

Charity Registration No. 1082470

Company Registration No. 04016363 (England and Wales)

HULL COUNCIL OF DISABLED PEOPLE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018
PAGES FOR FILING WITH REGISTRAR

M W Marsden & Co
Chartered Accountants
38 Woodcroft Avenue
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HULL COUNCIL OF DISABLED PEOPLE

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	Mr B Cooper
Charity number	1082470
Company number	04016363
Registered office	75 Ferensway Hull East Yorkshire England HU2 8LD
Independent examiner	M W Marsden & Co Chartered Accountants 38 Woodcroft Avenue Hull HU6 8LH
Solicitors	Andrew Jackson 15A Marina Court Castle Street Hull HU1 1TJ

HULL COUNCIL OF DISABLED PEOPLE

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HULL COUNCIL OF DISABLED PEOPLE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2018*

The Committee of Management present their report and financial statements for the year ended 31 March 2018.

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

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

HULL COUNCIL OF DISABLED PEOPLE

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

Achievements and performance CHAIRMANS REPORT

2017/18 has once again been a very challenging year within the HCDP, it is becoming more and more difficult to raise the funds needed to support the charity and although we have the support and the hard work of all our staff volunteers and placements it is virtually impossible to raise enough money to keep the charity in the manner we are accustomed to.

We are constantly trying to think of new ways to raise funds be it with outside events such as concerts that are organised by the M.I.C.E (Men in Charitable Endeavour) or cake stalls etc. It is still almost impossible to get people interested enough to attend the events.

We continue with the training of our placements and volunteers within the various projects we run, and they continue to thrive under difficult circumstances.

The projects we are involved in are unique to our organisation, and the position and the reputation we hold in the community is based solely on 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 2017/18 another successful year for the organisation.

**Stuart Dudding
Chairman**

HULL COUNCIL OF DISABLED PEOPLE

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

MANAGERS REPORT

Once again it has been an incredibly difficult year; we have found it very hard to obtain funding but with the dedication of a great team we have managed to once again survive.

The gardening and decorating service have carried on regardless, 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 been really bad making it very difficult to plan the garden rota, they have persevered and brought in some income that has helped with the upkeep of the vans and the tax and insurance that has to be paid.

Sadly we lost Marianne our Welfare Rights supervisor she has now moved on to pastures new but our stalwart Mags has carried on regardless and kept the project going even though there have been many proved himself to be up to the tasks set him.e been many drastic changes to the benefits system, we welcomed Mary as a new member alongside of Patty, Stuart D and Karen have continued to volunteer 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, Jeannette, and of course Caroline, Margaret & Penny 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 thanks to all our new volunteers and placements without them it would not be possible for the kitchen to carry on with the work involved.

I must also offer my thanks to Chris & Andy for the countless hours they have volunteered in the office and Neil, Ashley and Paul for keeping the front reception manned.

Special thanks also to all our regular volunteers in the garden/decorating projects Wayne, Alan, Steven I. plus the new ones Dave & Chris they are more than welcome on the team also thanks to all the placements that have passed through our doors this last financial year.

I would also like to thank our new projects team namely David & Steven who now run the mobility hire service that we are able to offer, this is due to the fact that Shop Mobility sadly had to close their door the follow on from this that various mobility scooters and wheelchairs were donated to the HCDP and we were able to set up the new project and hopefully this will be another feather in our cap of the services we provide.

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

Pat Stange.
Manager

HULL COUNCIL OF DISABLED PEOPLE

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

COOKS CAFE REPORT

We are very proud to say that we have achieved a food Hygiene rating of 4 this is alongside of some of the best hotels within Hull so I have to say congratulations to all our volunteers and placements for helping us to get this high score. We continue working towards high levels of cleanliness and hope that we can maintain this throughout the centre.

During a very difficult year our customers have remained loyal and we have continued to grow and have noticed most of them bring family and friends. The great atmosphere in the centre also draws people into our fold.

As always in our task to offer our customers good healthy, fresh home made food we have continued to do our very best and hope to carry on with the work in the future.

Our regular Tuesday 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.

Julie Hall.
Kitchen Supervisor

DECORATING PROJECT REPORT

I continue to run the decorating project dealing with client's requests helping with the decorating within their homes and to date we have been successful in all our endeavours to assist our customers.

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

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. The money 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

HULL COUNCIL OF DISABLED PEOPLE

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

GARDENING PROJECT REPORT

I joined the HCDP as a placement and then went on to volunteer my services as the gardening supervisor/ driver working 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.

The aim of the project is to offer our clients a regular garden service preferably on a 4 - 6 week rota, we try to maintain this but because the weather doesn't always play ball we sometimes find it very difficult, but we continue to soldier on helping as many vulnerable people as possible.

We have been working with the Fishermen'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 per garden 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

Last summer we wished Marianne well as she left us for greater things. Since then it has sometimes been a struggle to cope with the work load, as clients continued to need help transferring from their DLA claims to the new PIP. But as we moved into 2018 there seems to have been a reduction in the numbers of people needing to make that change.

It is likely that the DWP is reaching the end of the DLA to PIP change- over, as we are now dealing with more PIP renewals and new claims, as well as the ongoing need for help with ESA claims and reconsiderations. The numbers for 2017/2018 reflect the ongoing trend, with 154 of the 201 cases dealt with being PIP and ESA. The remaining 47 cases were predominantly DLA claims for children, a group which isn't currently affected by the change to PIP. During the year we managed to gain an average of £94 benefit arrears and over £42 per week for our clients, a total of £18,875 in arrears payments, plus £8490.44 per week - all extra money they were entitled to.

Marrianne Taylor
Welfare Rights Supervisor

HULL COUNCIL OF DISABLED PEOPLE

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

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 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.

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 1st April 2016 to 31st March 2017.

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 deficit in this operating year of £5,151 (2015 deficit - £12,683)

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

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

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

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

HULL COUNCIL OF DISABLED PEOPLE

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

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.

HULL COUNCIL OF DISABLED PEOPLE

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

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: 2 July 2018

HULL COUNCIL OF DISABLED PEOPLE

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 2018.

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.

M W Marsden & Co
Chartered Accountants

38 Woodcroft Avenue
Hull
HU6 8LH

Dated: 2 July 2018

HULL COUNCIL OF DISABLED PEOPLE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2018

	Notes	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
<u>Income and endowments from:</u>					
Donations and legacies	3	22,646	-	22,646	16,034
Charitable activities	4	30,899	-	30,899	32,211
Other trading activities	5	19,226	-	19,226	20,488
Other income	6	3,386	-	3,386	4,277
Total income		76,157	-	76,157	73,010
<u>Expenditure on:</u>					
Charitable activities	7	68,296	857	69,153	75,186
Other	10	1,493	-	1,493	2,087
Total resources expended		69,789	857	70,646	77,273
Net income/(expenditure) for the year/ Net movement in funds		6,368	(857)	5,511	(4,263)
Fund balances at 1 April 2017		5,240	1,715	6,955	11,218
Fund balances at 31 March 2018		11,608	858	12,466	6,955

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 2018

	Notes	2018 £	£	2017 £	£
Fixed assets					
Tangible assets	12		10,047		14,172
Current assets					
Stocks	14	219		210	
Debtors	15	1,206		2,571	
Cash at bank and in hand		3,412		502	
		<u>4,837</u>		<u>3,283</u>	
Creditors: amounts falling due within one year	17	<u>(2,418)</u>		<u>(10,500)</u>	
Net current assets/(liabilities)			2,419		(7,217)
Total assets less current liabilities			<u>12,466</u>		<u>6,955</u>
Income funds					
Restricted funds	18		858		1,715
Unrestricted funds			11,608		5,240
			<u>12,466</u>		<u>6,955</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 2018. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

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.

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 2 July 2018

Mr S Dudding Chairman
Trustee

Mrs J Cooper Treasurer
Trustee

Company Registration No. 04016363

HULL COUNCIL OF DISABLED PEOPLE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

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)" (as amended for accounting periods commencing from 1 January 2016). 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 unless the funds have been designated for other purposes.

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 Incoming resources

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 2018

1 Accounting policies

(Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

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	
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).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

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.

HULL COUNCIL OF DISABLED PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

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.

HULL COUNCIL OF DISABLED PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

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

	2018	2017
	£	£
Donations and gifts	6,646	12,034
Grants received	16,000	4,000
	<u>22,646</u>	<u>16,034</u>
Donations and gifts		
Donations	6,646	12,034
Other donations	-	4,000
Other	-	(4,000)
	<u>6,646</u>	<u>12,034</u>

4 Charitable activities

	Gardening and Decorating £	Wheelchair hire £	Total 2018 £	Total 2017 £
Sales within charitable activities	<u>30,557</u>	<u>342</u>	<u>30,899</u>	<u>32,211</u>

Charitable trading income

Gardening and Decorating

Wheelchair Hire

Deferred income

HULL COUNCIL OF DISABLED PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

5 Other trading activities

	2018	2017
	£	£
Cafe	16,966	17,509
Fundraising events	2,260	2,979
Other trading activities	19,226	20,488

6 Other income

	2018	2017
	£	£
Other income	3,386	4,277

7 Charitable activities

	Gardening and Decorating £	Cafe £	Centre Costs £	Total 2018 £	Total 2017 £
Staff costs	9,216	-	25,808	35,024	39,139
Depreciation and impairment	857	-	3,268	4,125	4,694
Purchases	3,493	2,621	-	6,114	3,742
Repairs and maintenance	267	59	300	626	1,578
Motor and travel	4,200	1,024	666	5,890	6,567
Rates and water	-	-	2,996	2,996	2,809
Light and heat	-	-	7,712	7,712	8,386
Insurance	-	-	2,608	2,608	2,634
Telephone	-	-	1,901	1,901	1,839
Printing, stationery and advertising	-	-	536	536	169
Sundries	-	-	1,001	1,001	1,486
Cleaning	-	-	-	-	1,093
Independent Examiner fees	-	-	620	620	1,050
	18,033	3,704	47,416	69,153	75,186
	18,033	3,704	47,416	69,153	75,186

HULL COUNCIL OF DISABLED PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

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 employees during the year was:

	2018 Number	2017 Number
	5	5
	<u>5</u>	<u>5</u>

Employment costs

	2018 £	2017 £
Wages and salaries	35,024	39,139
	<u>35,024</u>	<u>39,139</u>

10 Other

	2018 £	2017 £
Bank charges and interest	1,493	2,087
	<u>1,493</u>	<u>2,087</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 2018

12 Tangible fixed assets

	Leasehold property £	Furniture & Motor vehicles equipment £	£	Total £
Cost				
At 1 April 2017	27,738	32,800	16,260	76,798
At 31 March 2018	27,738	32,800	16,260	76,798
Depreciation and impairment				
At 1 April 2017	16,644	31,435	14,547	62,626
Depreciation charged in the year	2,774	494	857	4,125
At 31 March 2018	19,418	31,929	15,404	66,751
Carrying amount				
At 31 March 2018	8,320	871	856	10,047
At 31 March 2017	11,094	1,365	1,713	14,172

13 Financial instruments

	2018 £	2017 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	1,206	2,571
Carrying amount of financial liabilities		
Measured at amortised cost	2,286	10,368

14 Stocks

	2018 £	2017 £
Cafe stock	219	210

15 Debtors

	2018 £	2017 £
Amounts falling due within one year:		
Trade debtors	206	431
Other debtors	1,000	2,140
	1,206	2,571

HULL COUNCIL OF DISABLED PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

16 Loans and overdrafts

	2018 £	2017 £
Bank overdrafts	-	6,793
Payable within one year	-	6,793

17 Creditors: amounts falling due within one year

	Notes	2018 £	2017 £
Bank overdrafts	16	-	6,793
Other taxation and social security		132	132
Trade creditors		2,286	3,575
		2,418	10,500

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2017 £	Movement in funds Outgoing Resource £	Resources expended £	Balance at 31 March 2018 £
Hull City Council Van and vehicle upkeep	1,715	-	(857)	858

19 Analysis of net assets between funds

	Restricted Funds £	Unrestricted Funds £	Total £
Fund balances at 31 March 2018 are represented by:			
Tangible assets	858	9,189	10,047
Current assets/(liabilities)	-	2,419	2,419
	858	11,608	12,466

HULL COUNCIL OF DISABLED PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2018***

20 Related party transactions

There were no disclosable related party transactions during the year (2017 - none).