

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
HILLINGDON AIDS RESPONSE TRUST LIMITED**

P T Davies & Co Ltd
Chartered Accountants
Hazeldene Lodge
Thame Road
Longwick
Buckinghamshire
HP27 9SW

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 March 2022

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

REPORT OF THE TRUSTEES
for the year ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

HART is established for charitable purposes only. In particular HART is established to promote the health and well being of people affected directly by HIV and their significant others.

HART aims to provide a safe environment for positive people, their families and others affected by the virus. Services are delivered to its membership in a supportive, responsive and flexible manner and always in accordance with identified need.

Significant activities

These are covered in the Charitable Activities Section..

Volunteers

HART currently has a total of 8 volunteers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Throughout the various periods of National Lockdown and restrictions relation to Covid 19 HART has significantly limited its services. HART has provided limited face to face services at the Organisation Centre. HART has continued to provide online and telephone support to its members as well as liaison with other Central Government and Local Government bodies in an advocacy role for its members.

HART has provided Covid 19-specific support, ensuring its members have up to date information about staying safe, have uninterrupted supply of medication and access to regular food deliveries where necessary.

Below are the services HART usually provides. Because of Covid 19 some were currently suspended:

- " Drop in facilities
- " Social care support
- " Peer support
- "Emotional support
- " Benefits advice
- " Hardship funding
- "Advocacy
- "Food Bank
- "Food Chain
- " Access to grant making charities for individuals
- " Partnership work with Health and local councils
- " Lunches
- " Educational resources
- "Visiting health and social care practitioners
- "Social Events
- "Free Baby Milk
- "Free condoms
- "Laundry facilities
- "Referral and support on legal issues
- Housing support and advocacy
- Equipment loan

During 2021-2022 partnership between HART and Terrence Higgins Trust has been retained. This has been limited to Case Management only. Face to face Counselling and Peer Support, provided direct by the Terrence Higgins Trust has been postponed, however they are providing these services online.

REPORT OF THE TRUSTEES
for the year ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

HART has continued to deliver on its Service Level Agreement with Terrence Higgins Trust to deliver non-clinical HIV support services to Hillingdon residents. This has been limited to Case Management provision.

The agreement with Terrence Higgins Trust for the use of parts of the building for which an income is received has been retained.

FINANCIAL REVIEW

Principal funding sources

HART operates two main funds. The general fund for its running costs, the special fund for the direct benefit of its members.

The general fund benefits from a number of income streams, namely:

income from the rental of the building.

Income from Terrence Higgins Trust for Case Management.

Case Management funding is restricted for that purpose only and cannot be used for other purposes. HART reports to Terrence Higgins Trust on a monthly and quarterly basis.

Reserves policy

For HART to meet its stated aims and objectives it continues to seek grants as well as donations and fundraising events/activities. Grants and rental income received will in turn dictate the level of service that HART can provide to its service members.

HART has established a policy whereby the unrestricted funds not committed or invested in the tangible fixed assets (the free reserves) are at a level to carry forward a significant level of reserves to cover any short term funding requirements and longer-term financial commitments.

FUTURE PLANS

HART will continue to seek collaborative and complementary work opportunities with agencies that complement its service development and delivery.

HART will continue to look for income generation through building rental.

HART needs to continue to address the fabric of the building at 40 New Windsor Street, Uxbridge.

HART needs to constantly monitor its service development and delivery. This should be in response to the needs of its members, in consultation with its funders and within the resources it has.

HART needs to continue to seek greater diversity in its funding streams by identifying projects for which it can seek specific grant funding. HART needs to develop a funding strategy for this purpose.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are selected through a democratic election process each year at the AGM. Firstly new trustees are nominated prior to the AGM and seconded at the meeting; if more nominations are received than vacant posts then an election is conducted.

Each year one third of existing trustees, in rotation, are required to 'stand down' and may offer themselves for re-election at the AGM.

HILLINGDON AIDS RESPONSE TRUST LIMITED

REPORT OF THE TRUSTEES for the year ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Trustees

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act of 2006. Trustees are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Finally Trustees take responsibility for ensuring HART operates constitutionally and within the published policies of the organisation.

HART operates within an Equal Opportunities framework through the implementation of the Equal Opportunities Policy.

Members

In April 2022 HART's registered Hillingdon membership totalled 66 HART also provides services for those affected by HIV, who are not registered, currently we support 13 children through support provided to their parents. The total number of new service members registered with HART during 2021-2022 was 8.

Staff

Part time staff consist of a Manager and a Finance Administrator a Cook and Administration Support. In addition HART relies heavily on the contribution of a volunteer workforce to deliver its services. HART has participated in the Government Furlough Scheme.

Induction and training of new trustees

HART provides all new trustees with copies of the governing document and all HART policies. In addition trustees are familiarised with their responsibilities, as laid down by the Charity Commission through the provision of the publication 'The Essential Trustee'.

Wider network & Related Parties

As a local service provider HART consults with and works alongside other service providers in the health and social care sector. This includes hospitals, clinics, social services, housing departments, benefits agency, and other voluntary agencies.

Where HART is unable to directly provide a service or work alongside other service providers to support service delivery it will refer to appropriate, unrelated agencies.

Related parties

HART was fortunate to have the continued financial support from a Service Member Family

Risk management

The Trustees regularly review the risks to which the charity is exposed.

The trustees have considered the major financial risk to the charity is the significant reduction in income and have put in place plans to mitigate this risk.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02930561 (England and Wales)

Registered Charity number

1042403

Registered office

40 New Windsor Street
Uxbridge
Middlesex
UB8 2TU

HILLINGDON AIDS RESPONSE TRUST LIMITED

**REPORT OF THE TRUSTEES
for the year ended 31 March 2022**

Trustees

Ms S Nunn
P A Curling
B J Chambers
Mrs A E Preston
Mrs M Reyes-Wainwright (resigned 27.8.21)
Ms E L Abe

Company Secretary

Ms S Nunn

Independent Examiner

P T Davies & Co Ltd
Chartered Accountants
Hazeldene Lodge
Thame Road
Longwick
Buckinghamshire
HP27 9SW

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Approved by order of the board of trustees on 28 June 2022 and signed on its behalf by:



Ms S Nunn - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HILLINGDON AIDS RESPONSE TRUST LIMITED**

Independent examiner's report to the trustees of Hillingdon Aids Response Trust Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Paul T Davies
Chartered Accountant
P T Davies & Co Ltd
Chartered Accountants
Hazeldene Lodge
Thame Road
Longwick
Buckinghamshire
HP27 9SW

28 June 2022

HILLINGDON AIDS RESPONSE TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
LBH Voluntary Sector Grant		-	-	-	7,500
THT Case Management Support Grant		8,650	-	8,650	8,650
Other trading activities	2	-	1	1	-
Investment income	3	20	-	20	69
Other income		28,541	-	28,541	29,827
Total		37,211	1	37,212	46,046
EXPENDITURE ON					
Charitable activities					
Drop In Centre Services		5	-	5	93
Service Member Support		-	200	200	419
Other		44,533	96	44,629	42,433
Total		44,538	296	44,834	42,945
NET INCOME/(EXPENDITURE)		(7,327)	(295)	(7,622)	3,101
RECONCILIATION OF FUNDS					
Total funds brought forward		64,712	284,075	348,787	345,686
TOTAL FUNDS CARRIED FORWARD		57,385	283,780	341,165	348,787

The notes form part of these financial statements

HILLINGDON AIDS RESPONSE TRUST LIMITED

BALANCE SHEET 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	8	8,260	275,227	283,487	284,496
CURRENT ASSETS					
Debtors	9	664	-	664	1,191
Cash at bank and in hand		53,591	8,553	62,144	68,445
		<u>54,255</u>	<u>8,553</u>	<u>62,808</u>	<u>69,636</u>
CREDITORS					
Amounts falling due within one year	10	(5,130)	-	(5,130)	(5,345)
NET CURRENT ASSETS		<u>49,125</u>	<u>8,553</u>	<u>57,678</u>	<u>64,291</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>57,385</u>	<u>283,780</u>	<u>341,165</u>	<u>348,787</u>
NET ASSETS		<u>57,385</u>	<u>283,780</u>	<u>341,165</u>	<u>348,787</u>
FUNDS	11				
Unrestricted funds				57,385	64,712
Restricted funds				283,780	284,075
TOTAL FUNDS				<u>341,165</u>	<u>348,787</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 June 2022 and were signed on its behalf by:


S Nunn - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Plant and machinery	- 10% on cost
Fixtures and fittings	- 10% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Fundraising events	1	1
	<u> </u>	<u> </u>

HILLINGDON AIDS RESPONSE TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	20	69
	<u>20</u>	<u>69</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	1,009	1,008
	<u>1,009</u>	<u>1,008</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Manager	1	1
Part Time Staff	3	3
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
LBH Voluntary Sector Grant	7,500	-	7,500
THT Case Management Support Grant	8,650	-	8,650
Investment income	70	(1)	69
Other income	29,827	-	29,827
	<u>46,047</u>	<u>(1)</u>	<u>46,046</u>
Total	46,047	(1)	46,046
EXPENDITURE ON			
Charitable activities			
Drop In Centre Services	43	50	93
Service Member Support	-	419	419
Other	42,364	69	42,433
	<u>42,407</u>	<u>538</u>	<u>42,945</u>
Total	42,407	538	42,945

HILLINGDON AIDS RESPONSE TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	3,640	(539)	3,101
RECONCILIATION OF FUNDS			
Total funds brought forward	61,072	284,614	345,686
TOTAL FUNDS CARRIED FORWARD	64,712	284,075	348,787

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2021 and 31 March 2022	278,945	12,079	6,428	3,837	301,289
DEPRECIATION					
At 1 April 2021	-	11,076	1,890	3,827	16,793
Charge for year	-	366	643	-	1,009
At 31 March 2022	-	11,442	2,533	3,827	17,802
NET BOOK VALUE					
At 31 March 2022	278,945	637	3,895	10	283,487
At 31 March 2021	278,945	1,003	4,538	10	284,496

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Prepayments	664	1,191

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Prepaid Rental	1,932	1,932
Social security and other taxes	401	380
Other creditors	250	250
Accrued expenses	2,547	2,783
	5,130	5,345

HILLINGDON AIDS RESPONSE TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

11. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	64,712	(7,327)	57,385
Restricted funds			
Special Fund	926	(95)	831
Mayors Fund	25,225	-	25,225
Lottery Fund	250,000	-	250,000
Billy Monstein Fund	7,924	(200)	7,724
	<u>284,075</u>	<u>(295)</u>	<u>283,780</u>
TOTAL FUNDS	<u>348,787</u>	<u>(7,622)</u>	<u>341,165</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,211	(44,538)	(7,327)
Restricted funds			
Special Fund	1	(96)	(95)
Billy Monstein Fund	-	(200)	(200)
	<u>1</u>	<u>(296)</u>	<u>(295)</u>
TOTAL FUNDS	<u>37,212</u>	<u>(44,834)</u>	<u>(7,622)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	61,072	3,640	64,712
Restricted funds			
Special Fund	1,045	(119)	926
Mayors Fund	25,225	-	25,225
Lottery Fund	250,000	-	250,000
Billy Monstein Fund	8,344	(420)	7,924
	<u>284,614</u>	<u>(539)</u>	<u>284,075</u>
TOTAL FUNDS	<u>345,686</u>	<u>3,101</u>	<u>348,787</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,047	(42,407)	3,640
Restricted funds			
Special Fund	-	(119)	(119)
Billy Monstein Fund	(1)	(419)	(420)
	<u>(1)</u>	<u>(538)</u>	<u>(539)</u>
TOTAL FUNDS	<u>46,046</u>	<u>(42,945)</u>	<u>3,101</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	61,072	(3,687)	57,385
Restricted funds			
Special Fund	1,045	(214)	831
Mayors Fund	25,225	-	25,225
Lottery Fund	250,000	-	250,000
Billy Monstein Fund	8,344	(620)	7,724
	<u>284,614</u>	<u>(834)</u>	<u>283,780</u>
TOTAL FUNDS	<u>345,686</u>	<u>(4,521)</u>	<u>341,165</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	83,258	(86,945)	(3,687)
Restricted funds			
Special Fund	1	(215)	(214)
Billy Monstein Fund	(1)	(619)	(620)
	<u>-</u>	<u>(834)</u>	<u>(834)</u>
TOTAL FUNDS	<u>83,258</u>	<u>(87,779)</u>	<u>(4,521)</u>

The Special fund has been set up from donations to provide people affected by HIV and AIDS with support and services which are outside the existing service level agreement, comprising primarily the Drop In Centre.

The Mayor's fund represents a donation from the London Borough of Hillingdon's Mayor's Fund and was used for expenditure on the freehold property.

HILLINGDON AIDS RESPONSE TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2022

11. MOVEMENT IN FUNDS - continued

The Lottery fund represents a direct grant from the National lottery in respect of the specific purchase of the freehold property.

The Billy Montserin fund represents a bequest to be used for the benefit of Hillingdon Service members but excluding salaries, utilities and administrative costs.

The Terence Higgins Trust Therapy Fund represents a grant for the provision of Complementary therapy.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.