

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2024**  
**for**  
**Hillingdon Aids Response Trust Limited**

**Hillingdon Aids Response Trust Limited**

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**for the Year Ended 31 March 2024**

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**Report of the Trustees**  
**for the Year Ended 31 March 2024**

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 2024. 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 7 volunteers.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Following the phasing out of social distancing HART has resumed face to face services at the Organisations Centre. HART also continues 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.

Below are the services HART usually provides.

- \* Drop in facilities
- \* Social care support
- \* Peer support
- \* Emotional support
- \* Benefits support
- \* Hardship funding
- \* Advocacy
- \* Food Bank
- \* Food Chain
- \* Access to grant making charities for individuals
- \* Partnership work with Health and local councils
- \* Educational resources
- \* Free Baby Milk
- \* Free condoms
- \* Laundry facilities
- \* Referral and support on legal issues
- \* Housing support and advocacy

During 2023-2024 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.

**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.

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

HART continues to service a rental agreement with Hillingdon MIND for office space and car parking.

**Hillingdon Aids Response Trust Limited (Registered number: 02930561)**

**Report of the Trustees  
for the Year Ended 31 March 2024**

**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 Terence Higgins Trust on a monthly and quarterly basis.

**Reserves policy**

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 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 will continue to encourage Service Member involvement, particularly in relation to peer support.

**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.

**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.

**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**

As at 31st March 2024 HART's registered Hillingdon membership totalled 68 HART also provides services for those affected by HIV, who are not registered, currently we support 2 children through support provided to their parents. The total number of new service members registered with HART during 2023-2024 was 2.

**Staff**

Part time staff at year end consist of a Manager and a Finance Administrator. In addition HART relies heavily on the contribution of a volunteer workforce to deliver its services.

**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'.

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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

**Trustees**

Ms S Nunn  
G J Cooper (appointed 18.6.24)  
P A Curling  
Mrs A E Preston  
Ms E L Abe  
Ms W Thamm (appointed 18.6.24)

**Company Secretary**

Mrs A E Preston

Approved by order of the board of trustees on 3 September 2024 and signed on its behalf by:

Ms S Nunn - Trustee

**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 2024.

**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.

Peter Upton

4 September 2024

**Hillingdon Aids Response Trust Limited**

**Statement of Financial Activities  
for the Year Ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
THT Case Management Support Grant		8,650	-	8,650	8,650
Other trading activities	2	-	-	-	-
Investment income	3	482	-	482	1
Other income		31,253	-	31,253	124
<b>Total</b>		<u>40,385</u>	<u>-</u>	<u>40,385</u>	<u>32,331</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Drop In Centre Services		233	357	590	65
Service Member Support		-	291	291	618
Other		46,276	172	46,448	45,529
<b>Total</b>		<u>46,509</u>	<u>820</u>	<u>47,329</u>	<u>46,212</u>
<b>NET INCOME/(EXPENDITURE)</b>		(6,124)	(820)	(6,944)	(5,106)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		52,882	283,177	336,059	341,165
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>46,758</u>	<u>282,357</u>	<u>329,115</u>	<u>336,059</u>

The notes form part of these financial statements

**Hillingdon Aids Response Trust Limited (Registered number: 02930561)**

**Balance Sheet**  
**31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	6,329	275,225	281,554	282,197
<b>CURRENT ASSETS</b>					
Debtors	9	364	-	364	329
Cash at bank and in hand		43,471	7,170	50,641	57,062
		43,835	7,170	51,005	57,391
<b>CREDITORS</b>					
Amounts falling due within one year	10	(3,406)	(38)	(3,444)	(3,529)
<b>NET CURRENT ASSETS</b>		40,429	7,132	47,561	53,862
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		46,758	282,357	329,115	336,059
<b>NET ASSETS</b>		46,758	282,357	329,115	336,059
<b>FUNDS</b>	11				
Unrestricted funds				46,758	52,882
Restricted funds				282,357	283,177
<b>TOTAL FUNDS</b>				329,115	336,059

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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 3 September 2024 and were signed on its behalf by:

S Nunn - Trustee

The notes form part of these financial statements



**Notes to the Financial Statements  
for the Year Ended 31 March 2024**

**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.

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**

	31.3.24	31.3.23
	£	£
Fundraising events	-	1

**3. INVESTMENT INCOME**

	31.3.24	31.3.23
	£	£
Deposit account interest	482	124

**Hillingdon Aids Response Trust Limited****Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024****4. NET INCOME/(EXPENDITURE)**

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

	31.3.24	31.3.23
Depreciation - owned assets	£	£
	<u>643</u>	<u>1,290</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**6. STAFF COSTS**

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

	31.3.24	31.3.23
Manager	1	1
Part Time Staff	<u>1</u>	<u>2</u>
	<u>2</u>	<u>3</u>

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
THT Case Management Support Grant	8,650	-	8,650
Other trading activities	-	1	1
Investment income	124	-	124
Other income	<u>32,331</u>	<u>-</u>	<u>32,331</u>
<b>Total</b>	<u>41,105</u>	<u>1</u>	<u>41,106</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Drop In Centre Services	65	-	65
Service Member Support	14	604	618
Other	<u>45,529</u>	<u>-</u>	<u>45,529</u>
<b>Total</b>	<u>45,608</u>	<u>604</u>	<u>46,212</u>
<b>NET INCOME/(EXPENDITURE)</b>	(4,503)	(603)	(5,106)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	57,385	283,780	341,165

**Hillingdon Aids Response Trust Limited**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

<b>7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>					
		Unrestricted funds	Restricted funds	Total funds	
		£	£	£	
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>52,882</u>	<u>283,177</u>	<u>336,059</u>	
<b>8. TANGIBLE FIXED ASSETS</b>					
	Freehold property	Plant and machinery	Fixtures and fittings	Computer equipment	Totals
	£	£	£	£	£
<b>COST</b>					
At 1 April 2023 and 31 March 2024	<u>278,945</u>	<u>12,079</u>	<u>6,428</u>	<u>3,837</u>	<u>301,289</u>
<b>DEPRECIATION</b>					
At 1 April 2023	-	12,079	3,176	3,837	19,092
Charge for year	-	-	643	-	643
At 31 March 2024	-	<u>12,079</u>	<u>3,819</u>	<u>3,837</u>	<u>19,735</u>
<b>NET BOOK VALUE</b>					
At 31 March 2024	<u>278,945</u>	-	<u>2,609</u>	-	<u>281,554</u>
At 31 March 2023	<u>278,945</u>	-	<u>3,252</u>	-	<u>282,197</u>
<b>9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>					
				31.3.24	31.3.23
Prepayments				£	£
				<u>364</u>	<u>329</u>
<b>10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>					
				31.3.24	31.3.23
				£	£
Social security and other taxes				371	389
Other creditors				433	250
Accrued expenses				<u>2,640</u>	<u>2,890</u>
				<u>3,444</u>	<u>3,529</u>
<b>11. MOVEMENT IN FUNDS</b>					
		At 1.4.23	Net movement in funds	At 31.3.24	
		£	£	£	
<b>Unrestricted funds</b>					
General fund		52,882	(6,124)	46,758	
<b>Restricted funds</b>					
Special Fund		832	(172)	660	
Mayors Fund		25,225	-	25,225	
Lottery Fund		250,000	-	250,000	
Billy Monstein Fund		<u>7,120</u>	<u>(648)</u>	<u>6,472</u>	
		<u>283,177</u>	<u>(820)</u>	<u>282,357</u>	
<b>TOTAL FUNDS</b>		<u>336,059</u>	<u>(6,944)</u>	<u>329,115</u>	

**Hillingdon Aids Response Trust Limited****Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024****11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	40,385	(46,509)	(6,124)
<b>Restricted funds</b>			
Special Fund	-	(172)	(172)
Billy Monstein Fund	-	(648)	(648)
<b>TOTAL FUNDS</b>	<u>40,385</u>	<u>(47,329)</u>	<u>(6,944)</u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	57,385	(4,503)	52,882
<b>Restricted funds</b>			
Special Fund	831	1	832
Mayors Fund	25,225	-	25,225
Lottery Fund	250,000	-	250,000
Billy Monstein Fund	7,724	(604)	7,120
<b>TOTAL FUNDS</b>	<u>283,780</u>	<u>(603)</u>	<u>283,177</u>
	<u>341,165</u>	<u>(5,106)</u>	<u>336,059</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	41,105	(45,608)	(4,503)
<b>Restricted funds</b>			
Special Fund	1	-	1
Billy Monstein Fund	-	(604)	(604)
<b>TOTAL FUNDS</b>	<u>41,106</u>	<u>(46,212)</u>	<u>(5,106)</u>

**Hillingdon Aids Response Trust Limited****Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024****11. MOVEMENT IN FUNDS - continued**

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	57,385	(10,627)	46,758
<b>Restricted funds</b>			
Special Fund	831	(171)	660
Mayors Fund	25,225	-	25,225
Lottery Fund	250,000	-	250,000
Billy Monstein Fund	7,724	(1,252)	6,472
<b>TOTAL FUNDS</b>	<u>283,780</u>	<u>(1,423)</u>	<u>282,357</u>
	<u>341,165</u>	<u>(12,050)</u>	<u>329,115</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 £
<b>Unrestricted funds</b>			
General fund	81,490	(92,117)	(10,627)
<b>Restricted funds</b>			
Special Fund	1	(172)	(171)
Billy Monstein Fund	-	(1,252)	(1,252)
<b>TOTAL FUNDS</b>	<u>1</u>	<u>(1,424)</u>	<u>(1,423)</u>
	<u>81,491</u>	<u>(93,541)</u>	<u>(12,050)</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.

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

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

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.