

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

**DISABILITY ADVICE AND SUPPORT HILLINGDON  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

Cox Costello & Horne  
Chartered Accountants and Tax Advisors  
Batchworth Lock House  
99 Church Street, Rickmansworth  
WD3 1JJ

**DISABILITY ADVICE AND SUPPORT HILLINGDON**

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FOR THE YEAR ENDED 31 MARCH 2023**

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## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2023**

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#### **TRUSTEES**

Angela Parkins (appointed 12.7.23)  
Grace Adjekum  
Ian Diamant (appointed 13.9.22)  
Jonathan Say - Chair  
Martin Smith (resigned 11.7.23)  
Peter Shackleton  
Rajiv Cahannac

**COMPANY SECRETARY** Vanessa Bonner (CEO)

#### **REGISTERED OFFICE**

Wood End Centre  
Judge Heath Lane  
Hayes  
Middlesex  
UB3 2PB

**REGISTERED COMPANY  
NUMBER** 04204456 (England and Wales)

**REGISTERED CHARITY  
NUMBER** 1093818

#### **INDEPENDENT EXAMINER**

Cox Costello & Horne  
Chartered Accountants and Tax Advisors  
Batchworth Lock House  
99 Church Street, Rickmansworth  
WD3 1JJ

#### **WEBSITE**

[www.dash.org.uk](http://www.dash.org.uk)

## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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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 2023. 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 2021).

The report of the trustees also represents the directors report as required by company law.

## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and activities**

Disability Advice & Support Hillingdon (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 everyday 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 London Borough of Hillingdon and to ensure that all services are conducted in a holistic and inclusive manner."

That is DASH Mission Statement, and it underpins everything that the charity does.

## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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#### **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.

## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **Change of name**

In April 2022, following consultation with DASH staff and Trustees, the decision was taken to change the charities name from Disablement Association Hillingdon to Disability Advice and Support Hillingdon, as it was felt that this better reflects our aims and objectives. Being able to retain the DASH acronym has enabled us to continue to keep our well-known logo, with nil cost being incurred with re-branding.

##### **Charitable activities**

##### **Grant Giving**

DASH is not a grant giving charity but acts as intermediary between grant giving organisations such as London Catalyst and the individuals who benefits from the grants.

Information, advice, and representation on disability related issues

DASH has over 38 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.

We have continued to send out a regular quarterly email newsletter, as a way of providing advice and information to 723 subscribers.

From April 2022 to March 2023 DASH received 8286 telephone calls from people looking for support.

##### **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.

We have continued to provide an excellent Advice Quality Standard accredited service, over the telephone, in person and remotely during this period.

## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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In 2022/23 the annual benefits and backdated payments that we obtained for our clients totalled £1,615,114 (2021/22 £1,600,572).

#### **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 success 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.

Following a successful continuation funding application to The National Lottery Community Fund in September 2021, we are able to continue to provide this invaluable support for a further 3 years.

The successes that we have recorded as a result of providing support with claiming disability related benefits and challenging incorrect decisions, clearly evidenced the need for it to continue.

In 2022/23 we recorded a 95% success rate at the First Tier Tribunal (2021/22 93% success rate).

#### **Personal Budget Support Service**

DASH has worked in Personal Budgets with the London Borough of Hillingdon since they were first introduced over 20 years ago. Our team are very knowledgeable and experienced. For many people the paperwork involved in running a Personal Budget is very difficult, not only due to their disability, but also due to the knowledge required to become an employer of their Personal Assistants. Many disabled people welcome the independence and flexibility that a Direct Payment gives them to arrange their own care.

In 2022/23 this service supported 35 clients.

#### **Transitions Project**

The Transitions Project came to a conclusion after three years at the end of January 2022.



## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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Further continuation funding was applied for in January 2022, and we are delighted to confirm that in September 2022, The City Bridge Trust confirmed a further 2 years continuation funding. In 2022/23 over 90 service users and their families were supported by this project with applying for benefits such as Personal Independence Payment and Universal Credit, as well as other general advice to enable young people to get the most from the wider offer of services in the borough.

#### **The Hub-weekly activity programme**

Our weekly activity schedule is very popular and well attended throughout the year, prior to the pandemic, enabling 300 disabled people to have a safe environment where they can make friends, engage in physical activity and learn new skills.

In 2022/23 the DASH Hub welcomed 369 people to take part in a range of different sporting and recreational activities. This equated to 8360 individual sessions and a total of 25,080 hours of contact time.

We also have engaged with a number of other organisations to further improve the service we provide.

These include; Uxbridge College, Brunel University, Green Corridor, The Fitness Garden, Enayball, Middlesex FA and the local Police. The latter engaged with our service users through a sports day and by providing an online safety talk to our service users.

We have had 3 new members of staff start this year, including an applied theatre practitioner, allowing us to add a regular drama session to our timetable. The Hub hosted 3 parties this year for the Jubilee, Halloween and Christmas. As well as many themed days for various national days.

#### **Help4Hillingdon**

Funded by the Greater London Authority Advice in Community Settings and in partnership with H4All, Bell Farm Christian Centre and Hillingdon CAB, this project was awarded continuation funding for a further year in October 2022. The aim of this project is to provide advice and information in community settings with the aim of maximising income and reducing debt for users who may not access traditional advice provision. DASH's service delivery of this project involves us supporting parents of children with SEN in 6 special schools in Hillingdon and 2 Foodbanks in the North of the borough.

## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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To date the programme has reached 596 residents (with DASH supporting 97 of these) and has secured over £300k in benefits and financial entitlements. The partnership secured a £1,500 London Catalyst Samaritan Grant to provide a hardship fund for clients of the project.

#### **Digital Inclusion Project**

Working in partnership with Age UK Hillingdon, Harrow and Brent, and funded by the London Borough of Hillingdon, this 1-year pilot project delivered digital inclusion support to disabled people in Hillingdon.

#### **Energy Advice**

From April 2022, this 2-year project, funded by the Energy Redress Trust and in partnership with Bell Farm Christian Centre and Hillingdon CAB offers advice, information and support with energy related issues in response to the fuel crisis. In 2023/23 this project supported 87 households.

#### **Housing Advice**

From April 2022, this 2-year project, funded by Nationwide and in partnership with Hillingdon CAB, offers advice, information and support with housing issues such as accessing adaptations, claiming Housing Benefit/Element and Council Tax Reduction.

In 2023/23 this project supported 46 people.

#### **Neuro Well Being Support Service**

The Hillingdon Neuro Wellbeing Support (NWS) Service, delivered by H4All, is a social prescribing based non-clinical service, supporting patients at The Hillingdon Hospital (THH) Alderbourne and Daniels Rehabilitation Wards to improve their transition from ward to home, reduce their need for re-admissions and improve their quality of care. The NWS service works proactively to support patients to be discharged in a timely manner and support them back into the community. The support aims to prevent any unnecessary attendance and re-admittance at The Hillingdon Hospital (THH). The NWS team consists of a Wellbeing Support Officer (WSO) and an Information, Advice & Benefits Worker (IABW) (both are DASH employees).

#### **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.

## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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#### **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.

During 2022/23 DASH made 15 grants available totalling £1023.77, which provided access to food, travel, medication and household goods. This grant has been re-awarded at a higher amount, which will enable us to support more people in 2023/24.

#### **Distributor of Foodbank Vouchers**

During 2022/23 the DASH team distributed 125 Foodbank vouchers to people in need in Hillingdon (2021/22 146 Foodbank vouchers were distributed).

#### **Volunteering**

DASH's volunteers are very important, enabling the charity to provide many more activities than the charity could otherwise do. Following a successful 3-year continuation funding application to The National Lottery Community Fund in 2021, we have been able to recruit a part time Volunteer Co-ordinator, with the remit of increasing the volunteer support that we can offer.

In 2022/23 37 new volunteers joined us, generously giving us 2,335 hours of their time, providing support at The Hub, the main office and with digital inclusion. Our Volunteer Co-ordinator attended 32 local events to publicise the roles that we have available and the benefits of volunteering.

#### **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.

#### **Outreach and representation**

The Chief Officer continues to be active in the community attending many meetings and being involved in strategic planning groups such as London Borough of Hillingdon Hate Crime UpStanders, Hillingdon Local Supported Employment Forum, Disability Assembly Steering Group and the Learning Disability Partnership Board.

DASH continues to have members on various groups ensuring the voice of disabled people is spread widely across all areas.

## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Support to Hillingdon MENCAP South**

DASH provides financial and administrative support to the Hillingdon MENCAP South.

#### **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.

#### **Retailer of RADAR keys**

22 were sold to residents in 2022/23.

#### **DBS checks for voluntary sector groups**

We carried out 26 DBS checks for groups in Hillingdon in 2022/23.

#### **Fassnidge Hamper Distributor**

In December 2022, DASH were grateful to receive 16 Christmas Hampers from the Fassnidge Trust. These were delivered to recipients by one of our wonderful volunteers.

## **FINANCIAL REVIEW**

### **Financial position**

The charity had total income resources for the year of £397,868 (2022: £336,240), and total resources expended of £395,182 (2022: £368,174). There was a net increase in funds in the year of £2,686 (2022: decrease £31,934).

## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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#### **FINANCIAL REVIEW**

##### **Principal funding sources**

DASH generates income currently through the delivery of advice, information support and services in partnership with grant giving organisations.

##### **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, Garfield Weston Foundation and Greater London Authority.

DASH would like to extend its thanks to the many voluntary sector partners that we have worked with during the past year, these include H4All, Bell Farm Christian Centre and Hillingdon Citizens Advice Bureaux.

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.

## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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#### **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 to cover:

- meet financial commitments when they arise
- administration and support costs for the charity
- sufficient promotion of its objects

The trustees consider that it is appropriate that free reserves that are undesignated 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 2023, the free reserves stood at £80,731 (2022: £97,005). Compared to a policy figure of £98,796.

We have secured funding for a Fundraising & Business Development Officer post due to start imminently.

The aims & objectives of this post are to increase our access to unrestricted funding to enable us to increase our reserves and ensure our sustainability through fundraising and other income streams.

## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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#### **FUTURE 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.

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.

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

From April 2023 we will be extending the reach of the Help4Hillingdon Project into GP surgeries in the borough, following a successful stretch funding application to the Greater London Authority.

From April 2023 we have been awarded funding from the People's Health Trust, to set up a user led steering committee to help shape the service we provide and ensure everyone's views are heard and respected at the DASH Hub.

## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

##### **Trustees**

The trustees shown below have held office during the whole of the period from 1 April 2022 to date of this report:

Grace Adjukum  
Jonathan Say - Chair  
Martin Smith  
Rajiv Cahannac  
Peter Shackleton

Ian Diamant was appointed as a Trustee on 13 September 2022.

After the reporting date Martin Smith resigned as a trustee on 11 July 2023, and Angela Parkins was appointed on 12 July 2023.

##### **Governing document**

Disability Advice and Support Hillingdon (DASH) previously known as Disablement Association Hillingdon 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.



## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Financial statements**

The 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 2021), the charity's governing document and the Charities Act 2011 and the Companies Act (2006). The trustees' report and financial statements are submitted to the Charity Commission and Companies House following approval by the membership at the AGM.

#### **Recruitment and appointment of new trustees**

Trustees are appointed under the terms of the Articles of Association. One new trustee was appointed during the year 2023 (2022 it was one).

#### **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 our "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 development 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.

## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **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. 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 charity.

Trustees are expected to meet at least four times a year but usually meet bi-monthly and are responsible for the strategic direction and policy of the charity. Every meeting has a report on finance, safeguarding 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.

##### **Board Effectiveness**

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 improve their knowledge and skills in areas which they feel are necessary for the good governance of the charity.

##### **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, certain trustees may be required to retire by rotation, dependent on length of service.

## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **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, Harrow and Brent, Carers Trust Hillingdon, Hillingdon MIND and Harlington Hospice.

DASH's partnership with the London Borough of Hillingdon 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 except for the remunerations of key management personnel.

## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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#### **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 review the risk register 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, including increasing the number of partnership applications. There is a Risk Register 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.

**DISABILITY ADVICE AND SUPPORT HILLINGDON**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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.

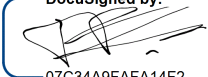
The trustees wish to thank Vanessa Bonner, Chief Officer and all the team members for their continuing commitment to the work of DASH. The flexibility and support of team members enable the charity to change as needed in these times whilst still offering a quality service for all users of the charity.

**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.

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 20 December 2023 ..... and signed on its behalf by:

DocuSigned by:  
  
.....07C34A9FAFA14F2.....  
Jonathan Say - Chair - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DISABILITY ADVICE AND SUPPORT HILLINGDON**

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### **Independent Examiner's Report to the Trustees of Disability Advice and Support Hillingdon**

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Disability Advice and Support Hillingdon ('the charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

### **Responsibilities and basis of report**

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

### **Other Matters**

Without modifying my opinion, I draw your attention to Note 11 to the financial statement.

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DISABILITY ADVICE AND SUPPORT HILLINGDON

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### Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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 financial statements to be reached.

DocuSigned by:  
  
387A8C0A4DB6435...

Matthew Shaw BSc FCA FFA

Cox Costello & Horne  
Chartered Accountants and Tax Advisors  
Batchworth Lock House  
99 Church Street, Rickmansworth  
WD3 1JJ

23 December 2023

Date: .....

**DISABILITY ADVICE AND SUPPORT HILLINGDON****STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds	Restricted funds	31.3.23 Total funds	31.3.22 Total funds as restated
	Notes	£	£	£	£
<b>INCOME FROM</b>					
Donations	2	33,031	-	33,031	32,975
<b>Charitable activities</b>	4				
Advice and information		242,923	85,708	328,631	282,688
Investment income	3	571	-	571	13
Other income		<u>35,635</u>	<u>-</u>	<u>35,635</u>	<u>20,564</u>
<b>Total</b>		<u>312,160</u>	<u>85,708</u>	<u>397,868</u>	<u>336,240</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Advice and information		<u>328,435</u>	<u>66,747</u>	<u>395,182</u>	<u>368,174</u>
<b>NET INCOME/(EXPENDITURE)</b>		(16,275)	18,961	2,686	(31,934)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward as restated		<u>97,006</u>	<u>64,080</u>	<u>161,086</u>	<u>193,020</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>80,731</u></u>	<u><u>83,041</u></u>	<u><u>163,772</u></u>	<u><u>161,086</u></u>

The notes form part of these financial statements



**DISABILITY ADVICE AND SUPPORT HILLINGDON**  
**REGISTERED COMPANY NUMBER: 04204456**  
**REGISTERED CHARITY NUMBER: 1093818**  
**BALANCE SHEET**  
**31 MARCH 2023**

	Notes	31.3.23 £	31.3.22 as restated £
<b>FIXED ASSETS</b>			
Tangible assets	12	1	1
<b>CURRENT ASSETS</b>			
Debtors	13	15,937	7,816
Cash at bank		<u>216,373</u>	<u>195,385</u>
		232,310	203,201
<b>CREDITORS</b>			
Amounts falling due within one year	14	(68,539)	(42,116)
		<u>163,771</u>	<u>161,085</u>
<b>NET CURRENT ASSETS</b>			
		<u>163,772</u>	<u>161,086</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>163,772</u>	<u>161,086</u>
<b>NET ASSETS</b>			
		<u>163,772</u>	<u>161,086</u>
<b>FUNDS</b>	16		
Unrestricted funds		80,732	97,006
Restricted funds		<u>83,040</u>	<u>64,080</u>
<b>TOTAL FUNDS</b>		<u>163,772</u>	<u>161,086</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

**DISABILITY ADVICE AND SUPPORT HILLINGDON (REGISTERED NUMBER: 0420  
REGISTERED COMPANY NUMBER: 04204456  
REGISTERED CHARITY NUMBER: 1093818  
BALANCE SHEET - continued  
31 MARCH 2023**


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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 20 December 2023 and were signed on its behalf by:

DocuSigned by:  
  
.....07G34A0FAFA14F2.....  
Jonathan Say - Chair - Trustee

DocuSigned by:  
  
.....148930098C52443.....  
Peter Shackleton - Trustee

The notes form part of these financial statements

## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

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#### **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) (effective 1 January 2021) '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) (effective 1 January 2021), 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 Disability Advice and Support 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 Disability Advice and Support Hillingdon. The Board of Trustees consider Disability Advice and Support 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:

## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023**

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#### **1. ACCOUNTING POLICIES - continued**

##### **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.

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.

## DISABILITY ADVICE AND SUPPORT HILLINGDON

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

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#### 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.

## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023**

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#### **1. ACCOUNTING POLICIES - continued**

##### **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.

## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023**

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#### **1. ACCOUNTING POLICIES - continued**

##### **Fund accounting**

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.

##### **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 £718 (2022: £452).

##### **Financial instruments**

Financial assets 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.

**DISABILITY ADVICE AND SUPPORT HILLINGDON****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****1. ACCOUNTING POLICIES - continued****Financial instruments**

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 and trade debtors and other debtors.

Financial liabilities include trade creditors and other creditors.

**2. DONATIONS**

	31.3.23	31.3.22 as restated
	£	£
Donations	3,031	2,975
Donated services and facilities	<u>30,000</u>	<u>30,000</u>
	<u>33,031</u>	<u>32,975</u>

Donated services and facilities wholly relate to the use of properties.

**3. INVESTMENT INCOME**

	31.3.23	31.3.22
	£	£
Deposit account interest	<u>571</u>	<u>13</u>



**DISABILITY ADVICE AND SUPPORT HILLINGDON****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****4. INCOME FROM CHARITABLE ACTIVITIES**

		31.3.23	31.3.22 as restated
	Activity	£	£
Grants	Advice and information	317,182	263,582
Personal budget support services	Advice and information	<u>11,449</u>	<u>19,106</u>
		<u><u>328,631</u></u>	<u><u>282,688</u></u>

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

	31.3.23	31.3.22 as restated
	£	£
London Borough of Hillingdon	98,000	98,000
The National Lottery Community Fund	63,683	39,690
The City Bridge Trust	21,583	31,275
H4All	57,780	38,438
Sport England	-	4,130
London Catalyst	1,000	2,600
Ann Rylands Trust	2,500	-
Coronavirus Job Retention Scheme	-	5,730
MARS Pension Trustees Limited	4,714	4,714
Arnold Clark	1,000	1,000
Football Association	-	1,000
Garfield Weston Foundation	-	15,000
GLA	21,064	10,648
Locality Mayors Fund	-	4,400
The Paddington Development Trust	-	1,957
True Colour Trust	-	5,000
Age UK	27,952	-
Citizens Advice Bureau	14,689	-
The Peoples Trust	442	-
Asda	<u>2,000</u>	-
Carried forward	316,407	263,582

**DISABILITY ADVICE AND SUPPORT HILLINGDON****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****4. INCOME FROM CHARITABLE ACTIVITIES - continued**

	31.3.23	31.3.22 as restated
	£	£
Brought forward	316,407	263,582
Sported Foundation	500	-
Just Play	275	-
	<u>317,182</u>	<u>263,582</u>

**5. SUPPORT COSTS**

	Assurance	Bank	Human resources	Governance	Totals
	£	£	£	£	£
Advice and information	<u>4,476</u>	<u>319</u>	<u>59,973</u>	<u>3,626</u>	<u>68,394</u>

Support costs, included in the above, are as follows:

**Human resources**

	31.3.23	31.3.22 as restated
	Advice and information £	Total activities £
Wages	53,141	46,013
Social security	5,575	4,397
Pensions	<u>1,257</u>	<u>1,081</u>
	<u>59,973</u>	<u>51,491</u>

**DISABILITY ADVICE AND SUPPORT HILLINGDON****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****6. NET INCOME (EXPENDITURE)**

Net income (expenditure) is stated after charging:

	31.3.23	31.3.22
	£	£
Hire of plant and machinery	2,942	2,748
Other operating leases	30,000	30,000
Auditors remuneration - audit	-	3,000
Auditors remuneration - other services	-	1,440
Independent examiner fees - independent examination	2,000	-
Independent examiner fees - other services	<u>1,626</u>	<u>-</u>

**7. INDEPENDENT EXAMINERS AND AUDITORS' REMUNERATION**

	31.3.23	31.3.22
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	-	4,440
Independent examiner fees	<u>3,626</u>	<u>-</u>

**DISABILITY ADVICE AND SUPPORT HILLINGDON****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

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.

**9. STAFF COSTS**

	31.3.23	31.3.22
	£	£
Wages and salaries	286,917	257,015
Social security costs	18,483	15,055
Other pension costs	<u>4,916</u>	<u>4,654</u>
	<u><u>310,316</u></u>	<u><u>276,724</u></u>

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

	31.3.23	31.3.22 as restated
Activity leaders	3	3
Advice and information	10	10
Management, finance and administration	<u>2</u>	<u>2</u>
	<u><u>15</u></u>	<u><u>15</u></u>

No employees received emoluments in excess of £60,000 in the current or preceding year.

**DISABILITY ADVICE AND SUPPORT HILLINGDON****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****9. STAFF COSTS - continued**

The key management personnel of the charity, comprise the Chief Executive and Finance Manager. The total employee benefits, including pension contributions, of the key management personnel of the charity were £71,855 (2022: £61,287).

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

	Unrestricted funds as restated £	Restricted funds as restated £	Total funds as restated £
<b>INCOME FROM</b>			
Donations	32,975	-	32,975
<b>Charitable activities</b>			
Advice and information	210,723	71,965	282,688
Investment income	13	-	13
Other income	<u>20,563</u>	<u>1</u>	<u>20,564</u>
<b>Total</b>	<u>264,274</u>	<u>71,966</u>	<u>336,240</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Advice and information	<u>305,948</u>	<u>62,226</u>	<u>368,174</u>
<b>NET INCOME/(EXPENDITURE)</b>	(41,674)	9,740	(31,934)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>138,680</u>	<u>54,340</u>	<u>193,020</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>97,006</u>	<u>64,080</u>	<u>161,086</u>

## DISABILITY ADVICE AND SUPPORT HILLINGDON

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

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#### 11. PRIOR YEAR ADJUSTMENT

In prior year the grant from London Borough of Hillingdon was classified as a donation, the trustees have now reassessed this classification and believe that it would be more appropriate to treat this grant as charitable activities due to its performance conditions. This has resulted in £98,000 being reclassified in the 2022 comparatives.

Historically, separate funds were shown for Personal Budget Support Services and Sports and Leisure, the trustees have reassessed this presentation, and consider that these are not designated funds in accordance with the definition of the SORP but rather just part of the charity's internal divisional budgeting. The comparatives have been altered to absorb the Personal Budget Support Services 'fund' of £16,864 and the Sports and Leisure 'fund' of £21,353 into the General Fund.

The charity historically included in unrestricted funds a reserve called 'Building Financial Resilience'. This fund is a combination of historic balances that arose prior to August 2017. The trustees have reconsidered the balance and determined that £1,919 represented an unrestricted reserve and the balance represents balances on restricted funds. Comparatives have been restated to remove the Building Financial Resilience Fund, this has resulted in the general fund increasing by £1,919 and an Other Restricted Funds Reserve being created with a balances of £4,436.

The trustees have reconsidered the classification of a number of the restricted funds, the charity often works in partnership with other organisations in the same sectors, these relationships involve DASH providing services, mainly recharging the time of employees of the charity along with a mark up to cover support costs. Due to the contractual nature of these arrangements the incoming resources have been reclassified as unrestricted. This has resulted in the following funds:

- Greater London Authority (GLA)
- Hillingdon Parent Carer Forum
- London Community Response Fund

which were recognised in 2022 as restricted funds being reclassified as general funds. The total amount of funds reclassified as at 31 March 2022 and 31 March 2021 was £12,751 and £21,496 respectively.

**DISABILITY ADVICE AND SUPPORT HILLINGDON****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****11. PRIOR YEAR ADJUSTMENT - continued**

Regarding the Transitions Officer Fund (The City Bridge Trust) - The expenses that this restricted fund were designed to cover had historically been partially recognised as an expense in the unrestricted fund. A prior year adjustment has been made to correct this, this has results in £5,391 being allocated to the fund in the prior year and £4,815 in earlier periods.

Restricted National Lottery Community Fund - In the prior year income of £28,350 should have been deferred, this has now been corrected by way of a prior period adjustment

**12. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2022 and 31 March 2023	<u>4,826</u>	<u>6,697</u>	<u>11,523</u>
<b>DEPRECIATION</b>			
At 1 April 2022 and 31 March 2023	<u>4,825</u>	<u>6,697</u>	<u>11,522</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>1</u>	<u>-</u>	<u>1</u>
At 31 March 2022	<u>1</u>	<u>-</u>	<u>1</u>

**DISABILITY ADVICE AND SUPPORT HILLINGDON****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade debtors	5,316	3,367
Accrued income	<u>10,621</u>	<u>4,449</u>
	<u>15,937</u>	<u>7,816</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
		as restated
	£	£
Trade creditors	1,531	730
Social security and other taxes	5,188	4,600
Other creditors	625	701
Accruals and deferred income	<u>61,195</u>	<u>36,085</u>
	<u>68,539</u>	<u>42,116</u>

Included in accruals and deferred income is deferred income totalling £55,175 (2022 as restated - £28,350).



**DISABILITY ADVICE AND SUPPORT HILLINGDON****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

			31.3.23	31.3.22 as restated
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Fixed assets	1	-	1	1
Current assets	103,216	129,094	232,310	203,201
Current liabilities	<u>(22,485)</u>	<u>(46,054)</u>	<u>(68,539)</u>	<u>(42,116)</u>
	<u>80,732</u>	<u>83,040</u>	<u>163,772</u>	<u>161,086</u>

**16. MOVEMENT IN FUNDS**

	At 1.4.22 as restated	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General Fund	97,006	(16,274)	80,732
<b>Restricted funds</b>			
Advocate, Advice, Empower___! (The National Lottery Community Fund)	51,288	18,163	69,451
Sport England	4,322	-	4,322
Transitions Officer (The City Bridge Trust)	4,034	-	4,034
The City Bridge Trust	-	797	797
Other	<u>4,436</u>	<u>-</u>	<u>4,436</u>
	<u>64,080</u>	<u>18,960</u>	<u>83,040</u>
<b>TOTAL FUNDS</b>	<u>161,086</u>	<u>2,686</u>	<u>163,772</u>

**DISABILITY ADVICE AND SUPPORT HILLINGDON****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****16. 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	312,160	(328,434)	(16,274)
<b>Restricted funds</b>			
Advocate, Advice, Empower___! (The National Lottery Community Fund)	63,683	(45,520)	18,163
The City Bridge Trust	21,583	(20,786)	797
Peoples Trust	<u>442</u>	<u>(442)</u>	<u>-</u>
	<u>85,708</u>	<u>(66,748)</u>	<u>18,960</u>
<b>TOTAL FUNDS</b>	<u><u>397,868</u></u>	<u><u>(395,182)</u></u>	<u><u>2,686</u></u>

**DISABILITY ADVICE AND SUPPORT HILLINGDON****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****16. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.21 as restated £	Net movement in funds £	At 31.3.22 as restated £
<b>Unrestricted funds</b>			
General Fund	138,680	(41,674)	97,006
<b>Restricted funds</b>			
Advocate, Advice, Empower__! (The National Lottery Community Fund)	39,085	12,203	51,288
Sport England	-	4,322	4,322
Transitions Officer (The City Bridge Trust)	10,819	(6,785)	4,034
Other	<u>4,436</u>	<u>-</u>	<u>4,436</u>
	<u>54,340</u>	<u>9,740</u>	<u>64,080</u>
<b>TOTAL FUNDS</b>	<u><u>193,020</u></u>	<u><u>(31,934)</u></u>	<u><u>161,086</u></u>

**DISABILITY ADVICE AND SUPPORT HILLINGDON****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****16. MOVEMENT IN FUNDS - continued**

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	264,274	(305,948)	(41,674)
<b>Restricted funds</b>			
Advocate, Advice, Empower___! (The National Lottery Community Fund)	39,690	(27,487)	12,203
Sport England	1,000	3,322	4,322
Transitions Officer (The City Bridge Trust)	<u>31,276</u>	<u>(38,061)</u>	<u>(6,785)</u>
	<u>71,966</u>	<u>(62,226)</u>	<u>9,740</u>
<b>TOTAL FUNDS</b>	<u><u>336,240</u></u>	<u><u>(368,174)</u></u>	<u><u>(31,934)</u></u>

## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023**

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#### **16. 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.

##### **Purposes of restricted funds**

**Advocacy Project** - This fund was for advocacy services funded by LBH.

**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.

**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.

**Other** - represent historic underspends on five restricted funds, the Trustees are in the process of contacting the various funders and where this is not possible the Charity Commission to obtain direction on how to deal with these amounts.

#### **17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023 (2022: £nil) except of key management compensation.

## **DISABILITY ADVICE AND SUPPORT HILLINGDON**

### **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023**

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#### **18. 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.