Sale of donated goods    | 550                                | 2,494                              |
|                          | <u>6,519</u>                       | <u>14,229</u>                      |
| Other trading activities | <u>6,519</u>                       | <u>14,229</u>                      |

# HULL COUNCIL OF DISABLED PEOPLE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 6 Other income

|                                  | Unrestricted<br>funds | Unrestricted<br>funds |
|----------------------------------|-----------------------|-----------------------|
|                                  | 2021<br>£             | 2020<br>£             |
| Other income                     | 540                   | 364                   |
| Coronavirus Job Support Grant    | 14,321                | -                     |
| Hull City Council Support Grant  | 10,000                | -                     |
| Social Restriction Support Grant | 9,431                 | -                     |
|                                  | <u>34,292</u>         | <u>364</u>            |

# HULL COUNCIL OF DISABLED PEOPLE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 7 Charitable activities

|                                      | Gardening<br>and<br>Decorating<br>2021<br>£ | Cafe<br>2021<br>£ | Centre<br>Costs<br>2021<br>£ | Total<br>2021<br>£ | Gardening<br>and<br>Decorating<br>2020<br>£ | Cafe<br>2020<br>£ | Centre<br>Costs<br>2020<br>£ | Total<br>2020<br>£ |
|--------------------------------------|---|-------------------|------------------------------|--------------------|---|-------------------|------------------------------|--------------------|
| Staff costs                          | 1,038                                       | -                 | 25,735                       | 26,773             | 7,416                                       | -                 | 25,545                       | 32,961             |
| Depreciation and impairment          | -   | -                 | 3,654                        | 3,654              | -   | -                 | 4,834                        | 4,834              |
| Purchases                            | 2   | 490               | -                            | 492                | 582   | 1,960             | -                            | 2,542              |
| Repairs and maintenance              | 186   | -                 | 35                           | 221                | 1,005                                       | -                 | 287                          | 1,292              |
| Motor and travel                     | 2,642                                       | 423               | 523                          | 3,588              | 5,414                                       | 683               | 773                          | 6,870              |
| Rates and water                      | 30  | -                 | 1,198                        | 1,228              | 74  | -                 | 3,078                        | 3,152              |
| Light and heat                       | -   | -                 | 1,735                        | 1,735              | -   | -                 | 6,031                        | 6,031              |
| Insurance                            | -   | -                 | 2,359                        | 2,359              | -   | -                 | 2,600                        | 2,600              |
| Telephone                            | -   | -                 | 1,826                        | 1,826              | -   | -                 | 2,075                        | 2,075              |
| Printing, stationery and advertising | -   | -                 | 451                          | 451                | -   | -                 | 186                          | 186                |
| Sundries                             | -   | -                 | 511                          | 511                | -   | -                 | 610                          | 610                |
| Independent Examiner fees            | -   | -                 | 840                          | 840                | -   | -                 | 844                          | 844                |
|                                      | <u>3,898</u>                                | <u>913</u>        | <u>38,867</u>                | <u>43,678</u>      | <u>14,491</u>                               | <u>2,643</u>      | <u>46,863</u>                | <u>63,997</u>      |
|                                      | <u>3,898</u>                                | <u>913</u>        | <u>38,867</u>                | <u>43,678</u>      | <u>14,491</u>                               | <u>2,643</u>      | <u>46,863</u>                | <u>63,997</u>      |

# HULL COUNCIL OF DISABLED PEOPLE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 8 Committee Of Management

None of the Committee of Management (or any persons connected with them) received any remuneration during the year.

### 9 Employees

The average monthly number of employees during the year was:

|                         | 2021<br>Number    | 2020<br>Number    |
|-------------------------|-------------------|-------------------|
|                         | 3                 | 5                 |
|                         | <u>          </u> | <u>          </u> |
| <b>Employment costs</b> | <b>2021</b>       | <b>2020</b>       |
|                         | <b>£</b>          | <b>£</b>          |
| Wages and salaries      | 26,773            | 32,961            |
|                         | <u>          </u> | <u>          </u> |

### 10 Other

|                           | 2021              | 2020              |
|---------------------------|-------------------|-------------------|
|                           | £                 | £                 |
| Bank charges and interest | 620               | 842               |
|                           | <u>          </u> | <u>          </u> |
|                           | 620               | 842               |
|                           | <u>          </u> | <u>          </u> |

### 11 Taxation

As a charity the company is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of chargeable Gains Act 1992 to the extent that these are applied to its charitable objects - No tax charges have arisen in the charity.

# HULL COUNCIL OF DISABLED PEOPLE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 12 Tangible fixed assets

|                                    | Leasehold<br>property<br>£ | Furniture & Motor vehicles<br>equipment<br>£ | £     | Total<br>£ |
|------------------------------------|----------------------------|--|-------|------------|
| <b>Cost</b>                        |                            |  |       |            |
| At 1 April 2020                    | 27,738                     | 32,800                                       | 9,560 | 70,098     |
| At 31 March 2021                   | 27,738                     | 32,800                                       | 9,560 | 70,098     |
| <b>Depreciation and impairment</b> |                            |  |       |            |
| At 1 April 2020                    | 24,966                     | 32,773                                       | 7,971 | 65,710     |
| Depreciation charged in the year   | 2,772                      | 27   | 855   | 3,654      |
| At 31 March 2021                   | 27,738                     | 32,800                                       | 8,826 | 69,364     |
| <b>Carrying amount</b>             |                            |  |       |            |
| At 31 March 2021                   | -                          | -  | 734   | 734        |
| At 31 March 2020                   | 2,772                      | 27   | 1,590 | 4,389      |

### 13 Debtors

|   | 2021<br>£ | 2020<br>£ |
|---|-----------|-----------|
| <b>Amounts falling due within one year:</b> |           |           |
| Trade debtors                               | 1,600     | 214       |
| Other debtors                               | 1,200     | 1,200     |
|   | 2,800     | 1,414     |

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

|                                    | 2021<br>£ | 2020<br>£ |
|------------------------------------|-----------|-----------|
| Other taxation and social security | 98        | 98        |
| Trade creditors                    | 1,245     | 2,365     |
|                                    | 1,343     | 2,463     |

### 15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).