

Company Number 01940104

DOORSTEP OF HULL

**A company limited by guarantee
and
a registered charity no. 518713**

REPORT AND ACCOUNTS

for the year ended

31 March 2021

HPH

Chartered Accountants

54 Bootham

York

YO30 7XZ

DOORSTEP OF HULL

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

CONTENTS	<i>page</i>
Report of the Directors and Trustees	<i>1 to 5</i>
Auditor's Report	<i>6 to 8</i>
Statement of Financial Activities and Income and Expenditure Account	<i>9</i>
Balance Sheet	<i>10</i>
Cash Flow Statement	<i>11</i>
Notes to the Accounts	<i>12 to 19</i>
<i>The following pages do not form part of the statutory accounts</i>	
Summary Income and Expenditure Accounts	<i>20 and 21</i>

DOORSTEP OF HULL**REPORT OF THE DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

The directors, who form part of the Management Committee and are Trustees of the Charity, have pleasure in presenting their report and the accounts for the year ended 31 March 2021.

Reference and Administrative Information

Charity name:	Doorstep of Hull	
Charity Registration Number:	518713	
Company Number:	01940104	
Board of Directors and Trustees	William Stevens David Elliott	
Company Secretary:	Gwyneth Sargent	
Management Committee:	Emma Fox (Chair) Denis Scanlan (Treasurer) Karl Robinson Roz Smith Robbie Olsen	
Project Director:	Peter Drinkell	
Registered Office and Administration Office:	151 Fairfax Avenue Kingston upon Hull HU5 4QZ Telephone: 01482 345006	
Bankers:	Santander 21 Prospect Centre Prospect Street Hull HU2 8PT	Lloyds TSB plc Hall Road Hull HU5 4QZ
Auditor:	HPH Chartered Accountants 54 Bootham York YO30 7XZ	
Solicitors:	Wilkin Chapman LLP The Hall Lairgate Beverley	

DOORSTEP OF HULL

REPORT OF THE DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Structure, Governance and Management

The Charitable Company is limited by guarantee No. 01940104 and itself and its officers are governed by the Memorandum and Articles of Association dated 16 August 1985, as amended by special resolutions passed on 21 August 1986 and 14 November 2001. The Company received charitable status, No. 518713, on 8 January 1987. In the event of the Company being wound up members are required to contribute an amount not exceeding £5.

The Directors and Trustees confirm that they believe they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Recruitment and Appointment of Management Committee

The officers in office during the year were:

Emma Fox - Chair	Director and Trustee	Roz Smith	Management Committee
Denis Scanlan	Director and Trustee	Robbie Olsen	Management Committee
Karl Robinson	Management Committee	Gwyneth Sargent	Company Secretary

The Directors are appointed by the Management Committee at any time, provided that a maximum of fifteen is not exceeded. Directors are required to seek re-election at the first annual general meeting following election, and one third by rotation must seek re-election at every annual general meeting.

No remuneration or benefits were received by any Directors or Trustees during the year in respect of their services to the Charitable Company.

The Directors and Trustees confirm that the attached accounts comply with current statutory requirements, the requirements of its governing document and the requirements of the FRS102 Charities SORP.

Training of Directors/Trustees

All Directors/Trustees are expected to be familiar with the objectives of the Charity, the practical work of the Charity, the financial position of the Charity, and the obligations of Directors/Trustees.

Trustees are appointed based on their experience in other fields and their commitment to the objectives of the Charity. New Trustees are familiarised with the work of the Charity by the Charity's Project Director and visits to the Charity's projects. They are also provided with information on their obligations as Charity Trustees.

Risk Management

The Directors/Trustees have examined the principal areas of the Charitable Company's operations and considered the major risks which may arise in each of these areas. In their opinion the Charitable Company has established resources and reviewed systems, which under normal conditions should allow the risks identified by it to be mitigated to an acceptable level in its day-to-day operations.

Policies and procedures are in place to ensure the health and safety of staff, and of services users and visitors to the Charitable Company's premises. Controls and procedures are in place for the authorisation of all transactions and projects.

However, it should be recognised that the complexity of issues and challenging behaviour of our clients continues to escalate to the point both our day staff and night cover are stretched to capacity. Welfare of and retention of staff has to be considered a priority going forward both from the point of view of the Health and Safety of staff and the continued operation of the Charity.

DOORSTEP OF HULL

REPORT OF THE DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Organisational Structure

The Directors and Trustees are known collectively as The Management Committee and they meet six times a year. Latterly by "virtual" meetings, to administer the Charitable Company, setting and monitoring the strategic direction of the Charitable Company.

The Project Director, Mr Peter Drinkell, is delegated by the Directors/Trustees to manage the operations of the Charity. The Project Director is responsible for ensuring that the Charity delivers the services specified in the contracts that the Charity has entered into and that performance indicators are met, including performance against budget. The Project Director also attends Management Committee meetings but has no voting rights. The Practice Manager, Neil Scott, is responsible for the day-to-day operational management of the Charity's projects, including staff supervision and the further development of skills and working practices in line with good practice.

Related Parties

The Charity works within the Hull City Council's Homeless Strategy, Housing Strategy and Prevention of Rough Sleeping Strategy. It continues to play a significant role in the strategies, especially in the provision of Supported Accommodation.

The Project Director is a member of the Hull Hostel Forum.

Objectives and Activities

The principal activity of the Charitable Company is to provide, and work with other agencies for the provision of, suitable accommodation for young homeless persons.

The Charitable Company also manages hostel accommodation for a national housing association (Places for People), collecting rents and meeting expenses. This association also provides accommodation for special needs and elderly people.

The charitable objectives of the Charitable Company are the care and support of young persons and others, who are homeless and in need, or where by reasons of adverse circumstances are in need of help in acquiring a settled way of life, by providing, developing and or maintaining residential accommodation or similar facilities and to further assist those so accommodated who by reasons of any physical, psychological, emotional or social infirmity are in need of advice, counselling and any other form of aid to acquire employment, more permanent accommodation, education, training and any other benefit to assist them towards a more settled way of living in the community.

The day to day running of the Charitable Company is delegated to Peter Drinkell, Project Director, and Gwyneth Sargent, Deputy Project Director, who are appointed directly by the Directors/Trustees. Major decisions and expenditure are agreed by the management committee who meet on a regular basis.

Ensuring our work delivers our aims

The Charitable Company reviews its aims, objectives and activities annually to ensure that that the work remains focussed on its purposes; and that its activities and the benefits achieved through those activities are continuing to meet the needs of the customers that the Charity was set up to help. We have referred to the Charity Commission's guidance on public benefit when undertaking our review and planning future activities.

DOORSTEP OF HULL

REPORT OF THE DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Achievements and Performance

During the year, Despite having to contend with the pandemic, Doorstep have continued to provide a comprehensive service through its own resources and in partnership with other agencies. The Charity has maintained and developed working relationships and protocols with other specialist agencies providing services which complement those provided by the Charity and meet the support needs of our service users.

There has been no reversal of cuts in Government Funding to the Local Authority and so the lack of ancillary services we referred to last year continues and we continue to attempt to "plug the gaps" where possible. Again we have seen a significant increase in the complexity of issues of people who are referred to us.

It continues to be quite difficult to move people on into their own accommodation. Young single people are especially at risk of re-occurring homelessness as their benefit level make it almost impossible to manage the cost of living independently and budgeting their money to cover heating and light costs, council tax, water rates and food etc.

Covid 19

At Doorstep we are quite proud of the fact that at the time of writing no member of staff has contracted Covid-19, through the work environment, throughout the pandemic. We feel this proves our management of the risk of infection has been extremely effective. Also, through our key worker status all staff have now been offered 2 doses of vaccine plus a booster dose.

Plans for Future Periods

Because of the pandemic and the uncertainty it continues to bring, our plan to purchase properties has stalled somewhat. We are also finding that many properties which appear on the market, when we investigate, do not have the relevant planning consent. We will however continue to attempt to buy properties going forward. Again, we will use the reserves of the Charity to fund this. This will allow us to further relinquish some leased properties and will enhance our property portfolio/capital assets.

There is currently a bill making its passage through parliament, The Supported Housing Regulation Bill. We are, as yet, unsure what effect this may have on our organisation. However, I think it is fair to say, historically, when Governments have attempted to interfere in this "market" it has not ended well either for organisations such as Doorstep, or indeed the tax payer.

Financial Review

The Charity has been able to fulfil all its commitments and submits a satisfactory financial report.

Principal Funding Sources

The Charity is now principally dependent on the rental income for its core work, which totalled £1,864,262. The majority of other income consists of grants income totalling £29,398 and investment income of £17,434.

Investment Policy

Under the Memorandum and Articles of Association, the Charitable Company has the power to make any investments which the Directors/Trustees see fit. The Charitable Company held two Time Deposit investments with the company's bankers, Santander during the year ended 31 March 2021.

Reserves Policy

It is the policy of the Charitable Company to hold reserves. Reserves are held in accordance with the Charitable Company's charitable objects, in order that the Charitable Company can continue to provide accommodation and support for young homeless persons. As advised in the report last year, the Reserves Policy has been reviewed by the Trustees and it now states that Reserves should be equal to 12 month's operating costs.

At 31st March 2021 unrestricted general purpose funds amounted to £3,782,473, which includes £1,681,244 relating to fixed assets. Free reserves available as working capital amounted to £2,101,229 which represents approximately 14 months running expenditure. This exceeds the Trustees' policy of having 12 months running costs. In the current climate of an uncertain future and extra expenditure of Covid related costs, it is felt this is a prudent position to maintain - should the worst case scenario manifest itself we estimate it would take longer than 12 months to rehouse our 260 clients in the community. Also Doorstep holds contracts with a 12 months contract period

DOORSTEP OF HULL

REPORT OF THE DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Responsibilities of the Management Committee

Company and charity law requires the directors and trustees respectively to prepare financial statements which give a true and fair view of the Charitable Company's state of affairs at the end of the year and of its financial activities for that year. In preparing those financial statements the directors and trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The directors and trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and applicable charity law. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Members of the Management Committee

Members of the Management Committee who served during the year and up to the date of this report are set out on page 1.

Provision of Information to the Auditor

So far as the Directors and Trustees are aware, there is no relevant audit information of which the Charitable Company's auditor is unaware and we have taken all the steps that we ought to have taken as Directors/Trustees in order to make ourselves aware of any relevant audit information and to establish that the Charitable Company's auditor is aware of that information.

Auditor

HPH were re-appointed as the Charitable Company's auditor during the year and have expressed their willingness to continue in that capacity.

Exemption

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Management Committee on 20 December 2021 and signed on its behalf by:



Denis Scanlan
Director and Trustee

Chartered Accountants**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
DOORSTEP OF HULL****Opinion**

We have audited the financial statements of Doorstep of Hull for the year ended 31 March 2021 which comprise the Statement of Financial Activities and Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Chartered Accountants**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
DOORSTEP OF HULL**

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the trustees' report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Chartered Accountants**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
DOORSTEP OF HULL****Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.


Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: timing of recognition of commercial income, posting of unusual journals along with complex transactions and manipulating the charitable company's key performance indicators to meet targets. We discussed these risks with client management, designed audit procedures to test the timing of commercial revenue, tested a sample of journals to confirm they were appropriate and reviewed areas of judgement for indicators of management bias to address these risks.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Sarah Wearing

Senior Statutory Auditor

For and on behalf of

HPH

Statutory Auditor

54 Bootham

York

YO30 7XZ

20 December 2021

DOORSTEP OF HULL

STATEMENT OF FINANCIAL ACTIVITIES
AND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

	<i>Notes</i>	<i>Unrestricted Fund £</i>	<i>Endowment Funds £</i>	<i>Total 31 March 2021 £</i>	<i>Total 31 March 2020 £</i>
Income and endowments from:					
Donations and legacies	2	945	-	945	1,502
Charitable activities	3	29,398	-	29,398	27,064
Other trading activities	4	1,864,262	-	1,864,262	1,878,379
Investments	5	17,434	-	17,434	3,208
Total income		1,912,039	-	1,912,039	1,910,153
Expenditure on:					
Charitable activities		1,793,478	1,360	1,794,838	1,810,146
Total expenditure	7	1,793,478	1,360	1,794,838	1,810,146
Net income / (expenditure)		118,561	(1,360)	117,201	100,007
Transfers between funds		-	-	-	-
Net movement in funds		118,561	(1,360)	117,201	100,007
Reconciliation of funds:					
Total funds brought forward		3,663,912	171,838	3,835,750	3,735,743
Total funds carried forward		£ 3,782,473	£ 170,478	£ 3,952,951	£ 3,835,750

The notes on pages 12 to 19 form part of these accounts.

DOORSTEP OF HULL

BALANCE SHEET AT 31 MARCH 2021

Registration number: 01940104

	<i>Notes</i>	<i>2021</i>		<i>2020</i>	
		£	£	£	£
Fixed assets					
Tangible fixed assets	9		1,681,244		1,725,767
Current assets					
Debtors	10	103,851		122,411	
Bank balances and cash		2,208,235		2,055,117	
		<u>2,312,086</u>		<u>2,177,528</u>	
Creditors : amounts falling due within one year	11	40,379		67,545	
Net current assets			<u>2,271,707</u>		<u>2,109,983</u>
Total assets less current liabilities			<u>3,952,951</u>		<u>3,835,750</u>
Net assets			<u>£ 3,952,951</u>		<u>£ 3,835,750</u>
Capital and reserves					
Endowment funds			170,478		171,838
Unrestricted funds					
General purpose fund			3,782,473		3,663,912
Funds	12		<u>£ 3,952,951</u>		<u>£ 3,835,750</u>

The accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime under the Companies Act 2006 and are for circulation to members of the company.

*Approved by the Board on 20 December 2021
and signed on its behalf by:*

Denis Scanlan

Denis Scanlan
Director and Trustee

Kingston upon Hull

The notes on pages 12 to 19 form part of these accounts.

**DOORSTEP OF HULL
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	2021		2020	
		£	£	£	£
Net cash provided by operating activities	17		135,684		273,772
Cash flow from investing activities:					
Dividends, interest and rents from investments		17,434		3,208	
Proceeds from the sale of fixed assets		1,400		34,151	
Purchase of tangible fixed assets		(1,400)		-	
		<hr/>		<hr/>	
Net cash provided by/(used in) investing activities			17,434		37,359
			<hr/>		<hr/>
Change in cash and cash equivalents in the year			153,118		311,131
Cash and cash equivalents at beginning of the year			2,055,117		1,743,986
			<hr/>		<hr/>
Cash and cash equivalents at end of the year	17		£2,208,235		£2,055,117
			<hr/> <hr/>		<hr/> <hr/>

The notes on pages 12 to 19 form part of these financial statements.

DOORSTEP OF HULL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Legal entity

Doorstep of Hull is regulated by the Charities Commission (518713), limited by guarantee and is registered in England and Wales. The address of the registered office and principal place of business is 151 Fairfax Avenue, Kingston upon Hull, HU5 4QZ.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with;

- i) the provisions applicable to companies subject to the small companies regime under the Companies Act 2006; and
- ii) the Statement of Recommended Practice ("SORP(FRS102)")
- iii) Financial Reporting Standard 102.

Going concern

As described in the Trustees' Annual Report, special consideration has been given to the COVID-19 pandemic. The Trustees/Directors have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the Charitable Company to continue in operational existence for the foreseeable future, and have adequate contingency plans in the event that income streams are reduced. Consequently the financial statements have been prepared on the basis that the Charitable Company is a going concern.

Depreciation

Depreciation is provided on all tangible fixed assets in use, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows:

Freehold buildings	- over 50 years
Office equipment	- over 1 year
Fixtures and fittings	- over 1 year
Motor vehicles	- over 4 years

A full year's depreciation is charged in the year the asset is first brought into use.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and any short term deposit accounts with a maturity of three months or less from the date of opening.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

DOORSTEP OF HULL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES (continued)

Income and endowments

Other trading activities and investments

Rents and interest receivable are recorded in the financial year in which they are earned. Interest is received on the bank deposits.

Grants and other income

Grants from Government and Public Bodies are credited as income received in the period in which the conditions for receipt have been satisfied.

Local authority and Lottery grants

i) Revenue grants

These grants are credited directly to the statement of financial activities (income and expenditure).

ii) Capital grants

These grants are credited directly to the statement of financial activities (income and expenditure account) as an endowed fund. This fund is reduced by a transfer of amounts equivalent to any depreciation charges over the useful life of the assets to which the grants relate. The amount of the fund which has not been spent at the end of the financial year is carried forward in that fund.

Income from donations and funding grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the Charitable Company must be used in future accounting periods, the income is deferred until those periods
- When donors impose conditions which have to be fulfilled before the Charitable Company becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

Expenditure

Expenditure is accrued as soon as a liability is considered probable, discounted to present value for longer-term liabilities. Expenditure attributable to more than one cost category is apportioned to them on the basis of the estimated amount attributable to each activity in the year, either by reference to staff time or the use made of the underlying assets, as appropriate. The irrecoverable element of VAT is included with the item of expense to which it relates.

Charitable expenditure includes all expenditure directly relating to the objects of the Charitable Company and costs are charged on the basis of the accruals concept, including irrecoverable value added tax where applicable.

Funds structure

Unrestricted funds consists of the general purpose fund and designated funds. Designated funds are funds established by the Trustees from time to time for specific purposes. They are not in any way restricted and any surplus or deficit will be transferred to/from the general purpose fund when the designated fund is closed.

The endowed fund shows monies received from the National Lottery Charities Board for the purchase of land and buildings to enable the Charitable Company to provide accommodation in line with its objectives. Incoming resources from endowed funds are treated as unrestricted.

DOORSTEP OF HULL

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES (continued)

Pension cost

The Charitable Company makes contributions to personal pension schemes for employees. Contributions are charged to the SOFA for the year in which they are payable.

	<i>Unrestricted Fund</i>	<i>Endowment Funds</i>	<i>Total 2021</i>	<i>Total 2020</i>
	£	£	£	£
2. DONATIONS AND LEGACIES				
Donations and covenants	£ 945	£ -	£ 945	£ 1,502
3. CHARITABLE ACTIVITIES				
James Reckitt grant	17,000	-	17,000	17,000
Hull University	6,200	-	6,200	7,900
Other	1,290	-	1,290	2,164
Government grant income	4,908	-	4,908	-
	<u>£ 29,398</u>	<u>£ -</u>	<u>£ 29,398</u>	<u>£ 27,064</u>
4. OTHER TRADING ACTIVITIES				
Rental income	<u>£ 1,864,262</u>	<u>£ -</u>	<u>£ 1,864,262</u>	<u>£ 1,878,379</u>
5. INVESTMENTS				
Bank & other interest			<u>£ 17,434</u>	<u>£ 3,208</u>
6. NET INCOME FOR THE YEAR				
Net income for the year is stated after charging:			<i>2021</i>	<i>2020</i>
			£	£
Auditor's remuneration	-	audit	3,000	3,000
	-	other services	2,880	2,880
			<u>5,880</u>	<u>5,880</u>

DOORSTEP OF HULL

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

	<i>Basis of allocation</i>	<i>Charitable activities</i> £	<i>Governance costs</i> £	<i>Total 2021</i> £	<i>Total 2020</i> £
7. TOTAL RESOURCES EXPENDED					
Costs directly allocated to activities					
Staff costs	direct	534,938	-	534,938	519,033
Property insurance	direct	33,430	-	33,430	30,100
Property repairs and renewals	direct	181,997	-	181,997	169,419
Other property expenses	direct	705,119	-	705,119	701,342
Other operating expenses	direct	153,574	-	153,574	191,421
Depreciation and profit on sale	direct	43,124	-	43,124	33,805
Support costs allocated to activities					
Staff costs	staff time	116,000	-	116,000	126,859
General office costs	usage	14,317	-	14,317	15,925
Legal and professional	usage	4,744	-	4,744	14,620
Depreciation	usage	1,399	-	1,399	1,399
Audit and accountancy	usage	5,880	-	5,880	5,880
Bank charges and interest	usage	316	-	316	343
		<u>£ 1,794,838</u>	<u>£ -</u>	<u>£ 1,794,838</u>	<u>£ 1,810,146</u>

8. EMPLOYEE INFORMATION

The aggregate payroll costs of the Charitable Company for the period are as follows:

	£	£
Salaries	557,240	553,550
Social security costs	51,919	51,125
Other pension costs	41,779	41,217
	<u>£ 650,938</u>	<u>£ 645,892</u>
Average number of employees for the period		
Services	12	18
Management and administration	3	4
	<u>15</u>	<u>22</u>

During the year no employees were paid emoluments amounting to £60,000 or more.

The key management personnel of the charity, comprise the Project Director, Administrator and Practice Manager. The total employee benefits of the key management personnel of the charity were £116,000 (2020 £126,859).

DOORSTEP OF HULL

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

9. FIXED ASSETS

	<i>Land and Buildings</i> £	<i>Plant and machinery etc.</i> £	<i>Total</i> £
<u>Cost</u>			
At 1 April 2020	2,424,867	204,857	2,629,724
Additions		1,400	1,400
Disposals	-	(1,400)	(1,400)
At 31 March 2021	<u>2,424,867</u>	<u>204,857</u>	<u>2,629,724</u>
<u>Depreciation</u>			
At 1 April 2020	699,100	204,857	903,957
Charge for year	44,523	146	44,669
Disposals	-	(146)	(146)
At 31 March 2021	<u>743,623</u>	<u>204,857</u>	<u>948,480</u>
<u>Net Book Value</u>			
At 31 March 2021	<u>£ 1,681,244</u>	<u>£ -</u>	<u>£ 1,681,244</u>
At 31 March 2020	<u>£ 1,725,767</u>	<u>£ -</u>	<u>£ 1,725,767</u>

All fixed assets held are for charitable use.

There were no freehold property additions made from the endowed funds during the year. Under the terms of the endowed funds received from the National Lottery Charities Board (the board) the land and buildings acquired with those funds may not be disposed of, nor used as security for a loan or any other financial purpose without the prior written approval of the board. This restriction is in force for a period of 80 years from the date of acquisition. £1,509,406 of fixed assets relates to unrestricted funds and £171,838 to endowed funds.

10. DEBTORS

	£	£
Income debtors	15,815	7,730
Other debtors	81,900	82,144
Prepayments and accrued income	6,136	32,537
	<u>£ 103,851</u>	<u>£ 122,411</u>

An amount of £30,823 (2020 £33,064) is included in the above in respect of debtors due after more than one year.

All debtors relate to unrestricted funds.

11. CREDITORS

	£	£
Trade creditors	13,816	41,865
Other creditors	3,683	2,800
Accruals	22,880	22,880
	<u>£ 40,379</u>	<u>£ 67,545</u>

All creditors relate to unrestricted funds.

DOORSTEP OF HULL

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

12. ACCUMULATED FUNDS	<i>Opening balance</i>	<i>Incoming Resources</i>	<i>Resources expended</i>	<i>Transfers</i>	<i>Closing balance</i>
<u>2021</u>	£	£	£	£	£
Unrestricted:					
General purpose fund	3,663,912	1,912,039	(1,793,478)	-	3,782,473
Endowment fund - Lottery	171,838	-	(1,360)	-	170,478
Total funds	<u>£ 3,835,750</u>	<u>£ 1,912,039</u>	<u>£(1,794,838)</u>	<u>£ -</u>	<u>£ 3,952,951</u>
	<i>Opening balance</i>	<i>Incoming Resources</i>	<i>Resources expended</i>	<i>Transfers</i>	<i>Closing balance</i>
	£	£	£	£	£
<u>2020</u>					
Unrestricted:					
General purpose fund	3,562,545	1,910,153	(1,808,786)	-	3,663,912
Endowment fund - Lottery	173,198	-	(1,360)	-	171,838
Total funds	<u>£ 3,735,743</u>	<u>£ 1,910,153</u>	<u>£(1,810,146)</u>	<u>£ -</u>	<u>£ 3,835,750</u>

13. ANALYSIS OF THE CHARITY'S NET ASSETS BY FUND

<u>2021</u>	<i>Fixed Assets (charity use)</i>	<i>Current assets</i>	<i>Current liabilities</i>	<i>Total</i>
	£	£	£	£
Endowment funds	170,478	-	-	170,478
Unrestricted funds - general purpose fund	1,510,766	2,312,086	(40,379)	3,782,473
	<u>£ 1,681,244</u>	<u>£ 2,312,086</u>	<u>£ (40,379)</u>	<u>£ 3,952,951</u>
	<i>Fixed Assets (charity use)</i>	<i>Current assets</i>	<i>Current liabilities</i>	<i>Total</i>
	£	£	£	£
<u>2020</u>				
Endowment funds	173,198	-	-	173,198
Unrestricted funds - general purpose fund	1,553,929	2,177,528	(67,545)	3,663,912
	<u>£ 1,727,127</u>	<u>£ 2,177,528</u>	<u>£ (67,545)</u>	<u>£ 3,837,110</u>

DOORSTEP OF HULL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

14. TRANSACTIONS WITH DIRECTORS, TRUSTEES AND RELATED PARTIES

The project director, Peter Drinkell occupies the first floor of the Charitable Company's offices under a tenancy agreement at a market rate. During the year he paid rent to the Charitable Company amounting to £2,081 (2020 £2,081).

No remuneration, benefits or expenses were received by any directors or trustees during the year in respect of their services to the Charitable Company.

There are no other related parties or related party transactions.

15. CONSTITUTION

Doorstep of Hull is a company limited by guarantee, number 01940104. In the event of the Charitable Company being wound up, the liability of the members is limited to five pounds.

The Memorandum of Association of the Charitable Company prohibits the distribution of any properties to members upon winding up or dissolution of the Charitable Company.

16. TAXATION

As a registered charity, Doorstep of Hull is exempt from the tax on income falling within sections 466 to 493 of the Corporation Tax Act 2010 to the extent that this is applied to its charitable objects. No tax charges have arisen in the Company.

17. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period	117,201	100,007
Depreciation of tangible fixed assets	44,669	44,523
Profit on disposal of fixed assets	(146)	(9,319)
Dividends, interest and rents from investments	(17,434)	(3,208)
Decrease in debtors	18,560	117,765
(Decrease)/increase in creditors	(27,166)	24,004
	£ 135,684	£ 273,772
<i>Net cash provided by operating activities</i>	£ 135,684	£ 273,772

DOORSTEP OF HULL

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 202117. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES
(continued)

ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash at bank and in hand	2,208,235	2,055,117
Total cash and cash equivalents	£ 2,208,235	£ 2,055,117

ANALYSIS OF CHANGES IN NET DEBT

	At 01/04/2020 £	Cash-flows £	At 31/03/2021 £
Cash	2,055,117	153,118	2,208,235
		153,118	
	£ 2,055,117	£ 153,118	£ 2,208,235

18. COMPARATIVE CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

	Unrestricted Fund £	Endowment Funds £	Total 31 March 2020 £	Total 31 March 2019 £
Income and endowments from:				
Donations and legacies	1,502	-	1,502	529
Charitable activities	27,064	-	27,064	46,357
Other trading activities	1,878,379	-	1,878,379	1,784,911
Investments	3,208	-	3,208	-
Total income	1,910,153	-	1,910,153	1,831,797
Expenditure on:				
Charitable activities	1,808,786	1,360	1,810,146	1,730,223
Total expenditure	1,808,786	1,360	1,810,146	1,730,223
Net income / (expenditure)	101,367	(1,360)	100,007	101,574
Transfers between funds	-	-	-	-
Net movement in funds	101,367	(1,360)	100,007	101,574
Reconciliation of funds:				
Total funds brought forward	3,562,545	173,198	3,735,743	3,634,169
Total funds carried forward	£ 3,663,912	£ 171,838	£ 3,835,750	£ 3,735,743

*The following pages do not form part of the statutory accounts
and contain unaudited information*

DOORSTEP OF HULL

DETAILED TRADING ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

	<i>2021</i>	<i>2020</i>
	<i>£</i>	<i>£</i>
Income		
Rents	1,864,262	1,878,379
Donations	945	1,502
Other income	1,290	2,164
James Reckitt grant	17,000	17,000
Hull University grant	6,200	7,900
Government grant income	4,908	-
	<hr/>	<hr/>
	1,894,605	1,906,945
Bank interest receivable	17,434	3,208
	<hr/>	<hr/>
TOTAL INCOMING RESOURCES	£ 1,912,039	£ 1,910,153
	<hr/> <hr/>	<hr/> <hr/>

DOORSTEP OF HULL

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

	2021		2020	
	£	£	£	£
TOTAL INCOMING RESOURCES		1,912,039		1,910,153
Direct charitable expenditure				
Night cover	65,941		63,238	
Bad debts	32,881		34,835	
General rates	39,599		35,220	
Water rates	27,303		29,093	
Heat and light	181,898		166,133	
Insurance	33,430		30,100	
Repairs and renewals	181,997		169,419	
Health and safety compliance	9,637		41,284	
Motor and travel expenses	24,845		29,931	
Depreciation	43,270		43,124	
Profit on disposal of fixed assets	(146)		(9,319)	
Staff costs	534,938		519,033	
Training	1,077		6,612	
Telephone	16,903		13,812	
Gardening and equipment hire	8,464		2,684	
Fees including NBHA and Unicom	404,796		425,438	
Cleaning, consumables and sundries	43,059		42,774	
Volunteer expenses	15		311	
Miscellaneous expenses	2,275		1,398	
	<u>1,652,182</u>		<u>1,645,120</u>	
Administrative expenditure				
Heat and light	831		759	
Insurance	150		150	
Depreciation	1,399		1,399	
Staff costs	116,000		126,859	
Telephone	4,134		2,901	
Printing, stationery and postage	7,336		10,385	
Bank charges	316		343	
Auditor's remuneration	3,000		3,000	
Accountancy fees	2,880		2,880	
Donations	799		688	
Cleaning, consumables and sundries	1,067		1,042	
Legal and professional fees	4,744		14,620	
	<u>142,656</u>		<u>165,026</u>	
TOTAL EXPENSES		1,794,838		1,810,146
NET INCOMING RESOURCES		<u>£ 117,201</u>		<u>£ 100,007</u>