

**HULL COUNCIL OF DISABLED PEOPLE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

## **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 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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**TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT)**  
***FOR THE YEAR ENDED 31 MARCH 2022***

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The Committee of Management present their annual report and financial statements for the year ended 31 March 2022.

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.

**TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Achievements and performance**  
**Chairman's Report 2021/22**

2021/22 has once again been a very challenging year within the HCDP, we have continued with our training programmes for the volunteers within the various projects we run, and they continue helping us raise some of our much needed funding under difficult circumstances.

Because of the continuing battle to raise funds, we have faced many challenges in our endeavours to support the local communities with their gardens & decorating, also the cafe, although we have the support and the hard work of all our staff and volunteers it is still very difficult to raise enough money to cover all the costs of running the various projects within our charity.

We have kept the Food Bank going this is supported by various supermarkets giving produce that is still good but coming up to its use or sell by date, these include 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 thus aiding the vulnerable and homeless.

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, and volunteers.

I would like to offer my thanks to all that have assisted the HCDP be it with time or with donations of money making it possible for us to carry on and helping us to make 2021/22 a fought for but another successful year for the organisation.

**Stuart Dudding**  
**Chairman**

**MANAGERS REPORT**

It has been a very sad time for the charity this year we lost a very special member of the Board Brian Cooper he was quite ill for a while and is now at peace. He will be really missed by everyone that knew him.

We have had another busy year finding 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 has carried on regardless. Our thanks go to Steve and Paul although the weather has made it very difficult to plan the garden rota, they have persevered and brought in a steady income that has helped with the upkeep of the vans and the tax and insurance that has to be paid.

Also thanks to Chris and Dave who tried to keep the decorating service going but owing to the fact that we have no driver or van for the decorating service we have had to suspend it until further notice.

Margaret our Welfare Rights supervisor has managed to keep things going even though there have been many changes to the benefits system. We welcomed a new Voluteer Vanessa into the fold, Joanne has been a big help so between them all the Welfare Rights Service has continued to grow and develop.

A special vote of thanks must also be given to Julie, who with the help of Sonya, Margaret, Lynne Denise and Samantha has managed to keep the kitchen going under very difficult circumstances they are a great asset to the centre. I would also like to offer special thanks to all their countless hours of dedication without them it would not be possible for cafe to carry on with the work involved.

I must also offer my thanks to Chris, and Andy for the countless hours they have volunteered in the office also Neil, Ashley and Paul for keeping the front reception manned I would also like to thank Dave for all his hard work keeping the mobility scooter project running. 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

**TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)**  
***FOR THE YEAR ENDED 31 MARCH 2022***

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A big vote of thanks goes out to our new volunteer Jules who has with the help of Sonya been organising the shop making it look neat and tidy.

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.

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 Rowan**  
**Manager**

**COOKS CAFE REPORT**

Although it has been a very difficult time we have managed to carry on with our task of offering our customers good healthy, fresh home made food

We are very proud that we have once again been upgraded on our scores on the doors and now hold a very respectable 5. We have continued working towards high levels of cleanliness and hope that we can maintain this throughout the centre.

Our customers remain loyal and we have continued to grow, we have noticed most of them bring family and friends (word of mouth is the best advertising). The great atmosphere in the centre also draws people into our fold.

All the volunteers make it a really enjoyable atmosphere to work in and most of us come to the centre and leave at the end of the day with a smile on our faces. I would like to take this opportunity to thank all the volunteers 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 we use to help the vulnerable people in our community.

We have continued with our food bank helping the homeless and people struggling with the rapid changes that have occurred in the last few months.

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

**DECORATING PROJECT REPORT**

Once again it has been quite a difficult year for the decorating project even though Dave and Chris tried to maintain the service. Sadly we have had to suspend the decorating project owing to the fact that we no longer have a van or a driver

We have been working hand in hand with Humber Care, City Safe, the Fishermen's Mission, British Legion and the local Welfare Support Services, Sanctuary Housing and various other groups too numerous to mention, the agencies refer clients to us that are in need of our help and assistance.

The income that was earned was on average £50:00 per day, and although we have managed to keep this price even though there have been several price rises i.e. diesel insurance and the Government Taxation on the vans.

All income is ploughed back into the organisation and covers all costs that are generated by the project.

I would personally like to thank Chris & Dave for their sterling work during the last financial year.

**Pat Rowan**  
**Manager**

**TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)**  
***FOR THE YEAR ENDED 31 MARCH 2022***

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**GARDENING PROJECT REPORT**

It has been a difficult time for the gardening project but with all the help and perseverance of Steve and myself we were able to continue offering our services to the local vulnerable members of the community in the future.

The aim being to offer our clients a regular garden service preferably on a 4 – 6 week rota, once again we had a lot of problems caused by the adverse weather conditions making it virtually impossible to keep to the rota plan we had set ourselves but we continue to soldier on helping as many vulnerable people as possible.

We have been working with the Fisherman's Mission, British Legion, Humber Care and the local Welfare Support Services; they refer clients to us that need our help and assistance. We also work hand in hand with the Homeless project and HCC tidying gardens and removing rubbish.

The income we earn is on average £35 this is ploughed back into the organisation and covers some of the costs that are generated by the project.

I would like to offer my thanks to Steve Ibbitson for his consistent help throughout the year.

**Paul Summer**  
**Gardening supervisor**

**WELFARE RIGHTS REPORT**

The demand for our help with Welfare Benefits returned to normal 'pre covid' levels during the last year, although our clients continue to face longer waiting times for decisions on their claims than previously. We have also had to deal with a higher number of reconsideration requests when benefit awards have fallen short of what was expected. The need for the DWP to rely on telephone assessments of disability benefits during the last two years has had a noticeable adverse effect on awards, especially for people who have mobility problems. Fortunately we have been able to get unsatisfactory decisions overturned in the majority of cases, and expect to see the return of face to face assessments during the coming year.

Of the 79 clients helped during the year, 69 needed assistance and advice on their disability benefit claims, of which 63 were successful, resulting in awards of arrears payments totalling more than £55,568, plus an average weekly gain of over £72.60 per client.

These results could not happen without the valuable support of our team, which includes Jo, and Andy on maintaining the data base and other technical stuff. Last but not least we have welcomed 'Vee', whose medical experience - and patience - have already proved to be valuable assets.

**Margaret Carnes**  
**Welfare Rights Supervisor**

**TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)**  
***FOR THE YEAR ENDED 31 MARCH 2022***

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**Financial review**

**TREASURERS REPORT**

We have had a great deal of expense over the last financial year mainly due to the unexpected costs that came with a cold winter and high winds making it very difficult to keep the centre warm. Also the rise in all costs around the van and centre.

The income from the gardening project was drastically cut due to all the adverse weather conditions. Once again the decorating service has been very slow this year, due to the fact that we no longer have a van or driver so the income from both projects has dropped, but our volunteers have persevered and tried their very best to bring in some much needed revenue. The café continued to thrive thanks to the dedication of the volunteers and has continued to bring in much needed revenue.

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.

The financial year covers the period from 1st April 2021 to 31st March 2022.

I would also like to thank all those who very kindly gave donations in money goods and time to make this year although not extremely profitable we managed to thrive and 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 have 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.



**TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)**  
***FOR THE YEAR ENDED 31 MARCH 2022***

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**Plans for future periods**

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; 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

(Resigned 15 November 2021)

Mr S Cooper

Mr J Hall

Mr C Stark

Reverend John Tasker (President)

Mrs J Hall

**TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)**  
***FOR THE YEAR ENDED 31 MARCH 2022***

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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.

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

**Supplier payment policy**

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to XX day's purchases, based on the average daily amount invoiced by suppliers during the year.

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

.....  
Mr S Dudding Chairman  
**Trustee**

Date: .....

## **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 2022.

#### **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: .....

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2022**

|   |       | Unrestricted funds<br>2022<br>£ | Unrestricted funds<br>2021<br>£ |
|---|-------|---------------------------------|---------------------------------|
|   | Notes |                                 |                                 |
| <b><u>Income and endowments from:</u></b>                 |       |                                 |                                 |
| Donations and legacies                                    | 3     | 41,594                          | 14,879                          |
| Charitable activities                                     | 4     | 15,373                          | 9,481                           |
| Other trading activities                                  | 5     | 16,081                          | 6,519                           |
| Other income  | 6     | 13,557                          | 34,292                          |
| <b>Total income</b>                                       |       | <b>86,605</b>                   | <b>65,171</b>                   |
| <b><u>Expenditure on:</u></b>                             |       |                                 |                                 |
| Charitable activities                                     | 7     | 48,594                          | 43,678                          |
| Other   | 10    | 785                             | 620                             |
| <b>Total expenditure</b>                                  |       | <b>49,379</b>                   | <b>44,298</b>                   |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | <b>37,226</b>                   | <b>20,873</b>                   |
| Fund balances at 1 April 2021                             |       | 31,224                          | 10,351                          |
| <b>Fund balances at 31 March 2022</b>                     |       | <b>68,450</b>                   | <b>31,224</b>                   |

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.

**BALANCE SHEET**

**AS AT 31 MARCH 2022**

|   | Notes | 2022<br>£      | £             | 2021<br>£      | £             |
|---|-------|----------------|---------------|----------------|---------------|
| <b>Fixed assets</b>                                   |       |                |               |                |               |
| Tangible assets                                       | 12    |                | -             |                | 734           |
| <b>Current assets</b>                                 |       |                |               |                |               |
| Debtors   | 13    | 1,324          |               | 2,800          |               |
| Cash at bank and in hand                              |       | 69,705         |               | 29,033         |               |
|   |       | <u>71,029</u>  |               | <u>31,833</u>  |               |
| <b>Creditors: amounts falling due within one year</b> | 14    | <u>(2,579)</u> |               | <u>(1,343)</u> |               |
| Net current assets                                    |       |                | 68,450        |                | 30,490        |
| <b>Total assets less current liabilities</b>          |       |                | <u>68,450</u> |                | <u>31,224</u> |
| <b>Income funds</b>                                   |       |                |               |                |               |
| Unrestricted funds                                    |       |                | 68,450        |                | 31,224        |
|   |       |                | <u>68,450</u> |                | <u>31,224</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 2022.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 .....

.....  
Mr S Dudding Chairman  
**Trustee**

.....  
Mrs J Cooper Treasurer  
**Trustee**

**Company registration number 04016363**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1 Accounting policies**

**(Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 the statement of financial activities.

**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.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1 Accounting policies**

**(Continued)**

**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.

***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.



**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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**

|                            | <b>Unrestricted<br/>funds</b> | Unrestricted<br>funds |
|----------------------------|-------------------------------|-----------------------|
|                            | <b>2022</b>                   | 2021                  |
|                            | £                             | £                     |
| Donations and gifts        | 41,320                        | 14,679                |
| Grants received            | 200                           | 200                   |
| Donated goods and services | 74                            | -                     |
|                            | <u>41,594</u>                 | <u>14,879</u>         |
| <b>Donations and gifts</b> |                               |                       |
| Other                      | 41,320                        | 14,679                |
|                            | <u>41,320</u>                 | <u>14,679</u>         |

**4 Charitable activities**

|                                    | <b>Gardening and<br/>Decorating</b> | <b>Wheelchair<br/>hire</b> | <b>Mobility<br/>Scooters</b> | <b>Total<br/>2022</b> | <b>Total<br/>2021</b> |
|------------------------------------|-------------------------------------|----------------------------|------------------------------|-----------------------|-----------------------|
|                                    | <b>2022</b>                         | <b>2022</b>                | <b>2022</b>                  |                       |                       |
|                                    | £                                   | £                          | £                            | £                     | £                     |
| Sales within charitable activities | 13,933                              | 540                        | 900                          | 15,373                | 9,481                 |
|                                    | <u>13,933</u>                       | <u>540</u>                 | <u>900</u>                   | <u>15,373</u>         | <u>9,481</u>          |

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**5 Other trading activities**

|                          | <b>Unrestricted<br/>funds</b> | <b>Unrestricted<br/>funds</b> |
|--------------------------|-------------------------------|-------------------------------|
|                          | <b>2022</b>                   | <b>2021</b>                   |
|                          | <b>£</b>                      | <b>£</b>                      |
| Cafe income              | 14,721                        | 5,969                         |
| Sale of donated goods    | 1,360                         | 550                           |
|                          | <u>          </u>             | <u>          </u>             |
| Other trading activities | 16,081                        | 6,519                         |
|                          | <u>          </u>             | <u>          </u>             |

**6 Other income**

|                                  | <b>Unrestricted<br/>funds</b> | <b>Unrestricted<br/>funds</b> |
|----------------------------------|-------------------------------|-------------------------------|
|                                  | <b>2022</b>                   | <b>2021</b>                   |
|                                  | <b>£</b>                      | <b>£</b>                      |
| Other income                     | 442                           | 540                           |
| Coronavirus Job Support Grant    | 1,632                         | 14,321                        |
| Hull City Council Support Grant  | 2,667                         | 10,000                        |
| Social Restriction Support Grant | 8,816                         | 9,431                         |
|                                  | <u>          </u>             | <u>          </u>             |
|                                  | 13,557                        | 34,292                        |
|                                  | <u>          </u>             | <u>          </u>             |

**HULL COUNCIL OF DISABLED PEOPLE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2022****7 Charitable activities**

|                                      | <b>Gardening<br/>and<br/>Decorating<br/>2022<br/>£</b> | <b>Cafe<br/>2022<br/>£</b> | <b>Centre<br/>Costs<br/>2022<br/>£</b> | <b>Total<br/>2022<br/>£</b> | <b>Gardening<br/>and<br/>Decorating<br/>2021<br/>£</b> | <b>Cafe<br/>2021<br/>£</b> | <b>Centre<br/>Costs<br/>2021<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|--------------------------------------|--|----------------------------|--|-----------------------------|--|----------------------------|--|-----------------------------|
| Staff costs                          | -  | -                          | 25,818                                 | 25,818                      | 1,038  | -                          | 25,735                                 | 26,773                      |
| Depreciation and impairment          | -  | -                          | 734                                    | 734                         | -  | -                          | 3,654                                  | 3,654                       |
| Purchases                            | -  | 2,193                      | -                                      | 2,193                       | 2  | 490                        | -                                      | 492                         |
| Repairs and maintenance              | 266  | -                          | 856                                    | 1,122                       | 186  | -                          | 35                                     | 221                         |
| Motor and travel                     | 2,377  | 540                        | 1,234                                  | 4,151                       | 2,642  | 423                        | 523                                    | 3,588                       |
| Rates and water                      | 306  | -                          | 1,679                                  | 1,985                       | 30   | -                          | 1,198                                  | 1,228                       |
| Light and heat                       | -  | -                          | 6,198                                  | 6,198                       | -  | -                          | 1,735                                  | 1,735                       |
| Insurance                            | -  | -                          | 1,939                                  | 1,939                       | -  | -                          | 2,359                                  | 2,359                       |
| Telephone                            | -  | -                          | 1,780                                  | 1,780                       | -  | -                          | 1,826                                  | 1,826                       |
| Printing, stationery and advertising | -  | -                          | 606                                    | 606                         | -  | -                          | 451                                    | 451                         |
| Sundries                             | 160  | 92                         | 1,036                                  | 1,288                       | -  | -                          | 511                                    | 511                         |
| Independent Examiner fees            | -  | -                          | 780                                    | 780                         | -  | -                          | 840                                    | 840                         |
|                                      | <u>3,109</u>   | <u>2,825</u>               | <u>42,660</u>                          | <u>48,594</u>               | <u>3,898</u>   | <u>913</u>                 | <u>38,867</u>                          | <u>43,678</u>               |
|                                      | <u>3,109</u>   | <u>2,825</u>               | <u>42,660</u>                          | <u>48,594</u>               | <u>3,898</u>   | <u>913</u>                 | <u>38,867</u>                          | <u>43,678</u>               |

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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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:

|                         | <b>2022</b>       | <b>2021</b>       |
|-------------------------|-------------------|-------------------|
|                         | <b>Number</b>     | <b>Number</b>     |
|                         | 2                 | 3                 |
|                         | <u>          </u> | <u>          </u> |
| <b>Employment costs</b> | <b>2022</b>       | <b>2021</b>       |
|                         | <b>£</b>          | <b>£</b>          |
| Wages and salaries      | 25,818            | 26,773            |
|                         | <u>          </u> | <u>          </u> |

There were no employees whose annual remuneration was more than £60,000.

**10 Other**

|                           | <b>2022</b>       | <b>2021</b>       |
|---------------------------|-------------------|-------------------|
|                           | <b>£</b>          | <b>£</b>          |
| Bank charges and interest | 785               | 620               |
|                           | <u>          </u> | <u>          </u> |
|                           | 785               | 620               |
|                           | <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.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**12 Tangible fixed assets**

|                                    | Leasehold<br>property<br>£ | Furniture & Motor vehicles<br>equipment<br>£ | £     | Total<br>£ |
|------------------------------------|----------------------------|--|-------|------------|
| <b>Cost</b>                        |                            |  |       |            |
| At 1 April 2021                    | 27,738                     | 32,800                                       | 9,560 | 70,098     |
| At 31 March 2022                   | 27,738                     | 32,800                                       | 9,560 | 70,098     |
| <b>Depreciation and impairment</b> |                            |  |       |            |
| At 1 April 2021                    | 27,738                     | 32,800                                       | 8,826 | 69,364     |
| Depreciation charged in the year   | -                          | -  | 734   | 734        |
| At 31 March 2022                   | 27,738                     | 32,800                                       | 9,560 | 70,098     |
| <b>Carrying amount</b>             |                            |  |       |            |
| At 31 March 2021                   | -                          | -  | 734   | 734        |

**13 Debtors**

|   | 2022<br>£ | 2021<br>£ |
|---|-----------|-----------|
| <b>Amounts falling due within one year:</b> |           |           |
| Trade debtors                               | 124       | 1,600     |
| Other debtors                               | 1,200     | 1,200     |
|   | 1,324     | 2,800     |

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

|                                    | 2022<br>£ | 2021<br>£ |
|------------------------------------|-----------|-----------|
| Other taxation and social security | 96        | 98        |
| Trade creditors                    | 2,483     | 1,245     |
|                                    | 2,579     | 1,343     |

**15 Related party transactions**

There were no disclosable related party transactions during the year (2021 - none).