

**Charity registration number 1082470**

**Company registration number 04016363 (England and Wales)**

**HULL COUNCIL OF DISABLED PEOPLE**

**ANNUAL REPORT AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

# HULL COUNCIL OF DISABLED PEOPLE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Committee Of Management</b>	Mr S Dudding Mrs J Cooper - Treasurer Ms M Carnes Mr S Cooper Mr J Hall - Chairman Mr C Stark Reverend John Tasker - President 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 Hull East Yorkshire England HU2 8LD
<b>Independent examiner</b>	Fawley Judge & Easton Chartered Certified Accountants 1 Parliament Street Hull East Yorkshire HU1 2AS
<b>Solicitors</b>	Andrew Jackson 15A Marina Court Castle Street Hull HU1 1TJ

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# HULL COUNCIL OF DISABLED PEOPLE

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# HULL COUNCIL OF DISABLED PEOPLE

## TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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The Committee of Management present their annual report and financial statements for the year ended 31 March 2023.

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.

# **HULL COUNCIL OF DISABLED PEOPLE**

## **TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2023**

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### **Achievements and performance** **Chairman's Report 2022/23**

2022/23 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.

Our resident gardener/driver Paul sadly retired in December 2022 so we are looking for someone to take his place, of course this will be a difficult and virtually impossible task.

We also were very sad when we lost Steven Ibbitson who passed away on the 21<sup>st</sup> May 2022 he is definitely missed by all of his colleagues and friends

Because of the continuing battle to raise funds we have many difficulties supporting the local communities with their gardens ,  
and owing to the fact that we no longer have any decorators we have had to close the project.

The cafe, continues to thrive due to the support and the hard work of all our staff volunteers

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.

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 2022/23 a fought for but another fairly successful year for the organisation.

**Joe Hall**  
**Chairman**

# **HULL COUNCIL OF DISABLED PEOPLE**

## **TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

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### **MANAGERS REPORT 2022/23**

We have had another incredibly difficult year; we have 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 has been very busy thanks to Pauls dedication following the sad loss of our colleague and friend Steven Ibbitson.

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 volunteer Vanessa and she has shown great promise in all what she does the Welfare Rights Service has continued to grow and develop.

A special vote of thanks must also be given to Julie, Jeannette, Margaret Lynne, Sonya. Laila & Sam between them they have managed to keep the kitchen going under very difficult circumstances and are a great asset to the centre.

I must also offer my thanks to Chris, Andy for the countless hours they have volunteered in the office also Dave, Neil, Ashley and Steve for keeping the front reception and mobility scooter project 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 Rowan  
Manager**

### **Cooks Cafe Report 2022/23:**

Once again we have managed to carry on with our task of offering our customers good healthy, fresh home made food we have continued to do our very best and hope to carry on regardless.

We are very proud that we have 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 and we have noticed most of them bring family and friends. The great atmosphere in the centre also draws people into our fold.

Our regular Monday group have passed comments on the food and friendliness which are usually good, of course we get the odd grumpy customer but the courteous manner in which we deal with complaints soon has them smiling again.

All the volunteers and placements 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 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, also FareShare for the new freezer and the friendly assistance they have given us over the year.

**Julie Hall  
Cook / Supervisor 2022/23**

# **HULL COUNCIL OF DISABLED PEOPLE**

## **TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2023**

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### **GARDENING PROJECT REPORT 2022/23**

It is with great sorrow in my heart that I must think of the loss of my dear friend and colleague Steven Ibbitson, he passed away in May 2022 and is missed by all.

I myself retired in december 2022 but often visit my colleagues who I worked with for 17 years.

Thanks to the funding from Sir James Reckits the charity was able to purchase a new (second hand) van, this has helped immensely with our projects and collections.

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 all the placements and volunteers that have helped me throughout the year.

**Paul**  
**Gardening supervisor**

### **Welfare Rights Report 2022/23**

The change from DLA to PIP has carried on to create many problems for a great number of our clients, with many of them losing much needed benefits, because of this the work load has increased but we have continued with our help and assistance over the last year. We had a total of 197 cases majority being PIP (new & renewal cases).

Along with the change to PIP there has now been a change from income support to Universal Credit which is also causing many problems for some of our clients. All our staff and volunteers that are involved in the Welfare Rights Project have been on various courses to keep them up-to-date with all the changes to the system.

The financial gains for our clients averaged £254 each on benefit arrears and £50-£60 per week ongoing.

The Monday 'drop in' service has continued to be well used.

The number of clients has increased and because of the new benefits system we are receiving more referrals from the Job Centre Plus, and Britannia House. These are usually for assistance with form filling or ringing the DWP regarding new claims.

I would like to thank our new volunteer Vanessa for her invaluable assistance in the last year.

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

# HULL COUNCIL OF DISABLED PEOPLE

## TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### Financial review

#### *Treasurers Report 2022/23*

Once again we have had a great deal of expenses over the last financial year mostly due to the unexpected costs that came with cold winter and high winds making it very difficult to keep the centre warm. also the rising costs of electricity and food prices

We have also had problems with the gardening project this is due to all the adverse weather conditions so the income from the project has dropped, but our volunteers have persevered and tried their very best to bring in some much needed revenue. The café continues to thrive and thanks to the dedication of the staff, volunteers and placements 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, 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 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023.

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 £5,971 (2022 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.



# HULL COUNCIL OF DISABLED PEOPLE

## TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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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

Mrs J Cooper - Treasurer

Ms M Carnes

Mr S Cooper

Mr J Hall - Chairman

Mr C Stark

Reverend John Tasker - President

Mrs J Hall

# HULL COUNCIL OF DISABLED PEOPLE

## TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

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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.

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

Mr J Hall - Chairman  
**Trustee**

5 June 2023

# 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 2023.

#### **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 June 2023

# HULL COUNCIL OF DISABLED PEOPLE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<b><u>Income and endowments from:</u></b>			
Donations and legacies	3	29,302	41,594
Charitable activities	4	7,778	15,373
Other trading activities	5	23,530	16,081
Other income	6	-	13,557
<b>Total income</b>		60,610	86,605
<b><u>Expenditure on:</u></b>			
Charitable activities	7	53,881	48,594
Other	10	758	785
<b>Total expenditure</b>		54,639	49,379
<b>Net income for the year/ Net movement in funds</b>		5,971	37,226
Fund balances at 1 April 2022		68,450	31,224
<b>Fund balances at 31 March 2023</b>		74,421	68,450

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 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	12		3,118		-
<b>Current assets</b>					
Debtors	13	1,543		1,324	
Cash at bank and in hand		72,095		69,705	
		<u>73,638</u>		<u>71,029</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(2,335)</u>		<u>(2,579)</u>	
Net current assets			71,303		68,450
<b>Total assets less current liabilities</b>			<u>74,421</u>		<u>68,450</u>
<b>Income funds</b>					
Unrestricted funds			74,421		68,450
			<u>74,421</u>		<u>68,450</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 2023.

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 5 June 2023

Mrs J Cooper - Treasurer  
Trustee

Mr J Hall - Chairman  
Trustee

Company registration number 04016363

# HULL COUNCIL OF DISABLED PEOPLE

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2023**

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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.

# HULL COUNCIL OF DISABLED PEOPLE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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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.

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.

# HULL COUNCIL OF DISABLED PEOPLE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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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.

### 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.



# HULL COUNCIL OF DISABLED PEOPLE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	29,302	41,320
Grants received	-	200
Donated goods and services	-	74
	<u>29,302</u>	<u>41,594</u>
<b>Donations and gifts</b>		
Other	29,302	41,320
	<u>29,302</u>	<u>41,320</u>

### 4 Charitable activities

	Gardening and Decorating	Wheelchair hire	Mobility Scooters	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Sales within charitable activities	6,653	175	950	7,778	15,373
	<u>6,653</u>	<u>175</u>	<u>950</u>	<u>7,778</u>	<u>15,373</u>

# HULL COUNCIL OF DISABLED PEOPLE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Cafe income	20,510	14,721
Sale of donated goods	3,020	1,360
	<u>          </u>	<u>          </u>
Other trading activities	23,530	16,081
	<u>          </u>	<u>          </u>

### 6 Other income

	Total	Unrestricted funds
	2023	2022
	£	£
Other income	-	442
Coronavirus Job Support Grant	-	1,632
Hull City Council Support Grant	-	2,667
Social Restriction Support Grant	-	8,816
	<u>          </u>	<u>          </u>
	-	13,557
	<u>          </u>	<u>          </u>

# HULL COUNCIL OF DISABLED PEOPLE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

### 7 Charitable activities

	Gardening and Decorating 2023 £	Cafe 2023 £	Centre Costs 2023 £	Total 2023 £	Gardening and Decorating 2022 £	Cafe 2022 £	Centre Costs 2022 £	Total 2022 £
Staff costs	-	-	26,211	26,211	-	-	25,818	25,818
Depreciation and impairment	-	-	782	782	-	-	734	734
Purchases	-	1,530	-	1,530	-	2,193	-	2,193
Repairs and maintenance	2,378	-	1,095	3,473	266	-	856	1,122
Motor and travel	2,965	582	927	4,474	2,377	540	1,234	4,151
Rates and water	200	-	2,685	2,885	306	-	1,679	1,985
Light and heat	-	-	9,158	9,158	-	-	6,198	6,198
Insurance	-	-	1,760	1,760	-	-	1,939	1,939
Telephone	-	-	1,477	1,477	-	-	1,780	1,780
Printing, stationery and advertising	-	-	342	342	-	-	606	606
Sundries	215	525	269	1,009	160	92	1,036	1,288
Independent Examiner fees	-	-	780	780	-	-	780	780
	<u>5,758</u>	<u>2,637</u>	<u>45,486</u>	<u>53,881</u>	<u>3,109</u>	<u>2,825</u>	<u>42,660</u>	<u>48,594</u>
	<u>5,758</u>	<u>2,637</u>	<u>45,486</u>	<u>53,881</u>	<u>3,109</u>	<u>2,825</u>	<u>42,660</u>	<u>48,594</u>

# HULL COUNCIL OF DISABLED PEOPLE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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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:

	2023 Number	2022 Number
	2	2
	<u>2</u>	<u>2</u>

#### Employment costs

	2023 £	2022 £
Wages and salaries	26,211	25,818
	<u>26,211</u>	<u>25,818</u>

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

### 10 Other

	2023 £	2022 £
Bank charges and interest	758	785
	<u>758</u>	<u>785</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 2023

### 12 Tangible fixed assets

	Leasehold property £	Furniture & Motor vehicles equipment £	£	Total £
<b>Cost</b>				
At 1 April 2022	27,738	32,800	9,560	70,098
Additions	-	-	3,900	3,900
Disposals	-	-	(9,300)	(9,300)
At 31 March 2023	27,738	32,800	4,160	64,698
<b>Depreciation and impairment</b>				
At 1 April 2022	27,738	32,800	9,560	70,098
Depreciation charged in the year	-	-	780	780
Eliminated in respect of disposals	-	-	(9,298)	(9,298)
At 31 March 2023	27,738	32,800	1,042	61,580
<b>Carrying amount</b>				
At 31 March 2023	-	-	3,118	3,118

### 13 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	343	124
Other debtors	1,200	1,200
	1,543	1,324

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

	2023 £	2022 £
Other taxation and social security	96	96
Trade creditors	2,239	2,483
	2,335	2,579

### 15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).