

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Hillingdon Aids Response Trust Limited

Hillingdon Aids Response Trust Limited

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12

Report of the Trustees
for the Year Ended 31 March 2025

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 2025. 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 our 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 6 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
- * Access to grant making charities for individuals
- * Partnership work with Health and local councils
- * Educational resources
- * Laundry facilities
- * Referral and support on legal issues
- * Housing support and advocacy

In September 2024 the agreement between HART and Terrence Higgins Trust terminated.

Internal and external factors

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

FINANCIAL REVIEW

Principal funding sources

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

The general fund benefits from income from the rental of the building.

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.

Report of the Trustees
for the Year Ended 31 March 2025

FUTURE PLANS

To fund future service provision HART took the decision in June 2025 to place the building 40 New Windsor Street on the property market, proceeds from the sale will be used for future service provision.

Until such time as the building is sold HART will continue to service its rental arrangement with Hillingdon MIND.

HART will 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, 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 2025 HART's registered Hillingdon membership totalled 45 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 2024-2025 was 0.

Staff

Part time staff consist of a Manager and a Finance Administrator. HART relies heavily on the contribution of a volunteer workforce to deliver its service.

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.

Report of the Trustees
for the Year Ended 31 March 2025

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 Chairman (appointed 18.6.24)

P A Curling

Mrs A E Preston

Ms E L Abe

Ms W Thamm (appointed 18.6.24)

Approved by order of the board of trustees on 15 July 2025 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 2025.

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

21 July 2025

Hillingdon Aids Response Trust Limited**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
THT Case Management Support Grant		4,325	-	4,325	8,650
Other trading activities	2	-	400	400	-
Investment income	3	576	-	576	482
Other income		26,439	-	26,439	31,253
Total		<u>31,340</u>	<u>400</u>	<u>31,740</u>	<u>40,385</u>
EXPENDITURE ON					
Charitable activities					
Drop In Centre Services		-	-	-	590
Service Members Outings		-	377	377	-
Service Member Support		78	272	350	291
Service Member Refreshments		-	639	639	-
Other		46,815	60	46,875	46,448
Total		<u>46,893</u>	<u>1,348</u>	<u>48,241</u>	<u>47,329</u>
NET INCOME/(EXPENDITURE)		(15,553)	(948)	(16,501)	(6,944)
RECONCILIATION OF FUNDS					
Total funds brought forward		46,758	282,357	329,115	336,059
TOTAL FUNDS CARRIED FORWARD		<u>31,205</u>	<u>281,409</u>	<u>312,614</u>	<u>329,115</u>

The notes form part of these financial statements

Hillingdon Aids Response Trust Limited (Registered number: 02930561)

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	8	5,686	275,225	280,911	281,554
CURRENT ASSETS					
Debtors	9	214	-	214	364
Cash at bank and in hand		<u>29,209</u>	<u>6,222</u>	<u>35,431</u>	<u>50,641</u>
		29,423	6,222	35,645	51,005
CREDITORS					
Amounts falling due within one year	10	(3,904)	(38)	(3,942)	(3,444)
NET CURRENT ASSETS		<u>25,519</u>	<u>6,184</u>	<u>31,703</u>	<u>47,561</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		31,205	281,409	312,614	329,115
NET ASSETS		<u>31,205</u>	<u>281,409</u>	<u>312,614</u>	<u>329,115</u>
FUNDS	11				
Unrestricted funds				31,205	46,758
Restricted funds				<u>281,409</u>	<u>282,357</u>
TOTAL FUNDS				<u>312,614</u>	<u>329,115</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 15 July 2025 and were signed on its behalf by:

S Nunn - Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

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

	31.3.25	31.3.24
	£	£
Fundraising events	<u>400</u>	<u>-</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>576</u>	<u>482</u>

Hillingdon Aids Response Trust Limited**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025****4. NET INCOME/(EXPENDITURE)**

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

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	<u>643</u>	<u>643</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. STAFF COSTS

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

	31.3.25	31.3.24
Manager	1	1
Part Time Staff	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</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			
THT Case Management Support Grant	8,650	-	8,650
Investment income	482	-	482
Other income	<u>31,253</u>	<u>-</u>	<u>31,253</u>
Total	<u>40,385</u>	<u>-</u>	<u>40,385</u>
EXPENDITURE ON			
Charitable activities			
Drop In Centre Services	233	357	590
Service Member Support	-	291	291
Other	<u>46,276</u>	<u>172</u>	<u>46,448</u>
Total	<u>46,509</u>	<u>820</u>	<u>47,329</u>
NET INCOME/(EXPENDITURE)	(6,124)	(820)	(6,944)
RECONCILIATION OF FUNDS			
Total funds brought forward	52,882	283,177	336,059

Hillingdon Aids Response Trust Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued					
		Unrestricted funds	Restricted funds	Total funds	
		£	£	£	
TOTAL FUNDS CARRIED FORWARD		<u>46,758</u>	<u>282,357</u>	<u>329,115</u>	
8. TANGIBLE FIXED ASSETS					
	Freehold property	Plant and machinery	Fixtures and fittings	Computer equipment	Totals
	£	£	£	£	£
COST					
At 1 April 2024 and 31 March 2025	<u>278,945</u>	<u>12,079</u>	<u>6,428</u>	<u>3,837</u>	<u>301,289</u>
DEPRECIATION					
At 1 April 2024	-	12,079	3,819	3,837	19,735
Charge for year	-	-	643	-	643
At 31 March 2025	<u>-</u>	<u>12,079</u>	<u>4,462</u>	<u>3,837</u>	<u>20,378</u>
NET BOOK VALUE					
At 31 March 2025	<u>278,945</u>	<u>-</u>	<u>1,966</u>	<u>-</u>	<u>280,911</u>
At 31 March 2024	<u>278,945</u>	<u>-</u>	<u>2,609</u>	<u>-</u>	<u>281,554</u>
9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					
			31.3.25	31.3.24	
			£	£	
Prepayments			<u>214</u>	<u>364</u>	
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					
			31.3.25	31.3.24	
			£	£	
Social security and other taxes			749	371	
Other creditors			433	433	
Accrued expenses			<u>2,760</u>	<u>2,640</u>	
			<u>3,942</u>	<u>3,444</u>	
11. MOVEMENT IN FUNDS					
		At 1.4.24	Net movement in funds	At 31.3.25	
		£	£	£	
Unrestricted funds					
General fund		46,758	(15,553)	31,205	
Restricted funds					
Special Fund		660	340	1,000	
Mayors Fund		25,225	-	25,225	
Lottery Fund		250,000	-	250,000	
Billy Monstein Fund		<u>6,472</u>	<u>(1,288)</u>	<u>5,184</u>	
		<u>282,357</u>	<u>(948)</u>	<u>281,409</u>	
TOTAL FUNDS		<u>329,115</u>	<u>(16,501)</u>	<u>312,614</u>	

Hillingdon Aids Response Trust Limited**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025****11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,340	(46,893)	(15,553)
Restricted funds			
Special Fund	400	(60)	340
Billy Monstein Fund	-	(1,288)	(1,288)
	<u>400</u>	<u>(1,348)</u>	<u>(948)</u>
TOTAL FUNDS	<u>31,740</u>	<u>(48,241)</u>	<u>(16,501)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	52,882	(6,124)	46,758
Restricted funds			
Special Fund	832	(172)	660
Mayors Fund	25,225	-	25,225
Lottery Fund	250,000	-	250,000
Billy Monstein Fund	7,120	(648)	6,472
	<u>283,177</u>	<u>(820)</u>	<u>282,357</u>
TOTAL FUNDS	<u>336,059</u>	<u>(6,944)</u>	<u>329,115</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,385	(46,509)	(6,124)
Restricted funds			
Special Fund	-	(172)	(172)
Billy Monstein Fund	-	(648)	(648)
	<u>-</u>	<u>(820)</u>	<u>(820)</u>
TOTAL FUNDS	<u>40,385</u>	<u>(47,329)</u>	<u>(6,944)</u>

Hillingdon Aids Response Trust Limited**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025****11. MOVEMENT IN FUNDS - continued**

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	52,882	(21,677)	31,205
Restricted funds			
Special Fund	832	168	1,000
Mayors Fund	25,225	-	25,225
Lottery Fund	250,000	-	250,000
Billy Monstein Fund	7,120	(1,936)	5,184
	<u>283,177</u>	<u>(1,768)</u>	<u>281,409</u>
TOTAL FUNDS	<u>336,059</u>	<u>(23,445)</u>	<u>312,614</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	71,725	(93,402)	(21,677)
Restricted funds			
Special Fund	400	(232)	168
Billy Monstein Fund	-	(1,936)	(1,936)
	<u>400</u>	<u>(2,168)</u>	<u>(1,768)</u>
TOTAL FUNDS	<u>72,125</u>	<u>(95,570)</u>	<u>(23,445)</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 2025.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.