

REGISTERED COMPANY NUMBER: 04204456 (England and Wales)
REGISTERED CHARITY NUMBER: 1093818

**DISABLEMENT ASSOCIATION HILLINGDON
(A COMPANY LIMITED BY GUARANTEE)**

REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Cox Costello & Horne
Chartered Accountants and Statutory Auditors
26 Main Avenue
Moor Park
HA6 2HJ

DISABLEMENT ASSOCIATION HILLINGDON

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 8
Statement of Trustees' Responsibilities	9
Report of the Independent Auditors	10 to 13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Financial Statements	16 to 25
Detailed Statement of Financial Activities	26 to 27

DISABLEMENT ASSOCIATION HILLINGDON

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2021

TRUSTEES

Thelma Tonkmor (resigned 15.2.21)
Martin Smith
Vanessa Rumble (resigned 18.12.20)
Adam Moore (resigned 10.2.21)
Rajiv Cahannac
Peter Shackleton
Jonathan Say Chair (appointed 6.5.20)
Grace Adjekum (appointed 14.4.21)

Trustees retiring by rotation

In accordance with Articles 5.4 and 5.5 of the Articles of Association, at the first trustee meeting of the new financial year, the following trustees were required to retire by rotation: no trustees were required to retire (2020: Martin Smith and Rajiv Cahannac) offered themselves for re-election and were duly re-elected.

COMPANY SECRETARY

Vanessa Bonner

REGISTERED OFFICE

Wood End Centre
Judge Heath Lane
Hayes
Middlesex
UB3 2PB

REGISTERED COMPANY NUMBER 04204456 (England and Wales)

REGISTERED CHARITY NUMBER 1093818

AUDITORS

Cox Costello & Horne
Chartered Accountants and Statutory Auditors
26 Main Avenue
Moor Park
HA6 2HJ

WEBSITE

www.dash.org.uk

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

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 2021. 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 activities

DASH believes in promoting and championing the Social Model of Disability.

"We believe that disability is caused by the way society is organised and run. Disability is not caused by a person's impairment but by a lack of access to equipment, services, employment/educational opportunities, and an appropriately designed environment."

There have been no changes to the objectives and activities since our last annual report.

Our Vision

DASH strives to empower, inspire and motivate disabled people of any age to reach their full potential every day and in every situation.

Our Values

DASH is a user led charity and believes all of its services need to be fully accessible. People's opinions are listened to and valued on an individual basis. We engage people in a way that promotes independence in a respectful, individually focused manner. We provide opportunities for people to reach their goals and offer support in a professional personally tailored fashion.

Our Mission

DASH aims to promote independence and provide individuals with the skills to become more confident in every day life. At the same time allowing them to be healthier in body and mind and appropriately informed so they can make the right choice to enable them to live their life to the full.

"To promote and enable equality of opportunity for all disabled people who reside, work or are undertaking educational or vocational training within the LBH and to ensure that all services are conducted in a holistic and inclusive manner."

That is DASH's Mission Statement, and it underpins everything that the charity does as an organisation.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

OBJECTIVES AND ACTIVITIES

Public benefit

Statement on public benefit

The objectives and activities, and achievement and performance sections of this report clearly set out the activities which DASH undertakes for the public benefit.

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

In the interest of transparency, the trustees make the following observations on the two key principles of public benefit.

Principle 1: There must be an identifiable benefit or benefits

1a It must be clear what the benefits are

The benefits are clearly set out in the accounts of Achievement and Performance given in the body of this report as covered by the current review of all our activities and reflected in the charitable expenditure in the Statement of Financial Activities.

1b The benefits must be related to the aims

DASH's aim is to promote a high quality effective service to all disabled people who reside, work or are undertaking educational or vocational training within the LBH. The trustees review the activities of the charity against its aims on an on-going basis and are satisfied that all activities continue to be related to the aims.

1c Benefits must be balanced against any detriment or harm

No specific issues of detriment or harm have been identified.

Principle 2: Benefit must be to the public or a section of the public

2a The beneficiaries must be appropriate to the aims

The beneficiaries are primarily people living within the LBH, as laid down in the terms of the charity.

2b Where the benefit is to a section of the public, the opportunity to benefit must not be unreasonably restricted by geographical or other restrictions; or by the ability to pay any fees charged

As noted above, benefit is primarily provided to people within the LBH, which is the second largest borough of the 32 London boroughs with a population of 275,000 covering 42 square miles including the largest airport namely Heathrow.

2c People in poverty must not be excluded from the opportunity to benefit

Many of DASH's beneficiaries have very limited financial means. Access to activities or services are offered at highly discounted rates or free of charge in most cases.

2d Any private benefits must be incidental

A number of private benefits do necessarily arise from the activities of the charity. In particular, the charity finds it essential to employ and remunerate staff. Furthermore, individual members of the charity will clearly benefit in the widest sense from the activities they undertake.

Private benefits are purely incidental as they are a necessary by-product of carrying out the charity's aims.

Grantmaking

DASH is not a grantmaking charity but acts as intermediary between grantmaking organisations such as LBH Social Services and the individuals who benefits from the grants.

Volunteers

DASH benefits greatly from the commitment and support of a number of volunteers and their contribution is gratefully acknowledged. The contributions of volunteers have been excluded from the Statement of Financial Activities as the value of their contribution to the charity cannot be reasonably quantified in financial terms.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Information, advice and representation on disability related issues

DASH has over 35 years' experience of supporting disabled people in Hillingdon. Many of our staff and Trustees have personal experience of living with a disability, this means that we have professional knowledge and skills, as well as empathy with our beneficiaries. DASH's continuing aim has been to provide support, information and advice to help disabled people to make choices about how they live their lives and to advise local businesses and communities on ways they can make their services more accessible. The charity continues to maintain an extensive "library" of information about disability and advice on people's rights and how their needs could be met.

Support with claiming disability related benefits (PIP, ESA, DLA and UC)

Constant changes to the benefit system leave many disabled people unsure about their entitlement, the process of claiming is also complicated and creates anxiety, demand for our support in this area increases year on year.

Advocacy support with attending face to face assessments and attending Tribunals to challenge benefit decisions

DASH provides advocacy support with attending face to face assessments and to challenge an incorrect decision, up to Tribunal level. Our ongoing successes at Tribunal evidences the need for this support, without this many disabled residents would not be in receipt of their true entitlement to disability related benefits.

The successes that we have recorded as a result of providing support with claiming disability related benefits and challenging incorrect decisions, evidence the need for it to continue. In 2020/21 the annual benefits that we obtained for our clients totalled £1,724,092, with a 94% success rate at the First Tier Tribunal (an 11% increase on the previous year).

Personal Budget Support Service

DASH has worked to support recipients of Personal Budgets with the London Borough of Hillingdon since they were first introduced over 20 years ago. Our staff are very knowledgeable and experienced, and the feedback received evidences that their support is both necessary and well received. For many people the paperwork involved in running a Personal Budget is very difficult, not only due to their disability but due to the knowledge required to become an employer. Many welcome the independence that a Direct Payment gives them to arrange their own care. DASH are on the LBH Approved Provider Framework for delivering this support.

Transitions Project

This project provides much needed support for disabled young people aged 16-25 years, providing support with changes to education and benefit entitlement.

The Hub-weekly activity programme

Our weekly activity schedule is very popular and well attended throughout the year, enabling 300 disabled people to have a safe environment where they can make friends, engage in physical activity and learn new skills. This was paused from March 2020, re opened for the month of October 2020, but had to close reluctantly until May 2021.

Youth Club

This is held on Sunday afternoons at Ruislip Young Peoples Centre, it provides physical activities, cooking and arts and crafts etc, and enables young disabled people to mix with their peers, whilst giving their parents/carers a small amount of respite. This has been paused due to Covid, and we will restart as soon as we are able.

Support with form filling- Blue Badges, Freedom Passes, Taxi Cards etc

Support with claiming these concessionary benefits enables disabled people from Hillingdon to access the community and take part in both work and leisure activities.

Equality Act support and advice

DASH offers advice and support to disabled people who are experiencing discrimination in the work place and are offered access to reasonable adjustment to enable them to stay in employment.

Competitive sports teams

DASH competitive sports teams participate in the PAN Disability Middlesex FA league. This has been paused due to Covid, and we will restart as soon as we are able.

Support to Hillingdon Parent Carer Forum

DASH provides financial and administrative support to the Hillingdon Parent Carer Forum.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Hardship fund for vulnerable residents

Funded by London Catalyst, we have a small hardship fund which we can distribute to disabled people in need in Hillingdon.

Wheelchair accessible scales

We believe that we have the only wheelchair accessible scales in the borough, these are available to use, free of charge at The Hub.

Outreach to hard to reach groups

DASH has links with faith groups in the borough, particularly in the South.

Sports and Activities at Harlington Hospice

DASH run activities such as seated football, boccia etc for people with dementia whilst their carers are accessing training. This has been paused due to Covid, and we will restart as soon as we are able.

Volunteering

DASH has volunteers, many of whom have been service users in the past and have gone onto become volunteers. DASH's volunteers are important to the charity, enabling the charity to provide many more activities than the charity could otherwise do.

Outreach and representation

The Chief Officer continues to be active in the community attending many meetings and being involved in strategic planning groups. DASH continues to have members on various groups ensuring the voice of disabled people is spread widely across all areas.

FINANCIAL REVIEW

Principal funding sources

DASH generates income through the delivery of community care and support through contracts and partnership with grantmaking organisations rather than through traditional fund raising.

Donors

DASH would like to thank the London Borough of Hillingdon for their continued support. DASH is also grateful for the funding from The National Lottery Community Fund, City Bridge Trust, London Catalyst and London Community Response Fund.

DASH would like to extend its thanks to The Screwfix Foundation, The Neighbourly Fund, and The Freemasons for contributing to the refurbishment of the activity centre at the hub in Uxbridge. Also, our thanks to Tesco for the Covid donation.

DASH would also like to thank all our generous clients in the Borough for supporting DASH, it is very much appreciated.

Investment policy

Under the Articles of Association, DASH has the power to invest monies which are not immediately required for its purposes, in or upon such investments or property as may be thought fit. At the present time the trustees' policy is to maintain all such monies in liquid cash form, on deposits earning a market rate of interest. The trustees consider that this is the most appropriate form of investment in the current climate.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

FINANCIAL REVIEW

Reserves policy

It is always difficult to plan or develop services within a voluntary organisation, with its constant need to find funding and in an atmosphere of insecurity of long-term funding agreements.

Our reserves policy is set to ensure our work is protected from the risk of disruption at short notice due to a lack of funds, whilst at the same time ensuring we do not retain income for longer than required.

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity. The purpose of maintaining unrestricted funds is to cover:

- meet financial commitments when they arise
- designated projects to be undertaken when appropriate
- administration and support costs for the charity
- sufficient promotion of its objects

The trustees consider it prudent that unrestricted reserves should be sufficient:

- to cover 3 months administration and support costs

The reserves policy is kept under periodic review and reserves levels will be adjusted as perceptions of risk and other factors change.

As at 31 March 2021, the unrestricted funds stood at £116,109 (2020: £102,756).

FUTURE PLANS AND DEVELOPMENTS

DASH is committed to working to improve the lives of disabled people in the London Borough of Hillingdon and will continue to seek ways of improving our service.

The success of our activity programme means that we have the potential to widen the participation to include people from our neighbouring boroughs particularly where we are offering competitive sports teams.

Our partnership with H4All brings new opportunities for working within the Health Sector and the service continues to develop.

DASH plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. DASH will continue to develop the charitable work with various partners to increase the range of employment, volunteering and social activities available to the people the charity works with.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Disablement Association Hillingdon (DASH) incorporated on 24 April 2001 and is governed by its Memorandum and Articles of Association. At the AGM held on 3 November 2011, the Memorandum and Articles of Association were amended and new Memorandum and Articles of Association were adopted by special resolution registered at Companies House on 19 December 2011.

Charity status

DASH is a charitable company limited by guarantee, as defined by the Companies Act 2006, and is a registered charitable company with the Charity Commission.

DASH was registered as a charity on 16 September 2002.

Membership

DASH membership under the Articles of Association is open only to the trustees and is terminated automatically if the member concerned ceases to be a trustee. The trustees may establish different classes of members although such classes may not have the right to attend and vote at the AGM of the charity. Members guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

Financial statements

The audited financial statements comply with the 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 January 2019), the Charities Act 2011 and the Companies Act (2006). The trustees' report and financial statements are submitted to the Charity Commission following approval by the membership at the AGM.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are appointed under the terms of the Articles of Association. Two new trustees were appointed during the year.

The trustees consider that having appropriate skills and awareness appropriate to the nature of the work of DASH is more important than having numerous trustees. The trustees continue to identify shortcomings in their knowledge and skills which they feel are necessary for the good governance of the charity.

Organisational structure

The trustees' oversees a robust governance framework. The charity's governance complies with the Code for the Voluntary and Community Sector endorsed by the Charity Commission, and with other best practice guidelines. The trustees delegate operational responsibility for certain aspects of the charity's activities to the Chief Officer. The Chief Officer is responsible for the provision of the charity's services, and also for ensuring that the services are delivered in accordance with the policies laid down by the trustees and the objectives of the organisation.

Trustees are expected to meet at least four times a year but usually meet monthly. The trustees meet with the Chief Officer monthly and are responsible for the strategic direction and policy of the charity. Every meeting has a report on finance and health and safety as a standing agenda item. Policies and procedures and matters of health and safety are regularly discussed and reviewed. Staff matters and any on-going issues are brought to the attention of the trustees on a regular basis.

The trustees wish to thank Vanessa Bonner, Chief Officer and all the staff and volunteers for their continuing commitment to the work of DASH. The flexibility and support of staff enable the charity to change as needed in these times whilst still offering a quality service for all users of the charity.

Induction and training of new trustees

The trustees offer a wide range of skills and experience essential to the good governance of the charity. New trustees are invited to take part in an induction programme, based on the "Induction Procedure" for new staff. On an informal basis, new trustees undergo orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association and decision making process, meet key persons of the charity, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role and other aspects of DASH's work. The trustees review their written procedures in line with all other procedural documents on a regular basis.

Wider network

The trustees maintain a network of contacts in the London Borough of Hillingdon (LBH) and surrounding areas through the delivery of various services, projects and programmes. In addition, a wider network of contacts is made through consortia arrangements and partnerships in the aforementioned areas.

Partnership Working

DASH continues its partnerships with Age UK Hillingdon, Carers Trust Hillingdon, Hillingdon MIND and Harlington Hospice.

DASH's partnership with the LBH has continued to be very important and the charity's relationships with social services, sport development, public health and children's services continue to thrive.

Related parties

The trustees are aware of the guidance given by the Charity Commission, including the risk posed by transactions with close family members, and are of the opinion that no transactions have arisen concerning related parties.

DASH knows or has reasonable cause to believe that there is no registrable person or registrable legal entity in relation to the charity.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees are aware of the major risks to which DASH is exposed and systems have been established to manage and minimise those risks. Policies and procedures are reviewed annually or more often if there are changes in legislation, and trustees are made aware of urgent matters if necessary between meetings. As part of those procedures, the trustees established a risk register in 2006 which is reviewed annually. The main risks are financial, as identified in the annual risk review. The trustees look to manage financial risks by approving an annual budget, regular consideration of the financial results, variance from budgets and non-financial performance indicators. A key element in the management of financial risk is the setting of a reserves policy.

The trustees are aware of the short-term nature of the charity's income, which makes long-term planning more difficult. The trustees are seeking more than ever to diversify including charging for activities and looking at new and innovative ways of fundraising. There is a business continuity plan in place to mitigate any risks to our accommodation.

The trustees also have a duty to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The systems of internal controls for the charity are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

The trustees remain confident that the high standard of service and professionalism of the charity's staff continue to place the charity in a good position for the future.

Indemnity insurance

Under the terms of the Articles of Association the trustees shall be indemnified out of the assets of the charity against any liability incurred by him/her in defending any proceedings in which judgement is given in their favour. To mitigate any potential costs arising from such proceedings, the charity has obtained the necessary indemnity insurance.

The trustees are grateful to the user-groups which have been set up to ensure that those who use the charity's services and disabled people in the borough are given a voice and an input into the work of DASH.

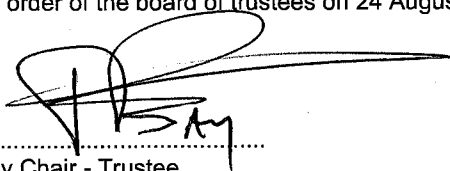
Finally the trustees would once again like to pass on their thanks to all the staff and volunteers at DASH for their hard work and dedication throughout the past year.

AUDITORS

The auditors, Cox Costello & Horne, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 24 August 2021 and signed on its behalf by:



Jonathan Say Chair - Trustee

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees (who are also the directors of Disablement Association Hillingdon for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The 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. 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 and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF DISABLEMENT ASSOCIATION HILLINGDON

Opinion

We have audited the financial statements of Disablement Association Hillingdon (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' 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. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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.

In connection with our audit of the financial statements, 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF DISABLEMENT ASSOCIATION HILLINGDON

Matters on which we are required to report by exception

In the 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 Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

Our 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 a Report of the Independent Auditors 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 nature of the charity's industry and its control environment, and reviewed the charity's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management, and others within the entity about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory frameworks that the charity operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Trust Deed, Charities Act, Charities (Accounts and Reports) Regulations 2008, Health and Safety Act, employment law, pensions legislation, tax legislation, and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included the Charity Commission for England and Wales (Charity Commission) regulations, fundraising regulations and Anti-Money Laundering Regulations (including Proceeds of Crime Act 2002 and Terrorism Act 2000).

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the charity for fraud and how and where fraud might occur in the financial statements.

As a result of performing the above, we identified the greatest potential for fraud in the following areas, and our specific procedures performed to address them are described below:

- Recognition of grant income: this involves judgement around whether grants have performance conditions attached to them which have to be met before income can be recognised, as well as judgement over whether or not those conditions have been satisfied. On a sample basis, we have assessed the judgements and estimates made by management in the recognition of this income.
- Appropriate allocation of restricted income: there is a risk that restricted income may not have been identified and allocated as such. We reviewed the allocation of income to restricted or unrestricted funds on initial recognition to ensure restrictions were appropriately identified and applied, and we reviewed fund transfers from restricted to unrestricted funds to assess the rationale for those movements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance, reviewing correspondence with HMRC and with the Charity Commission.

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 Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF DISABLEMENT ASSOCIATION HILLINGDON

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 auditors' 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.



Michael F Cox BSc FCA (Senior Statutory Auditor)
for and on behalf of Cox Costello & Horne
Chartered Accountants and Statutory Auditors
26 Main Avenue
Moor Park
HA6 2HJ

Date: 24 August 2021

DISABLEMENT ASSOCIATION HILLINGDON

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME FROM					
Donations	2	121,574	-	121,574	116,000
Charitable activities	4				
Advice and information		136,793	119,180	255,973	120,708
Investment income	3	63	-	63	294
Other income		8,338	-	8,338	70,586
Total		266,768	119,180	385,948	307,588
EXPENDITURE ON					
Charitable activities					
Advice and information		253,415	94,096	347,511	373,959
NET INCOME/(EXPENDITURE)		13,353	25,084	38,437	(66,371)
RECONCILIATION OF FUNDS					
Total funds brought forward		102,756	51,827	154,583	220,954
TOTAL FUNDS CARRIED FORWARD		116,109	76,911	193,020	154,583

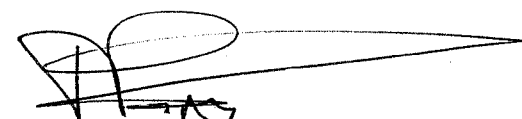
The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2021

	Notes	31.3.21 £	31.3.20 £
FIXED ASSETS			
Tangible assets	9	1	1
CURRENT ASSETS			
Debtors	10	12,120	3,862
Cash at bank		<u>213,075</u>	<u>163,299</u>
		225,195	167,161
CREDITORS			
Amounts falling due within one year	11	<u>(32,176)</u>	<u>(12,579)</u>
NET CURRENT ASSETS		<u>193,019</u>	<u>154,582</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>193,020</u>	<u>154,583</u>
NET ASSETS		<u>193,020</u>	<u>154,583</u>
FUNDS	13		
Unrestricted funds		116,109	102,756
Restricted funds		<u>76,911</u>	<u>51,827</u>
TOTAL FUNDS		<u>193,020</u>	<u>154,583</u>

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 24 August 2021 and were signed on its behalf by:



Jonathan Say Chair - Trustee



Peter Shackleton - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), 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. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of the financial statements on a going concern basis

The financial statements are drawn up on the going concern basis which assumes Disablement Association Hillingdon will continue in operational existence for the foreseeable future. The Board of Trustees have given due consideration to the working capital and cash flow requirements of Disablement Association Hillingdon. The Board of Trustees consider Disablement Association Hillingdon's current and forecast cash resources to be sufficient to cover the working capital requirements of the charity for at least 12 months from the date of signing the financial statements.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the Board of Trustees to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the period. However, the nature of estimation means that actual outcomes could differ from those estimates.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income received in advance of a service is deferred until the criteria for income recognition are met. Income arises in the United Kingdom.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Gifts in kind are valued at estimated value to the charity. They are included in the charity's financial statements if the estimated value is in excess of £500.

Interest receivable on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Unrestricted charitable donations are recognised in the financial statements when the charitable donation has been received, or if, before receipt, there is sufficient evidence to provide the necessary certainty that the donation will be received and the value of the incoming resources can be measured with sufficient reliability.

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised. On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES - continued

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. A further analysis of this expenditure is given in the notes to the financial statements.

- Cost of raising funds comprises the costs of commercial trading and their associated support costs.
- Expenditure on charitable activities includes the costs of the charity's services undertaken to further the purpose of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Tangible fixed assets

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

Fixtures and fittings	- 15% on cost
Computer equipment	- 25% on cost

All assets are initially recognised at cost and subsequently carried at cost less accumulated depreciation. The cost of an asset initially recognised includes its purchase price and any cost that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

All assets costing more than £250 are capitalised.

Taxation

The charity is an institution within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Section 506(1) of the Taxes Act 1988. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains within categories covered by Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes. The charity receives no similar exemption in respect of Value Added Tax.

The charity is an institution which is established for charitable purposes within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Para 1 of Schedule 6 to the Finance Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Sections 478-488 of the Corporation Tax Act 2010 (formerly enacted in Section 505 of the Income and Corporation Taxes Act 1988) or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes. The charity receives no similar exemption in respect of Value Added Tax. For this reason the charity is generally unable to recover input VAT it suffers on goods and services purchased. The charity is registered for VAT, where VAT is non-recoverable it is included within the attributable cost under resources expended.

Fund accounting

Unrestricted funds are donations and other income received or generated and can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are included within unrestricted funds and are earmarked by the trustees for particular purposes.

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. Expenditure which meets these criteria is charged to the fund together with a fair allocation of management and support costs.

Transfers are made from unrestricted to restricted funds to cover any overspends on restricted projects during the year where the cost will not be met by the funder. Transfers between restricted funds and from restricted to unrestricted funds are made with the permission of the funder.

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

Leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs

From 1 April 2015, under the Pensions Act 2008, the charity must put certain staff into a pension scheme and contribute towards it. This is called automatic enrolment. To comply with automatic enrolment laws, the charity signed a participation agreement with a pension provider by which staff become members of an independently administered pension plan. The charity and staff make contributions as specified in the plan.

In the aforementioned schemes, staff contract directly with the pension company, and assets of those schemes are held separately from those of the charity. The charity acts as agent in collecting and paying over staff pension contributions. Once the contributions have been paid, the charity as employer has no further obligations.

The charity's contributions are charged to the Statement of Financial Activities in the period to which they relate. At the reporting date, outstanding contributions amounted to £844 (2020: £855).

Financial instruments

Financial assets (including cash and debtors) and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Additionally, all financial assets and liabilities are classified according to the substance of the contractual arrangements entered into.

Financial assets and liabilities are initially measured at transaction price (including transaction costs) and are subsequently remeasured where applicable at amortised cost.

Financial assets include cash, trade debtors, other debtors, prepayments and accrued income.

Financial liabilities include trade creditors, other creditors, accruals and deferred income.

2. DONATIONS

	31.3.21 £	31.3.20 £
Donations	5,574	-
Grants	98,000	98,000
Donated services and facilities	18,000	18,000
	<u>121,574</u>	<u>116,000</u>

Grants received, included in the above, are as follows:

	31.3.21 £	31.3.20 £
London Borough of Hillingdon	<u>98,000</u>	<u>98,000</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

3. INVESTMENT INCOME

	31.3.21 £	31.3.20 £
Deposit account interest	<u>63</u>	<u>294</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.21 £	31.3.20 £
Grants	Advice and information	239,546	109,102
Personal budget support services	Advice and information	<u>16,427</u>	<u>11,606</u>
		<u>255,973</u>	<u>120,708</u>

Grants received, included in the above, are as follows:

	31.3.21 £	31.3.20 £
The National Lottery Community Fund	29,125	29,125
The City Bridge Trust	58,925	29,400
H4All	46,738	46,177
The Baily Thomas Charitable Fund	-	4,000
London Catalyst	-	400
Ann Rylands Trust	1,000	-
Coronavirus Job Retention Scheme	31,918	-
Department for Education	15,000	-
Department for Work & Pensions	17,409	-
London Community Response Fund	26,350	-
MARS Pension Trustees Limited	4,714	-
Neighbourly Fund	400	-
Parent Carer Forum	900	-
Screwfix	1,567	-
Tesco PLC	500	-
The Fore Trust	5,000	-
	<u>239,546</u>	<u>109,102</u>

5. NET INCOME/(EXPENDITURE)

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

	31.3.21 £	31.3.20 £
Auditors' remuneration	4,440	4,453
Hire of plant and machinery	2,947	2,033
Other operating leases	<u>18,000</u>	<u>18,000</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

During the year insurance was purchased to indemnify the charitable company from loss arising from neglect or defaults of its trustees, employees or agents. The cost of the indemnity insurance cannot be accurately calculated as it forms part of a multiple insurance policy.

7. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	248,359	276,407
Social security costs	14,029	16,315
Other pension costs	4,310	4,379
	<u>266,698</u>	<u>297,101</u>

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

	31.3.21	31.3.20
	14	16
Advice and information	1	1
Governance	<u>15</u>	<u>17</u>

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

The key management personnel of the charity, comprise the board of trustees, the Chief Executive and Finance Manager. The total employee benefits, excluding pension contributions, of the key management personnel of the charity were £51,504 (2020: £71,537).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME FROM			
Donations	116,000	-	116,000
Charitable activities			
Advice and information	62,183	58,525	120,708
Investment income	294	-	294
Other income	<u>50,638</u>	<u>19,948</u>	<u>70,586</u>
Total	229,115	78,473	307,588
EXPENDITURE ON			
Charitable activities			
Advice and information	283,042	90,917	373,959
NET INCOME/(EXPENDITURE)	(53,927)	(12,444)	(66,371)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Transfers between funds	3,885	(3,885)	-
Net movement in funds	(50,042)	(16,329)	(66,371)
RECONCILIATION OF FUNDS			
Total funds brought forward	152,798	68,156	220,954
TOTAL FUNDS CARRIED FORWARD	102,756	51,827	154,583

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020 and 31 March 2021	4,826	6,697	11,523
DEPRECIATION			
At 1 April 2020 and 31 March 2021	4,825	6,697	11,522
NET BOOK VALUE			
At 31 March 2021	1	-	1
At 31 March 2020	1	-	1

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	12,120	3,862

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade creditors	693	217
Social security and other taxes	4,370	4,664
Other creditors	4,310	861
Accruals and deferred income	22,803	6,837
	32,176	12,579

Included in accruals and deferred income is deferred income totalling £17,382. The income is as follows: True Colours £5,000, The Paddington Development Trust £1,957 and The City Bridge Trust £10,425. These amounts were received towards end of the reporting period and will be expended in the 2021/2022 financial period.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
Fixed assets	1	-	1	1
Current assets	132,964	92,231	225,195	167,161
Current liabilities	(16,856)	(15,320)	(32,176)	(12,579)
	<u>116,109</u>	<u>76,911</u>	<u>193,020</u>	<u>154,583</u>

13. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General Fund	43,806	27,731	71,537
Personal Budget Support Service	-	16,864	16,864
Sports and Leisure	52,595	(31,242)	21,353
Building Financial Resilience	6,355	-	6,355
	<u>102,756</u>	<u>13,353</u>	<u>116,109</u>
Restricted funds			
Advocacy Project	10,933	(5,422)	5,511
Advocate, Advice, Empower__! (The National Lottery Community Fund)	33,127	5,958	39,085
Hillingdon Parent Carer Forum	7,767	8,620	16,387
Transitions Officer (The City Bridge Trust)	-	10,819	10,819
London Community Response Fund	-	5,109	5,109
	<u>51,827</u>	<u>25,084</u>	<u>76,911</u>
TOTAL FUNDS	<u>154,583</u>	<u>38,437</u>	<u>193,020</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	245,313	(217,582)	27,731
Personal Budget Support Service	16,864	-	16,864
Sports and Leisure	4,591	(35,833)	(31,242)
	<u>266,768</u>	<u>(253,415)</u>	<u>13,353</u>
Restricted funds			
Advocacy Project	-	(5,422)	(5,422)
Advocate, Advice, Empower__! (The National Lottery Community Fund)	29,125	(23,167)	5,958
Hillingdon Parent Carer Forum	14,580	(5,960)	8,620
Transitions Officer (The City Bridge Trust)	49,125	(38,306)	10,819
London Community Response Fund	26,350	(21,241)	5,109
	<u>119,180</u>	<u>(94,096)</u>	<u>25,084</u>
TOTAL FUNDS	<u>385,948</u>	<u>(347,511)</u>	<u>38,437</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General Fund	84,768	(11,260)	(29,702)	43,806
Personal Budget Support Service	-	(27,232)	27,232	-
Sports and Leisure	68,030	(15,435)	-	52,595
Building Financial Resilience	-	-	6,355	6,355
	152,798	(53,927)	3,885	102,756
Restricted funds				
Advocacy Project	16,859	(5,926)	-	10,933
Advocate, Advice, Empower __! (The National Lottery Community Fund)	42,031	(8,904)	-	33,127
Celebration	508	-	(508)	-
Hillingdon Community Trust Activities	168	-	(168)	-
Hillingdon Parent Carer Forum	-	7,250	517	7,767
London Borough of Hillingdon Sports Development	355	-	(355)	-
Seated Football - Sport England	805	-	(805)	-
Slipping Through The Net	2,517	(2,536)	19	-
Transitions Officer (The City Bridge Trust)	394	(2,328)	1,934	-
Trans Community Equipment Services	1,919	-	(1,919)	-
Ward Councillor Grant	2,600	-	(2,600)	-
	68,156	(12,444)	(3,885)	51,827
TOTAL FUNDS	<u>220,954</u>	<u>(66,371)</u>	<u>-</u>	<u>154,583</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	184,905	(196,165)	(11,260)
Personal Budget Support Service	11,582	(38,814)	(27,232)
Sports and Leisure	32,628	(48,063)	(15,435)
	229,115	(283,042)	(53,927)
Restricted funds			
Advocacy Project	-	(5,926)	(5,926)
Advocate, Advice, Empower __! (The National Lottery Community Fund)	29,125	(38,029)	(8,904)
Hillingdon Parent Carer Forum	19,949	(12,699)	7,250
Slipping Through The Net	-	(2,536)	(2,536)
Transitions Officer (The City Bridge Trust)	29,399	(31,727)	(2,328)
	78,473	(90,917)	(12,444)
TOTAL FUNDS	<u>307,588</u>	<u>(373,959)</u>	<u>(66,371)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

13. MOVEMENT IN FUNDS - continued

Purposes of unrestricted funds

General Fund - in order to ensure that DASH is able to meet its financial commitments, the trustee reserves policy is that the charity should aim to keep at least 3 months running costs in reserve. The reserves policy is reviewed annually by the trustees.

Sports and Leisure - DASH's range of activities will continue to grow. New activities and sports will be added in line with the wishes of the charity's participants in due course.

Personal Budget Support Service - for many people the paperwork involved in running a Personal Budget is very difficult, not only due to their disability but due to the knowledge required to become an employer. Many welcome the independence that a Direct Payment gives them to arrange their own care. DASH are on the LBH Approved Provider Framework for delivering this support.

Purposes of restricted funds

Advocate, Advice, Empower! (The National Lottery Community Fund) - has funded our borough wide advice and support provision, with a focus on benefit form filling and supporting people to gain the correct benefit.

Hillingdon Parent Carer Forum - DASH provides financial and administrative support to the Hillingdon Parent Carer Forum.

Transitions Officer (The City Bridge Trust) - this project provides much needed support to young people aged 16-25 years and their parents with changes to education and benefit entitlement.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

15. FINANCIAL INSTRUMENTS

The charity has the following basic financial instruments:

	31.03.21 £	31.03.20 £
Financial assets measured at amortised cost	<u>225,195</u>	<u>167,161</u>
Financial liabilities measured at amortised cost	<u>10,424</u>	<u>7,914</u>

16. COMPANY LIMITED BY GUARANTEE

The charitable company is limited by guarantee and has no share capital. Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up, for payments of the debts and liabilities of the company, such amount as may be required, not exceeding £1.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

17. ULTIMATE CONTROLLING PARTY

The charitable company is limited by guarantee and has no share capital. The charitable company is controlled by its members as a group and consequently there is no ultimate controlling party.

18. MATERIAL EVENTS AFTER THE REPORTING DATE

The Coronavirus (SARS-COV-2) pandemic existed at the balance sheet date, the pandemic continues to cause disruption to the charity's activities. At the date of the approval of these financial statements, the extent and quantum of the disruptions remains uncertain. The safety and well-being of charity staff and service users continues to be the overriding priority. The trustees have considered the effect of the pandemic and continue to monitor developments. The charity made use of the support provided by the government through its Job Retention Scheme and has focused on essential activities.

DISABLEMENT ASSOCIATION HILLINGDON

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	31.3.21 £	31.3.20 £
INCOME		
Donations		
Donations	5,574	-
Grants	98,000	98,000
Donated services and facilities	18,000	18,000
	121,574	116,000
Investment income		
Deposit account interest	63	294
Charitable activities		
Grants	239,546	109,102
Personal budget support services	16,427	11,606
	255,973	120,708
Other income		
Donations and sundry income	597	41,441
Sports activities	2,241	28,628
Project management services	5,500	517
	8,338	70,586
Total incoming resources	385,948	307,588
EXPENDITURE		
Charitable activities		
Wages	248,359	276,407
Social security	14,029	16,315
Pensions	4,310	4,379
Hire of plant and machinery	2,947	2,033
Other operating leases	18,000	18,000
Staff training	376	3,003
Telephone	6,723	6,747
Postage and stationery	1,523	1,620
Advertising	-	35
Direct project costs	23,317	19,029
Professional fees	3,600	3,265
Travel and subsistence	405	2,416
DBS checks	157	560
Management database /website costs	1,277	1,213
Subscription/membership fees	1,210	1,155
Staff welfare	4,783	903
Sports facility and venue hire	2,023	6,554
Radar keys	-	263
Sport facilitating fees	5,500	516
	338,539	364,413

DISABLEMENT ASSOCIATION HILLINGDON

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	31.3.21 £	31.3.20 £
Support overhead costs		
Assurance		
Insurance	4,500	5,059
Bank		
Bank charges	32	34
Governance		
Auditors' remuneration	<u>4,440</u>	<u>4,453</u>
Total resources expended	<u>347,511</u>	<u>373,959</u>
Net income/(expenditure)	<u>38,437</u>	<u>(66,371)</u>