

HULL COUNCIL OF DISABLED PEOPLE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

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

LEGAL AND ADMINISTRATIVE INFORMATION

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

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TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2020

The Committee of Management present their report and financial statements for the year ended 31 March 2020.

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.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance
CHAIRMAN'S REPORT

2019/20 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 Coronavirus. 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 battle to raise funds we have many difficulties supporting the local communities with their gardens & decorating, also the cafe. although we have the support and the hard work of all our staff volunteers and placements it is still virtually impossible to raise enough money to keep the charity in the manner we are accustomed to.

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 2019/20 a fought for but another fairly successful year for the organisation.

Stuart Dudding
Chairman

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

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 and decorating service have carried on regardless, and we managed to purchase a new van and some new tools. Our thanks go to Steve and Paul, plus the various volunteers and placements, they have worked extremely hard to achieve this, and 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.

Margaret our Welfare Rights supervisor has managed to keep things going even though there have been many changes to the benefits system. Stuart D. and our new volunteer Joanne have been a big help so between them all the Welfare Rights Service has continued to grow and develop. We said goodbye to Zoe and wish her well in her new place of work.

A special vote of thanks must also be given to Julie, Jeannette, Paula and Caroline between them they have managed to keep the kitchen going under very difficult circumstances and are a great asset to the centre. I would also like to offer special thanks to Margaret, Penny and I Samantha for all their countless hours of dedication and to all the placements that have passed through the kitchen without them it would not be possible for cafe to carry on with the work involved. We also welcomed a new volunteer Denise and hope she enjoys her time with us.

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.

Special thanks also to all our regular volunteers in the garden/decorating projects, Alan, Steven I. Dave & Chris they do a fantastic job keeping the projects running also a thank you to all the placements that have passed through our doors this last financial year.

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

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

COOKS CAFE REPORT

Owing to the Corona Virus we had to close our door to our customers, in March 2020, but we hope to be back up and running very soon.

But aside from this 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 noticed most of them bring family and friends. The great atmosphere in the centre also draws people into our fold.

Our regular groups always comment on the food and friendliness saying how much they enjoy coming to eat with us, 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.

Julie Hall.

Kitchen Supervisor

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

DECORATING PROJECT REPORT

Once again it has been quite a difficult year for the decorating project especially since the lockdown in March 2020. but with the help and dedication of our regular volunteers and placements we are managing to hold our own.

The rest of 2020 will be even more difficult as we will not be able to assist people in their homes. We are abiding by the Governments ruling keeping our client and our volunteers & placements safe.

We continue to work with the Humbercare Project dealing with the homeless people of our community: this has allowed us to carry on even though the number of decorating jobs has decreased over the last year.

We are currently 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 we earn is 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 all the placements and volunteers that have helped me during the last financial year.

Steve Sorenson.
Decorating Supervisor

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

GARDENING PROJECT REPORT

We purchased a much needed van and gardening equipment so have been able to carry on with our gardening project. Sadly with the start of the lockdown in March 2020 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.

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.

I have worked alongside various volunteers & placements dealing with our client's requests for their gardens to be kept in a clean neat state, we have also branched out into fence painting and various other forms of outdoor maintenance.

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

Because of the Corona virus and the lockdown in March 2020 a great number of people were left hanging with nowhere to go with their worries about their benefits.

The change from DLA to PIP has created 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 183 cases majority being PIP (new & renewal cases) also ESA. The financial gains for our clients averaged £233 each on benefit arrears and £40-£60 per week ongoing.

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 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, Britannia House and Market Place. These are usually for assistance with form filling or ringing the DWP regarding new claims.

I would like to thank Stuart Zoe and Karen for their invaluable assistance in the last year. Although we said goodbye to Zoe (we wish her well for her future) we welcomed Joanne into the fold.

Margaret Carnes
Welfare Rights Supervisor

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

Financial review

TREASURERS REPORT

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

We have also had problems with the gardening project this is due to all the adverse weather conditions. Once again the decorating service has been very slow this year, so the income from both projects has dropped, but our volunteers and placements 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 a 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. I would like to welcome David Rust into Fundraising through the Ghost Hunts has added a much welcome bonus to our coffers thanks to Rachel and other members of her team for all the dedicated work throughout the year.

The financial year covers the period from 1 April 2018 to 31 March 2019. 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.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

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 2017 the members of the Company totalled 82 (2016 - 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
Ms R Nason
Reverend John Tasker (President)

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.

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

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: 3 August 2020

INDEPENDENT EXAMINER'S REPORT

TO THE COMMITTEE OF MANAGEMENT OF HULL COUNCIL OF DISABLED PEOPLE

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 2020.

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: 3 August 2020

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2020**

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	19,901	-	19,901	12,268	-	12,268
Charitable activities	4	25,636	-	25,636	30,270	-	30,270
Other trading activities	5	14,229	-	14,229	16,194	-	16,194
Other income	6	364	-	364	4,733	5,000	9,733
Total income		60,130	-	60,130	63,465	5,000	68,465
<u>Expenditure on:</u>							
Charitable activities	7	63,997	-	63,997	63,926	856	64,782
Other	10	842	-	842	1,089	-	1,089
Total resources expended		64,839	-	64,839	65,015	856	65,871
Net (outgoing)/ incoming resources before transfers		(4,709)	-	(4,709)	(1,550)	4,144	2,594
Gross transfers between funds		5,000	(5,000)	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		291	(5,000)	(4,709)	(1,550)	4,144	2,594
Fund balances at 1 April 2019		10,060	5,000	15,060	11,610	856	12,466
Fund balances at 31 March 2020		10,351	-	10,351	10,060	5,000	15,060

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 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	12		4,389		5,923
Current assets					
Stocks	13	-		191	
Debtors	14	1,414		3,254	
Cash at bank and in hand		7,011		7,969	
		<u>8,425</u>		<u>11,414</u>	
Creditors: amounts falling due within one year	15	<u>(2,463)</u>		<u>(2,277)</u>	
Net current assets			5,962		9,137
Total assets less current liabilities			<u>10,351</u>		<u>15,060</u>
Income funds					
Restricted funds			-		5,000
Unrestricted funds			10,351		10,060
			<u>10,351</u>		<u>15,060</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 2020.

The Committee of Management acknowledge their 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 3 August 2020

Mr S Dudding Chairman
Trustee

Mrs J Cooper Treasurer
Trustee

Company Registration No. 04016363

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

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 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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 2020

1 Accounting policies

(Continued)

1.10 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.

1.11 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 2020

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 funds	Unrestricted funds
	2020	2019
	£	£
Donations and gifts	11,401	2,308
Grants received	8,500	9,960
	<u>19,901</u>	<u>12,268</u>
Donations and gifts		
Donations	-	2,308
Other	11,401	-
	<u>11,401</u>	<u>2,308</u>

4 Charitable activities

	Gardening and Decorating	Wheelchair hire	Mobility Scooters	Total 2020	Total 2019
	2020	2020	2020		
	£	£	£	£	£
Sales within charitable activities	23,616	710	1,310	25,636	30,270
	<u>23,616</u>	<u>710</u>	<u>1,310</u>	<u>25,636</u>	<u>30,270</u>

Charitable trading income

Deferred income

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Cafe	11,735	14,015
Fundraising events	2,494	2,179
	<u> </u>	<u> </u>
Other trading activities	14,229	16,194
	<u> </u>	<u> </u>

6 Other income

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2020	2019	2019	2019
	£	£	£	£
Other income	364	4,733	5,000	9,733
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

7 Charitable activities

	Gardening and Decorating 2020 £	Cafe 2020 £	Centre Costs 2020 £	Total 2020 £	Gardening and Decorating 2019 £	Cafe 2019 £	Centre Costs 2019 £	Total 2019 £
Staff costs	7,416	-	25,545	32,961	8,964	-	24,985	33,949
Depreciation and impairment	-	-	4,834	4,834	856	-	3,268	4,124
Purchases	582	1,960	-	2,542	1,442	2,714	-	4,156
Repairs and maintenance	1,005	-	287	1,292	181	-	37	218
Motor and travel	5,414	683	773	6,870	4,892	890	744	6,526
Rates and water	74	-	3,078	3,152	200	-	3,907	4,107
Light and heat	-	-	6,031	6,031	-	-	5,526	5,526
Insurance	-	-	2,600	2,600	-	-	2,613	2,613
Telephone	-	-	2,075	2,075	-	-	2,013	2,013
Printing, stationery and advertising	-	-	186	186	-	-	54	54
Sundries	-	-	610	610	-	-	616	616
Independent Examiner fees	-	-	844	844	-	-	880	880
	<u>14,491</u>	<u>2,643</u>	<u>46,863</u>	<u>63,997</u>	<u>16,535</u>	<u>3,604</u>	<u>44,643</u>	<u>64,782</u>
	<u>14,491</u>	<u>2,643</u>	<u>46,863</u>	<u>63,997</u>	<u>16,535</u>	<u>3,604</u>	<u>44,643</u>	<u>64,782</u>
Analysis by fund								
Unrestricted funds	14,491	2,643	46,863	63,997	15,679	3,604	44,643	63,926
Restricted funds	-	-	-	-	856	-	-	856
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>856</u>	<u>-</u>	<u>-</u>	<u>856</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

8 Committee Of Management

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

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2020	2019
	Number	Number
	5	5
	<u>5</u>	<u>5</u>

Employment costs

	2020	2019
	£	£
Wages and salaries	32,961	33,949
	<u>32,961</u>	<u>33,949</u>

10 Other

	2020	2019
	£	£
Bank charges and interest	842	1,089
	<u>842</u>	<u>1,089</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 2020

12 Tangible fixed assets

	Leasehold property £	Furniture & Motor vehicles equipment £	£	Total £
Cost				
At 1 April 2019	27,738	32,800	16,260	76,798
Additions	-	-	3,300	3,300
Disposals	-	-	(10,000)	(10,000)
At 31 March 2020	27,738	32,800	9,560	70,098
Depreciation and impairment				
At 1 April 2019	22,192	32,423	16,260	70,875
Depreciation charged in the year	2,774	350	1,710	4,834
Eliminated in respect of disposals	-	-	(10,000)	(10,000)
At 31 March 2020	24,966	32,773	7,970	65,709
Carrying amount				
At 31 March 2020	2,772	27	1,590	4,389
At 31 March 2019	5,546	377	-	5,923

13 Stocks

	2020 £	2019 £
Cafe stock	-	191

14 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	214	2,254
Other debtors	1,200	1,000
	1,414	3,254

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

15 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other taxation and social security	98	108
Trade creditors	2,365	2,169
	<u>2,463</u>	<u>2,277</u>

16 Analysis of net assets between funds

	Restricted Funds	Unrestricted Funds	Total	Restricted Funds	Unrestricted Funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Fund balances at 31 March 2020 are represented by:						
Tangible assets	-	4,389	4,389	-	5,923	5,923
Current assets/ (liabilities)	-	5,962	5,962	5,000	4,137	9,137
	<u>-</u>	<u>10,351</u>	<u>10,351</u>	<u>5,000</u>	<u>10,060</u>	<u>15,060</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).