

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

England & Wales · Charity number 1183576

Details

Other names HACS

Status Registered

Legal form Charitable company

Company number [08328194](#)

Registered 2019-05-24

Register [View on the Charity Commission register](#)

Contact

Address Dudley Place
Off Pinkwell Lane
Harlington
Hayes
Middlesex
UB3 1PB

Phone 02086066780

Email toni@hacs.org.uk

Website www.hacs.org.uk

Activities

Objects: FOR THE PUBLIC BENEFIT, TO RELIEVE THE CHARITABLE NEEDS OF CHILDREN AND ADULTS WITH AUTISM, THEIR FAMILIES AND CARERS BY THE FOLLOWING MEANS: TO PROVIDE AND PROMOTE THE PROVISION OF CARE, TREATMENT OF EDUCATION AND CHILDREN AND ADULTS WITH AUTISM TO SECURE FOR THEM PROVISION COMMENSURATE WITH THEIR NEEDS. TO PROVIDE ADVICE AND SUPPORT TO THE FAMILIES AND CARERS OF PEOPLE WITH AUTISM.

Activities: HACS are committed to raising awareness, knowledge and understanding of the Autistic Spectrum. We are dedicated to supporting those affected by this complex condition in order to minimise their disability and maximise their ability. We carry out these purposes through our core service offer, namely Family Support; Training; Recreation; Autism Awareness; Employability and Adult Support.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£669,440	£662,788	£600,044	36
2024-03-31	£515,387	£616,081	£593,392	33
2023-03-31	£553,405	£682,745	£594,649	39
2022-03-31	£451,160	£325,379	-	-
2021-03-31	£241,073	£194,172	-	-

Trustees

Name	Role	Appointed
Sir RAYMOND JOHN PUDDIFOOT	Chair	2024-11-27
Elizabeth Ann McElreavey		2025-11-12
JEAN PALMER		2022-02-23
JOHN ANTHONY FRIEL		2017-12-31
NICHOLAS ANDREW SMITH		2012-12-12
Nancy Lynn Harvey		2017-12-27
Ricardo O Ryan Mullings		2019-11-19
SEAN O'HALLORAN		2018-10-16

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

England & Wales - Charity number 1183576

Accounts

Charity Registration No. 1183576

Company Registration No. 08328194 (England and Wales)

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J A Friel (Chair until 27 November 2024) Ms N L Harvey Mr R O Mullings Mr S O'Halloran Mr N A Smith Ms J Palmer Sir Raymond Puddifoot (Chair) Mr G J Reynolds Ms J Bozic Mrs S Savidge	(Appointed 27 November 2024) (Resigned 26 February 2025) (Resigned 27 November 2024) (Resigned 24 November 2024)
Secretary	Ms J Palmer	
Charity number	1183576	
Company number	08328194	
Principal address	Dudley Place Off Pinkwell Lane Hayes Middlesex UB3 1PB	
Registered office	Dudley Place Off Pinkwell Lane Hayes Middlesex UB3 1PB	
Independent examiner	Mr C Hamilton Ward Williams Limited Bay Lodge 36 Harefield Road Uxbridge Middlesex UB8 1PH	
Bankers	Barclays Bank PLC Leicester LE1 1WB Metro Bank Plc 50 High Street Uxbridge UB8 1UT	
Website	www.hacs.org.uk	

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

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HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and financial statements of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements. The annual report complies with the charity's governing document, the requirements of the Companies Act 2006 and the Trustees have adopted the provisions of 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 2019) the Charity SORP (FRS 102).

Objectives and activities

Objectives and Aims

HACS is a local charity based in the London Borough of Hillingdon supporting autistic children, young people, adults and their families. We are committed to raising awareness, knowledge and understanding of autism, and our mission is to improve quality of life by minimising disability and maximising ability. The overarching aim that underpins our charitable activities is to increase understanding and acceptance of autism, building a more inclusive local community and enriching the lives of autistic people and their families.

Statement of Public Benefit

In planning our provision of services provided to our members and the wider community, the Company Directors (herein Trustees) of HACS have given full consideration to the Charity Commission's guidance on Public Benefit as outlined within the Charities Act 2011 (section 4) to ensure that our activities continue to fulfill our Objects as outlined within the Hillingdon Autistic Care and Support Limited (HACS) Articles of Association dated 9th April 2019 (registered by Companies House 17/05/2019). The Charity has complied with the legal requirements of the Charities Act and in accordance with Charities (Accounts and Reports) Regulations 2008 we have complied with that duty.

How Our Activities Deliver Public Benefit

The activities of the charity deliver public benefit in several ways:

1. Increasing awareness, understanding and acceptance of autism in our local community
2. Providing advice, guidance and direct support services to autistic people and their parents, carers and family members
3. Advocating for autistic people and their families so that their voice is heard and informs the services they receive locally
4. Reducing isolation and enabling social inclusion through events and activities that offer opportunities for building friendships and new connections
5. Facilitating peer support activities so that autistic people and parents/carers can benefit from shared experience and positive role models

Through delivery of these crucial support services, we make a significant and positive impact on the lives of autistic people so they may discover their true potential and lead purposeful, fulfilling lives.

All of our services are based on principles of early intervention and prevention, whilst fostering a strengths-based approach to support so that autistic people and their families are empowered to navigate challenges confidently, build resilience and achieve their personal goals.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Staff and Volunteers

During this financial period, our Charitable activities were carried out by a team of 15 dedicated employees, supported by a team of over 25 sessional workers who support the delivery of our various projects. We extend our heartfelt thanks to our dedicated team of staff whose passion and unwavering commitment is the driving force behind our success.

Our dedicated volunteers continue to play an essential role in the success and sustainability of our organisation. Their commitment, skills and generosity enable us to deliver activities, support events, and promote our work within the community. We extend our sincere thanks to all who give their time so willingly to strengthen our mission and make a lasting impact.

Achievements and performance

Charitable Activities, Achievements & Performance

As we reflect on the past year, we are proud to have continued building momentum and strengthening our impact across the community. While economic and social challenges persist, our organisation has embraced innovation, collaboration, and growth, ensuring our services remain responsive and effective. Looking ahead, we are confident that the foundations laid this year will enable us to reach even more people and create lasting positive change in the year to come.

Supported Internship Programme

Our Supported Internship programmes continues to thrive at The Hillingdon Hospitals NHS Foundation Trust and London Borough of Hillingdon, in partnership with Orchard Hill College. Several interns have successfully transitioned into paid employment and we welcomed our fifth cohort at The Civic Centre. To date, more than 16 departments across both sites have provided meaningful work experience, fostering inclusive opportunities for young people with additional needs.

Holiday Activities and Food (HAF) Programme

Thanks to funding from the London Borough of Hillingdon, we delivered over 90 fully funded places during the Easter and Summer holidays. Each place included a free hot meal, ensuring children and young people had access to both enriching activities and nutritious food during school breaks.

Living Life to the Full

Following the training of two staff members to deliver the award-winning, accredited Cognitive Behavioural Therapy (CBT) based programme "Living Life to the Full", we launched a six-week course to help people manage depression, low mood, stress, and anxiety. The programme uses CBT techniques such as thought challenging, behavioural activation, problem-solving, goal setting, managing worry, and building resilience. Four cohorts of six-week sessions have been completed with participants reporting significant improvements in mental health and wellbeing.

Drama Therapy Courses

We delivered three 10-week drama therapy courses: two for adults aged 18+ and another for young people aged 16–25. These sessions provided a creative and supportive space to build confidence, enhance self-expression, and explore mental health and wellbeing coping strategies. Through drama-based techniques such as role play, improvisation, and storytelling, participants developed communication skills, strengthened emotional resilience, and gained practical tools for managing stress and anxiety.

Understanding Autism in Healthcare Training

We have delivered 11 "Understanding Autism in Healthcare" sessions to healthcare professionals, including GPs, staff at Hillingdon Hospital, and the Hillingdon Social Prescribing Team. Through these sessions, we have trained over 850 individuals, equipping them with the knowledge and practical strategies to provide more inclusive and effective care for autistic patients.

This training has strengthened local healthcare services by improving awareness, reducing barriers, and promoting better patient experiences for autistic individuals.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Adult Social Activities

Over the past year, we have delivered 66 adult social activities, creating opportunities for connection, creativity, and community. These included a monthly gaming group, creative arts sessions, and a new support group offering a dedicated safe space group for LGBTQ+ individuals. Each activity was designed to reduce isolation, promote wellbeing, and provide inclusive environments where participants feel supported and valued.

Information, Advice and Guidance (IAG) Support

In 2024/25, we received over 4,000 contacts from 3,319 individuals, reflecting the continued demand for our services. Of these, 650 parents and carers required support, including 219 new enquiries from families who had not previously accessed our service.

Support ranged from short-term engagement, such as telephone helpline calls, to intensive, longer-term 1:1 support for complex issues, including school placement breakdowns.

Skills and Employment Service

Over 50 young adults seeking paid employment accessed our Skills and Employment Service this year. To provide more intensive support for those needing additional help to become job-ready, we delivered:

- Job Readiness Workshops – Practical sessions covering CV writing, interview techniques, and workplace confidence.
- Work Insight Days – Opportunities to experience real working environments and understand employer expectations.
- Supported Work Placements – Hands-on experience with tailored support to build skills and confidence.

Our approach is holistic, offering wraparound support to ensure individuals have every opportunity to gain meaningful and sustainable employment.

We provided in-work support to 18 adults through one-to-one Job Coaching funded by the Department for Work and Pensions (DWP) Access to Work programme.

Youth Groups

During the year, 133 young people accessed our youth groups, providing them with opportunities to develop social skills, build friendships, and increase confidence in a safe and supportive environment. These sessions play a vital role in reducing isolation and promoting inclusion for neurodiverse young people.

Financial review

During the year ended 31 March 2025, Hillingdon Autistic Care & Support (HACS) achieved a strong and stable financial position, reporting total income of £669,440 and total expenditure of £662,788, resulting in a modest surplus of £6,652. This marks an improvement on the prior year's deficit of £1,257 and reflects the charity's careful financial management and successful diversification of income sources.

Income from charitable activities remained the principal source of funding at £579,161, supported by a mix of local authority contracts, grant funding, and programme income. We also saw encouraging growth in donations and legacies and a rise in investment income to £7,257 due to improved interest rates. While the cost-of-living crisis continued to affect community fundraising, overall income increased by nearly 9% year-on-year, evidencing HACS's adaptability and credibility with funders.

Expenditure increased in line with service expansion, particularly in our Skills and Employment and Adult Support programmes, which together accounted for the majority of charitable expenditure. Administrative and fundraising costs were effectively managed, with fundraising expenditure reduced from £5,614 to £4,214.

Overall, HACS ended the year in a financially sound position, with a stable base from which to sustain and grow its essential services for autistic people and their families across North West London.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

Reserves Policy

The Charity Commission requires that the trustees develop and periodically review a policy on the financial reserves of the Charity in line with the Charity Commission guidelines. This is to ensure the funds held by the Charity are in line with current needs, bearing in mind any risks, which may be identified. It also aims to ensure that the excess funds are not being accumulated over and above the needs of the Charity. Taking current risks and financial commitments into account, the Trustees of Hillingdon Autistic Care and Support have adopted the following policy:

At the year end the charity holds total funds of £600,044 (2024: £593,392), comprising £223,544 general unrestricted funds (2024: £205,029) £366,773 designated funds (2024: £367,897) and £9,727 restricted funds (2024: £20,466).

Unrestricted reserves are required to:

- Provide a cash flow in the event of late payments of grants or external funding;
- Allow for unplanned expenditure;
- Provide up to six months' salary costs for paid staff and provide for legal costs in the event of the charity being subject to legal action, in particular arising from employment matters; and
- Meet current liabilities in respect of creditors to the charity.

The trustees believe that a minimum of four months running costs would be prudent to cover these eventualities. This will be reviewed every two years.

Restricted Reserves

The Trustees of Hillingdon Autistic Care and Support Limited aim to ensure that restricted funds are used for the purposes for which they have been donated or provided by grant.

Where balances appear in restricted funds this is due to either an underspend or receipt of payments in advance.

All such funds must be used for the purpose of the particular restricted fund and cannot be considered to be part of the general reserve.

In the event of closure of the organisation because of the loss of core funding, all restricted funds remaining when cost of closure have been met will be returned to the funder.

Bankers

The charity uses Barclays for day-to-day banking. The charity also holds savings with Metro Bank to maximise protection of funds under the FSCS compensation scheme.

Structure, governance and management

Governing Document

Hillingdon Autistic Care & Support Limited (HACS) (Company Number 08328194) is a charitable company limited by guarantee which was incorporated by an original governing document dated 12th December 2012 as amended by Certificate of Incorporation on change of name dated 5th January 2015; as amended by special resolution registered at Companies House on 03 October 2017; as amended by special resolution registered at Companies House on 20th March 2019; as amended by special resolution dated 9th April 2019; registered by Companies House on 17th May 2019 and registered as a charity (number 1183576) on 24th May 2019.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J A Friel (Chair until 27 November 2024)	
Ms N L Harvey	
Mr R O Mullings	
Mr S O'Halloran	
Mr G J Reynolds	(Resigned 26 February 2025)
Mr N A Smith	
Ms J Bozic	(Resigned 27 November 2024)
Ms J Palmer	
Mrs S Savidge	(Resigned 24 November 2024)
Sir Raymond Puddifoot (Chair)	(Appointed 27 November 2024)

Appointment and Retirement of Directors (Trustees)

The directors of the charitable company (the Charity) are its Trustees for the purposes of charity law and are collectively referred to throughout this report as the Trustees. The Directors are Charity Trustees as defined by Section 177 of the Charities Act 2011 and hold independent control and legal responsibility for the charity's management and administration. The Charity has adopted the Charity Commission's standard template of Articles, which set out the minimum number of Directors, requirements for the Annual General Meeting (AGM), and procedures for the appointment of new Directors.

The financial year commenced on 1 April 2024 with a Board of nine Trustees. During the year, Siobhan Savidge and Janine Bozic stood down at the AGM due to family commitments, and the Board expresses its gratitude for their valuable service to the Charity. Sir Raymond Puddifoot was elected by members at the AGM to join the Board. John Friel stepped down as Chair after seven years of dedicated leadership, and Sir Raymond Puddifoot was subsequently elected as Chair. John Friel continues to serve as a Trustee on the Board.

In February 2025 we said farewell to stalwart trustee and Director Grahame Reynolds. Grahame had been instrumental in setting up the original HACS charity and pivotal in the setting up of the new charity and Limited Company. Not only has he cast a legal eye over the organisation for over 25 years but has also contributed to the development of the charity generating funds and supporters through wide network of contacts. He will be sadly missed but not forgotten. His wife Lesley has been at his constant side. An achievement Award has been initiated in recognition of Grahame's efforts.

The Board comprises individuals with expertise in Finance, Law, and Education, and, importantly, the majority bring lived experience of autism, ensuring informed and empathetic governance. The Trustees meet at least quarterly, with additional sub-committee meetings held as required.

Key Management Remuneration

The pay and remuneration of the charity's key management personnel (KMP) is set by the board of Trustees following initial discussion of benchmarks, parameters and criteria at the Finance Sub-Group level and reports and recommendations to the full Board, who review any final salary decisions of KMP.

Risk management

The Trustees have carried out a review of the major risks faced by the Charity. Risk management is central to the ability of any charitable organisation, to deliver its objectives. It is also a statutory requirement for trustees to demonstrate how they are identifying and managing risks being faced by their charity.

Serious incident reporting

The Trustees confirm that they understand and have complied with the Charity Commission's requirements for reporting serious incidents. During the year, a data breach was identified and, in line with these obligations, the incident was reported to both the Charity Commission and the Information Commissioner's Office (ICO). Both bodies reviewed the matter and confirmed that no further action was necessary. The Trustees have taken steps to ensure continued compliance with data protection requirements and to mitigate the risk of recurrence.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

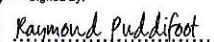
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Future Plans

Looking ahead to 2025/26, the Board recognises that continued growth will depend on sustained collaboration with local partners and funders, alongside ongoing innovation in how services are designed and delivered. A key priority for the coming year will be to increase unrestricted income through a renewed focus on community fundraising, corporate partnerships, and donor engagement to strengthen financial sustainability. HACS will also undertake the development of a new organisational Strategy to guide our next phase of growth, ensuring our services remain responsive, inclusive, and impactful. In parallel, we will embark on a rebranding initiative to modernise our public image and strengthen recognition of HACS across North West London and beyond.

The trustees' report was approved by the Board of Trustees.

Signed by:

.....
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Sir Raymond Puddifoot (Chair)

Trustee 14-Nov-25

Dated:

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

I report to the trustees on my examination of the financial statements of Hillingdon Autistic Care & Support Limited (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) 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 charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). 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.

Independent examiner's statement

Since the charity'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 ACCA, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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.



Colin Hamilton ACCA
Ward Williams Limited

Bay Lodge
36 Harefield Road
Uxbridge
Middlesex
UB8 1PH

Dated: 17/11/25

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<u>Income from:</u>					
Donations and legacies	3	46,229	-	46,229	42,969
Charitable activities	4	441,089	138,072	579,161	539,842
Other trading activities	5	36,793	-	36,793	35,075
Investments	6	7,257	-	7,257	4,138
Total income		531,368	138,072	669,440	622,024
<u>Expenditure on:</u>					
Raising funds	7	4,214	-	4,214	5,614
Charitable activities	8	509,761	148,813	658,574	617,667
Total resources expended		513,975	148,813	662,788	623,281
Net incoming/(outgoing) resources before transfers		17,393	(10,741)	6,652	(1,257)
Transfers between funds		(2)	2	-	-
Net movement in funds		17,391	(10,739)	6,652	(1,257)
Fund balances at 1 April 2024		572,926	20,466	593,392	594,649
Fund balances at 31 March 2025		590,317	9,727	600,044	593,392

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED**BALANCE SHEET****AS AT 31 MARCH 2025**

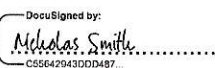
	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		6,047		5,750
Current assets					
Debtors	13	58,100		77,824	
Cash at bank and in hand	14	595,379		598,956	
		<u>653,479</u>		<u>676,780</u>	
Creditors: amounts falling due within one year	15	<u>(59,482)</u>		<u>(89,138)</u>	
Net current assets			593,997		587,642
Total assets less current liabilities			<u>600,044</u>		<u>593,392</u>
Income funds					
Restricted funds	16		9,727		20,466
<u>Unrestricted funds</u>					
Designated funds	17	366,773		367,897	
General unrestricted funds		<u>223,544</u>		<u>205,029</u>	
			590,317		572,926
			<u>600,044</u>		<u>593,392</u>

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025. No member of the charitable company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 companies subject to the small companies regime.

The financial statements were approved by the Trustees on 13-Nov-25

DocuSigned by:

 Mr N A Smith
 Trustee

Company Registration No. 08328194

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	21		(8,524)		(4,451)
Investing activities					
Purchase of tangible fixed assets		(2,310)		(1,968)	
Interest received		7,257		4,138	
Net cash generated from investing activities			4,947		2,170
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(3,577)		(2,281)
Cash and cash equivalents at beginning of year			598,956		601,237
Cash and cash equivalents at end of year			595,379		598,956

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Hillingdon Autistic Care & Support Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Dudley Place, Off Pinkwell Lane, Hayes, Middlesex, UB3 1PB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Transfers are made from unrestricted to restricted funds to cover any overspends on restricted projects during the year where 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.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Income received in advance of a service is deferred until the criteria for income recognition are met. Income arises in the United Kingdom.

Donations and grants which have the characteristics of a gift are recognised immediately on receipt. This is unless there are time constraints imposed by the donor or conditions or terms are imposed which must be met prior to entitlement passing which are not wholly within the control of the charity.

Grants which have the characteristics of a gift which have restrictions on their usage to certain activities or purposes within the charity are treated as restricted income.

These incoming resources are recognised as donations.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Contractual Income and Grants with performance related conditions are recognised as performance conditions are met (i.e., as related goods and services are provided).

These income resources are recognised as income from charitable activities.

Government grants are recognised on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet.

Investment Income

Investment income is included with receivable.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- (a) Costs of raising funds comprise the costs of seeking grants and donations and other trading activities that raise funds and their associated support costs.
- (b) Expenditure on charitable activities include expenditure associated with the main objectives of the Charity and include both direct costs and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back-office costs, finance and administration personnel, payroll and governance costs which support the Charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold premises	in accordance with the property
Leasehold improvements	in accordance with the property
Operational equipment	25% on cost
Computers and office equipment	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.12 Volunteers and Donated Services, Facilities and Goods

Donated professional services and donated facilities are recognised as income when the charity has control over them, 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 of the Charity is not recognised in the main body of the financial statement, but detail is contained in the Trustees' Report.

On receipt, donated professional services, donated facilities and goods are recognised on the basis 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.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2025	2024
	£	£
Donations and gifts	21,778	18,606
Membership fees	17,251	17,163
Donated goods and services	7,200	7,200
	<u>46,229</u>	<u>42,969</u>

Included in Donations and gifts are Gift Aid amounts due of £2,592 (2024/25), £2,630 (2023/24) and £3,324 (2022/23).

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities

	2025 £	2024 £
Family Services	71,069	99,075
My London Social Action	-	11,600
Employability Designated	363,009	286,308
LBH Community Grant	40,000	40,000
Sister of the Holy Cross	16,667	3,333
BBC Children in Need 1044	-	5,000
London Marathon Trust	7,813	17,187
Three Guineas Trust	13,000	10,000
LHC Locality communities	5,000	-
Imperial College Compassionate Communities	25,000	3,750
National Lottery Community Fund	-	3,663
LBH/CNWL Wellbeing Hub	6,000	13,585
AP Taylor	1,500	1,500
LB Ealing Adult Support	15,500	7,750
Global	-	4,865
Good Things Foundation	1,000	-
London Youth Summer Skills	-	3,030
Orchyd	2,000	2,000
Rethink NWL Suicide Prevention	-	19,212
Alstom	10,592	6,547
Adult Support	1,011	1,437
	<u>579,161</u>	<u>539,842</u>
Analysis by fund		
Unrestricted funds	441,089	
Restricted funds	138,072	
	<u>579,161</u>	
For the year ended 31 March 2024		
Unrestricted funds		440,405
Restricted funds		99,437
		<u>539,842</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Other trading activities

	2025	2024
	£	£
Fundraising events	36,793	35,075

6 Investments

	2025	2024
	£	£
Interest receivable	7,257	4,138

7 Raising funds

	2025	2024
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	4,214	5,614
	4,214	5,614

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Charitable activities

	2025 £	2024 £
Depreciation and impairment	2,013	1,435
Employability	279,125	226,824
Children and Family Services	169,291	176,978
Adult Support	77,613	48,645
	<u>528,042</u>	<u>453,882</u>
Share of support costs (see note 9)	125,732	158,985
Share of governance costs (see note 9)	4,800	4,800
	<u>658,574</u>	<u>617,667</u>
Analysis by fund		
Unrestricted funds	509,761	
Restricted funds	148,813	
	<u>658,574</u>	
For the year ended 31 March 2024		
Unrestricted funds		521,213
Restricted funds		96,454
		<u>617,667</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs

	Support costs	Governance costs	2025	2024
	£	£	£	£
Staff costs	84,413	-	84,413	125,508
IT consumables and support costs	10,802	-	10,802	5,320
Repairs and maintenance	763	-	763	82
Office supplies and expenses	3,782	-	3,782	3,310
Utility costs	3,552	-	3,552	3,717
Legal and professional fees	10,432	-	10,432	9,746
Telecommunications costs	2,072	-	2,072	2,107
Subscriptions and licences	836	-	836	403
Bank and finance charges	930	-	930	895
Insurances	3,150	-	3,150	2,897
Rent	5,000	-	5,000	5,000
Accountancy/Independent examination fee	-	4,800	4,800	4,800
	<u>125,732</u>	<u>4,800</u>	<u>130,532</u>	<u>163,785</u>
Analysed between				
Charitable activities	<u>125,732</u>	<u>4,800</u>	<u>130,532</u>	<u>163,785</u>

Governance costs includes payments for Independent Examiners fees of £4,800 including VAT to the current advisors. (2024: £4,800 including VAT to the current advisors).

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2024: None).

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

11 Employees

Number of employees

The average monthly number employees during the year was:

	2025 Number	2024 Number
Charitable activities	32	29
Management and administration	4	4
	<u>36</u>	<u>33</u>

Employment costs

	2025 £	2024 £
Wages and salaries	528,786	503,339
Social security costs	37,738	38,982
Other pension costs	21,427	17,321
	<u>587,951</u>	<u>559,642</u>

The key management of the charity are the Operations Director and Chief Executive. Their total benefits were £129,018 (2024: £131,873).

The number of employees whose annual remuneration was £60,000 or more were:

	2025 Number	2024 Number
£60,000 to £69,999	<u>2</u>	<u>2</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Leasehold premises	Leasehold improvements	Operational equipment	Computers and office equipment	Total
	£	£	£	£	£
Cost					
At 1 April 2024	673	6,800	19,486	54,582	81,541
Additions	-	-	-	2,310	2,310
At 31 March 2025	673	6,800	19,486	56,892	83,851
Depreciation and impairment					
At 1 April 2024	405	4,080	19,486	51,820	75,791
Depreciation charged in the year	27	272	-	1,714	2,013
At 31 March 2025	432	4,352	19,486	53,534	77,804
Carrying amount					
At 31 March 2025	241	2,448	-	3,358	6,047
At 31 March 2024	268	2,720	-	2,762	5,750

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	37,466	43,179
Prepayments and accrued income	20,634	34,645
	58,100	77,824

14 Cash at bank and in hand

Balances held in bank accounts and cash at the reporting end date were as follows:

	2025 £	2024 £
Metro Bank - Instant Access Deposit Account	1	1
Petty cash	13	13
Barclays Bank - Community Account	179,400	189,893
Barclays Bank - Business Premium Account	306,225	301,748
Metro Bank - Business Notice Account	109,740	107,301
	595,379	598,956

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,996	611
Other creditors	438	969
Accruals and deferred income	57,048	87,558
	<u>59,482</u>	<u>89,138</u>

Included in Accruals and deferred income are income amounts deferred totalling £37,484 (2024: £52,965) for projects and/or programmes which relate to the following financial year.

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2024	Movement in funds			Balance at 31 March 2025
	£	Incoming resources £	Resources expended £	Transfer between funds £	£
HACS Family Support	-	40,000	(40,000)	-	-
Sensory Room/David Yarrow	4,698	-	-	-	4,698
The Hedley Foundation	2,902	-	-	-	2,902
Sisters of the Holy Cross	-	16,667	(16,667)	-	-
Three Guneas Trust	-	13,000	(13,000)	-	-
Imperial College Compassionate Communities	434	25,000	(23,961)	-	1,473
AP Taylor	-	1,500	(1,500)	-	-
London Marathon Trust	57	7,813	(7,870)	-	-
Global	3,750	-	(3,750)	-	-
Alstom	30	10,592	(10,624)	2	-
LB Ealing Adult Support	30	15,500	(15,530)	-	-
Orchyd	-	2,000	(2,000)	-	-
Rethink NWL Suicide Prevention	8,565	-	(8,563)	-	2
LHC Locality Support	-	5,000	(5,000)	-	-
Good Things Foundation	-	1,000	(348)	-	652
	<u>20,466</u>	<u>138,072</u>	<u>(148,813)</u>	<u>2</u>	<u>9,727</u>

Purpose of restricted funds:

These funds relate to unspent money from donations and other incoming sources where the funder has specified what the money must be spent on, and the trustees do not have the power to use the funds for other purposes.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Unrestricted funds

The income funds of the charity include a general fund and designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Balance at 31 March 2025
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers between funds	
	£	£	£	£	£
General fund	205,029	90,279	(96,712)	24,948	223,544
Family Services Designated	110,614	71,069	(100,077)	72,795	154,401
Employability Designated	215,812	363,009	(281,076)	(97,745)	200,000
Adult Support Designated	37,908	1,011	(26,547)	-	12,372
LBH/CNWL Wellbeing Hub	3,563	6,000	(9,563)	-	-
	<u>572,926</u>	<u>531,368</u>	<u>(513,975)</u>	<u>(2)</u>	<u>590,317</u>

Purpose of unrestricted funds:

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.

18 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 March 2025 are represented by:			
Tangible assets	5,395	652	6,047
Current assets/(liabilities)	584,922	9,075	593,997
	<u>590,317</u>	<u>9,727</u>	<u>600,044</u>

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	<u>2,710</u>	<u>2,710</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 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 single controlling party.

Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up, for payments of the debts and liabilities of the company, such amount as may be required, not exceeding £10.

21 Cash generated from operations	2025 £	2024 £
Surplus/(deficit) for the year	6,652	(1,257)
Adjustments for:		
Investment income recognised in statement of financial activities	(7,257)	(4,138)
Depreciation and impairment of tangible fixed assets	2,013	1,435
Movements in working capital:		
Decrease/(increase) in debtors	19,724	(44,107)
(Decrease)/increase in creditors	(29,656)	43,616
Cash absorbed by operations	(8,524)	(4,451)
22 Analysis of changes in net funds		
The charity had no debt during the year.		

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

England & Wales - Charity number 1183576

Accounts

Charity Registration No. 1183576

Company Registration No. 08328194 (England and Wales)

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J A Friel (Chair) Ms N L Harvey Mr R O Mullings Mr S O'Halloran Mr G J Reynolds Mr N A Smith Ms J Bozic Ms J Palmer Mrs S Savidge	(Appointed 6 December 2023)
Charity number	1183576	
Company number	08328194	
Principal address	Dudley Place Off Pinkwell Lane Hayes Middlesex UB3 1PB	
Registered office	Dudley Place Off Pinkwell Lane Hayes Middlesex UB3 1PB	
Independent examiner	Mr F Harling Ward Williams Limited Bay Lodge 36 Harefield Road Uxbridge Middlesex UB8 1PH	
Bankers	Barclays Bank PLC Leicester LE1 1WB Metro Bank Plc 50 High Street Uxbridge UB8 1UT	
Website	www.hacs.org.uk	

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

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HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and financial statements of the charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements. The annual report complies with the charity's governing document, the requirements of the Companies Act 2006 and the Trustees have adopted the provisions of 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 2019) the Charity SORP (FRS 102).

Objectives and activities

Objectives and Aims

HACS is a local charity based in the London Borough of Hillingdon supporting autistic children, young people, adults and their families. We are committed to raising awareness, knowledge and understanding of autism, and our mission is to improve quality of life by minimising disability and maximising ability. The overarching aim that underpins our charitable activities is to increase understanding and acceptance of autism, building a more inclusive local community and enriching the lives of autistic people and their families.

Statement of Public Benefit

In planning our provision of services provided to our members and the wider community, the Company Directors (herein Trustees) of HACS have given full consideration to the Charity Commission's guidance on Public Benefit as outlined within the Charities Act 2011 (section 4) to ensure that our activities continue to fulfill our Objects as outlined within the Hillingdon Autistic Care and Support Limited (HACS) Articles of Association dated 9th April 2019 (registered by Companies House 17/05/2019). The Charity has complied with the legal requirements of the Charities Act and in accordance with Charities (Accounts and Reports) Regulations 2008 we have complied with that duty.

How Our Activities Deliver Public Benefit

The activities of the charity deliver public benefit in several ways:

1. Increasing awareness, understanding and acceptance of autism in our local community
2. Providing advice, guidance and direct support services to autistic people and their parents, carers and family members
3. Advocating for autistic people and their families so that their voice is heard and informs the services they receive locally
4. Reducing isolation and enabling social inclusion through events and activities that offer opportunities for building friendships and new connections
5. Facilitating peer support activities so that autistic people and parents/carers can benefit from shared experience and positive role models

Through delivery of these crucial support services, we make a significant and positive impact on the lives of autistic people so they may discover their true potential and lead purposeful, fulfilling lives.

All of our services are based on principles of early intervention and prevention, whilst fostering a strengths-based approach to support so that autistic people and their families are empowered to navigate challenges confidently, build resilience and achieve their personal goals.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Our organisation has a strong reputation locally and we are well-connected in the heart of our local community, providing services that support not only autistic people and their families, but also encourage the wider public to understand, accept and support autistic people. We contribute to a more vibrant community life in Hillingdon through our strong community presence, in both direct service delivery and also fundraising events. We enable community integration of autistic people and those with learning disabilities, so that they can go beyond just physically living in the community but develop a sense of belonging to community life and take their place as respected and valued members of their community. We do this in many ways, not only through actively forging pathways to inclusive education, employment and independent living, but through active participation and representation at our fundraising events, supporting them to make a contribution to the charity and take on valued roles in the organisation.

Our accessible, open-door culture means that we act as a first port of call to people in crisis and are trusted by local residents to provide a safe, familiar space to receive practical support. Our strong local networks and partnerships enable us to quickly link families/individuals to other local services when necessary. Our distinctive offer of person-centred, inclusive support embedded in our local community enables us to build relationships with the people we support for longer. Most people that we support have complex needs, meaning they are the furthest away from inclusion in mainstream services or the labour market. Our supportive relationships with the people we support enable us to "travel the distance" with our clients, celebrating the smallest of achievements along the way. We have an excellent understanding of local issues, both existing and emerging that impact our community. HACS actively contribution to service design for autistic people and those with learning disabilities in Hillingdon, through a variety of local partnerships such as the Autism Partnership Board, Carer's Strategy Group and Supported Employment forum. We jointly facilitate the Hillingdon Expert Reference Group (ERG) for Autism with another local partner, Centre for ADHD and Autism Support (CAAS) which provides a forum for autistic adults to meet monthly to discuss local topics of interest and progress against local priorities for autistic people.

Staff and Volunteers

During this financial period, our Charitable activities were carried out by a team of 14 dedicated employees, supported by a team of over 25 sessional workers who support the delivery of our various projects. Following the award of several adult-focused grants this year, we were fortunate to be able to recruit a new Health and Wellbeing Coordinator who will work within our Adult Services team. We extend our heartfelt thanks to our dedicated team of staff whose passion and unwavering commitment is the driving force behind our success.

Our team of dedicated volunteers are crucial to the sustainability and success of our organization and we would like to extend our sincere thanks to all the volunteers who give something back to our local community by giving up their time to support our work. Volunteers fulfil several different roles across the Charity, from assisting in delivery of group activities, fundraising event assistants and ambassadorial roles to raise awareness of our work in the local community.

Achievements and performance

Charitable Activities, Achievements & Performance

As we reflect on a year marked by economic turbulence for the country, with inflation and the cost-of-living crisis impacting households and communities, we are proud to have demonstrated adaptability and resilience whilst responding to an increased demand for our services.

2023/2024 at a glance:

- We responded to 380 new enquiries (who have not previously accessed our service) for information, advice and guidance, of which 271 were parents/carers seeking Family Support. An additional 573 parents/carers previously known to the service before this year also accessed advice, guidance or support from the Family Support Team. Support for those who contacted us may have ranged from short-term engagement, such as a telephone helpline call, to more intensive users who have received a high degree of 1-2-1 support for longer-term issues such as school placement breakdown
- Launch of a brand-new Supported Internship programme at The Hillingdon Hospitals NHS Foundation Trust in partnership with Orchard Hill College, doubling our capacity from 12 to 24 places per year.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

- We delivered 34 workshops for a range of groups including parent/carers, professionals and autistic adults. We covered a range of topics including Understanding Autism, Sensory Differences, Promoting Positive Behaviour and Anxiety.
- London Borough of Hillingdon awarded Holiday Activities and Food (HAF) funding enabling us to offer 124 fully funded places with a free hot meal during the Easter and Summer holidays
- We trained two staff to deliver the award-winning, accredited CBT-based programme "Living Life to the Full", a six-week course to help people tackle depression, low mood and stress or anxiety at every stage in life. This course will be delivered in 2024/2025 as part of our Health and Wellbeing offer for autistic adults.
- 50 young people and adults accessed our Skills and Employment Service through our Step-Up programme and DFN Project SEARCH internships
- 18 adults received 1:1 in-work support through the DWP Access to Work scheme of which 10 were graduates from our Supported Internship programme.
- We received funding from London Youth to run a Summer holiday employability programme for 15 young people. The team of young people produced a 6-episode podcast to increase understanding and acceptance of neurodiversity. Episodes featured interviews with guest speakers, including Anne Hegarty from "The Chase", Ruby Woods (aka Rubyofmyeye) an autistic blogger, an autistic author Sarah O'Brian and The Hillingdon Hospital NHS Foundation Trust's Learning Disability Nurse, Sarah Burton.
- 20 young people accessed our Adult Social activities. 90% of attendees 'strongly' or 'very strongly' agreed that they felt happier after attending the HACS socials

Financial review

During this financial year, we were grateful to receive funding from a range of local and national grantmakers, generating a total of £99,437 in restricted funding. Whilst we have noticed a slight decline in funds raised through personal donations and fundraising events, reflective of the challenging economic climate, we responded to other growth opportunities in delivery of our core services. Expansion of our Skills and Employment provision generated an additional £140,000 in comparison with 2023, almost doubling the income over a twelve-month period. We were fortunate to receive funding from London Borough of Ealing to extend our Adult Support services to their area, developing community-based activities, including pre-employment support and peer-support for women. We also received funding from Rethink on behalf of North West London Integrated Care Board, to develop wellbeing provision in Hillingdon and Ealing, with a specific focus on LGBTQIA+ provision which would be open to residents across North West London. These funding opportunities have enabled the charity to expand its reach from serving just one borough to now supporting eight boroughs across North West London, significantly broadening its impact and outreach.

The charity's financial position for the year shows £1,257 deficit in income and expenditure. The deficit is not indicative of an operational shortfall, but rather reflects the deliberate use of reserves to support continuity and development of our services and achievement of our charitable objectives. The Board of Trustees are confident that the charity remains financially resilient and maintains a healthy level of designated reserves to respond to any unexpected expenditure or manage any temporary shortfalls in donations, grants, or other income sources, without compromising our charitable activities or operations.

As we look ahead to 2024/2025, we anticipate further pressures on external funding sources in the context of new local authority commissioning for voluntary sector services and focus on system-level integration of health and care services across North West London. The shift in funding approaches brings the risk of increased competition for limited funds and more complex and competitive bidding processes. We are committed to adapting and evolving to the changing landscape, which will require greater collaboration with local partners, innovation and creativity, whilst ensuring the voice of the people we support is heard by funders and continues to inform the delivery of local services.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

Reserves Policy

The Charity Commission requires that the trustees develop and periodically review a policy on the financial reserves of the Charity in line with the Charity Commission guidelines. This is to ensure the funds held by the Charity are in line with current needs, bearing in mind any risks, which may be identified. It also aims to ensure that the excess funds are not being accumulated over and above the needs of the Charity. Taking current risks and financial commitments into account, the Trustees of Hillingdon Autistic Care and Support have adopted the following policy:

At the year end the charity holds total funds of £593,392 (2023: £594,649), comprising £205,029 general unrestricted funds (2023: £221,789) £367,897 designated funds (2023: £355,377) and £20,466 restricted funds (2023: £17,483).

Unrestricted reserves are required to:

- Provide a cash flow in the event of late payments of grants or external funding;
- Allow for unplanned expenditure;
- Provide up to six months' salary costs for paid staff and provide for legal costs in the event of the charity being subject to legal action, in particular arising from employment matters; and
- Meet current liabilities in respect of creditors to the charity.

The trustees believe that a minimum of four months running costs would be prudent to cover these eventualities. This will be reviewed every two years.

Restricted Reserves

The Trustees of Hillingdon Autistic Care and Support Limited aim to ensure that restricted funds are used for the purposes for which they have been donated or provided by grant.

Where balances appear in restricted funds this is due to either an underspend or receipt of payments in advance.

All such funds must be used for the purpose of the particular restricted fund and cannot be considered to be part of the general reserve.

In the event of closure of the organisation because of the loss of core funding, all restricted funds remaining when cost of closure have been met will be returned to the funder.

Bankers

The charity uses Barclays for day-to-day banking. The charity also holds savings with Metro Bank in order to maximise protection of funds under the FSCS compensation scheme.

Structure, governance and management Governing Document

Hillingdon Autistic Care & Support Limited (HACS) (Company Number 08328194) is a charitable company limited by guarantee which was incorporated by an original governing document dated 12th December 2012 as amended by Certificate of Incorporation on change of name dated 5th January 2015; as amended by special resolution registered at Companies House on 03 October 2017; as amended by special resolution registered at Companies House on 20th March 2019; as amended by special resolution dated 9th April 2019; registered by Companies House on 17th May 2019 and registered as a charity (number 1183576) on 24th May 2019.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

- Mr J A Friel (Chair)
 - Ms N L Harvey
 - Mr R O Mullings
 - Mr S O'Halloran
 - Mr G J Reynolds
 - Mr N A Smith
 - Ms J Bozic
 - Ms J Palmer
 - Mrs S Savidge
- (Appointed 6 December 2023)

Appointment and Retirement of Directors (Trustees)

The directors of the charitable company (Charity) are its Trustees for the purposes of charity law and throughout the report are collectively referred to as the Trustees. The Directors are Charity Trustees as defined by section 177 of the Charities Act 2011. Trustees have independent control over, and legal responsibility for, the charity's management and administration. We adopted the standard template of Articles of The Charities Commission which outline the minimum number of Directors, Annual General Meeting requirements and procedure for appointing Directors.

We started the financial period (1st April 2023) with a board of 8 Trustees, with a new Trustee joining in December 2023. Our board members are specialists in the areas of Finance, Law and Education, but most importantly the vast majority have lived experience of autism. The Trustees meet at minimum quarterly, with additional sub-committee meetings as required. John Friel was re-appointed Chair on 6th December 2023. The transfer of assets from the former charity (Registered Charity Number 1066859 was completed in March 2023 and we wound down the original charity in accordance with our governing document dated 3rd September 1997. The original charity was removed from the Charities Register on 9th July 2024.

Key Management Remuneration

The pay and remuneration of the charity's key management personnel (KMP) is set by the board of Trustees following initial discussion of benchmarks, parameters and criteria at the Finance Sub-Group level and reports and recommendations to the full Board, who review any final salary decisions of KMP.

Risk management

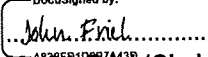
The Trustees have carried out a review of the major risks faced by the Charity. Risk management is central to the ability of any charitable organisation, to deliver its objectives. It is also a statutory requirement for trustees to demonstrate how they are identifying and managing risks being faced by their charity.

No serious incidents were reported to the Charity Commission during this financial year.

Future Plans

The charity plans to continue delivery of our services subject to satisfactory funding arrangements. We were successful in winning the London Borough of Hillingdon's tender for pre-employment services as part of the UK Shared Prosperity Fund. This funding will provide much needed sustainability for our pre-employment support and will enable us to expand the eligibility criteria for the current Skills and Employment service. Our success in securing several adult-focused grants will enable us to pilot new health and wellbeing activities for autistic adults, with a focus on Hillingdon and Ealing with some additional reach in the remaining six boroughs in Northwest London.

The trustees' report was approved by the Board of Trustees.

DocuSigned by:

Mr J A Friel (Chair)
Trustee
Dated: 11/27/2024

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

I report to the trustees on my examination of the financial statements of Hillingdon Autistic Care & Support Limited (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) 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 charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). 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.

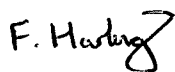
Independent examiner's statement

Since the charity'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 ACCA, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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.



Frank Harling ACCA
Ward Williams Limited

Bay Lodge
36 Harefield Road
Uxbridge
Middlesex
UB8 1PH

Dated: 29/11/2024

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income from:					
Donations and legacies	3	35,769	-	35,769	38,046
Charitable activities	4	440,405	99,437	539,842	471,785
Other trading activities	5	35,075	-	35,075	42,835
Investments	6	4,138	-	4,138	739
Total income		<u>515,387</u>	<u>99,437</u>	<u>614,824</u>	<u>553,405</u>
Expenditure on:					
Raising funds	7	<u>5,614</u>	<u>-</u>	<u>5,614</u>	<u>5,128</u>
Charitable activities	8	<u>514,013</u>	<u>96,454</u>	<u>610,467</u>	<u>677,617</u>
Total resources expended		<u>519,627</u>	<u>96,454</u>	<u>616,081</u>	<u>682,745</u>
Net (outgoing) resources before transfers		<u>(4,240)</u>	<u>2,983</u>	<u>(1,257)</u>	<u>(129,340)</u>
Transfer of funds from Hillingdon Autistic Care & Support (Charity No. 1066859)	13	<u>-</u>	<u>-</u>	<u>-</u>	<u>547,925</u>
Net movement in funds		<u>(4,240)</u>	<u>2,983</u>	<u>(1,257)</u>	<u>418,585</u>
Fund balances at 1 April 2023		<u>577,166</u>	<u>17,483</u>	<u>594,649</u>	<u>176,064</u>
Fund balances at 31 March 2024		<u><u>572,926</u></u>	<u><u>20,466</u></u>	<u><u>593,392</u></u>	<u><u>594,649</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED**BALANCE SHEET****AS AT 31 MARCH 2024**

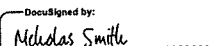
	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		5,750		5,217
Current assets					
Debtors	14	77,824		33,717	
Cash at bank and in hand		598,956		601,237	
		<u>676,780</u>		<u>634,954</u>	
Creditors: amounts falling due within one year	15	(89,138)		(45,522)	
Net current assets			587,642		589,432
Total assets less current liabilities			<u>593,392</u>		<u>594,649</u>
Income funds					
Restricted funds	16		20,466		17,483
<u>Unrestricted funds</u>					
Designated funds	17	367,897		355,377	
General unrestricted funds		<u>205,029</u>		<u>221,789</u>	
			572,926		577,166
			<u>593,392</u>		<u>594,649</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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

The financial statements were approved by the Trustees on 11/28/2024

DocuSigned by:

 C5564284300D487
 Mr N A Smith
 Trustee

Company Registration No. 08328194

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(4,451)		427,679
Investing activities					
Transfer of tangible fixed assets from HACS (Unincorporated)		-		(3,287)	
Purchase of tangible fixed assets		(1,968)		(2,573)	
Interest received		4,138		739	
Net cash generated from/(used in) investing activities			2,170		(5,121)
Financing activities					
(Repayment)/proceeds of borrowings		-		(72,415)	
Net cash used in financing activities			-		(72,415)
Net (decrease)/increase in cash and cash equivalents			(2,281)		350,143
Cash and cash equivalents at beginning of year			601,237		251,094
Cash and cash equivalents at end of year			598,956		601,237

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Hillingdon Autistic Care & Support Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Dudley Place, Off Pinkwell Lane, Hayes, Middlesex, UB3 1PB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Transfers are made from unrestricted to restricted funds to cover any overspends on restricted projects during the year where 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.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Income received in advance of a service is deferred until the criteria for income recognition are met. Income arises in the United Kingdom.

Donations and grants which have the characteristics of a gift are recognised immediately on receipt. This is unless there are time constraints imposed by the donor or conditions or terms are imposed which must be met prior to entitlement passing which are not wholly within the control of the charity.

Grants which have the characteristics of a gift which have restrictions on their usage to certain activities or purposes within the charity are treated as restricted income.

These incoming resources are recognised as donations.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Contractual Income and Grants with performance related conditions are recognised as performance conditions are met (i.e., as related goods and services are provided).

These income resources are recognised as income from charitable activities.

Government grants are recognised on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet.

Investment Income

Investment income is included with receivable.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- (a) Costs of raising funds comprise the costs of seeking grants and donations and other trading activities that raise funds and their associated support costs.
- (b) Expenditure on charitable activities include expenditure associated with the main objectives of the Charity and include both direct costs and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back-office costs, finance and administration personnel, payroll and governance costs which support the Charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold premises	in accordance with the property
Leasehold improvements	in accordance with the property
Operational equipment	25% on cost
Computers and office equipment	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.12 Volunteers and Donated Services, Facilities and Goods

Donated professional services and donated facilities are recognised as income when the charity has control over them, 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 of the Charity is not recognised in the main body of the financial statement, but detail is contained in the Trustees' Report.

On receipt, donated professional services, donated facilities and goods are recognised on the basis 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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2024	2023
	£	£
Donations and gifts	18,606	18,439
Membership fees	17,163	19,607
	<u>35,769</u>	<u>38,046</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	2024 £	2023 £
Family Services	99,075	122,623
My London Social Action	11,600	17,527
Employability Designated	286,308	144,651
LBH Community Grant	40,000	91,800
Sister of the Holy Cross	3,333	-
BBC Children in Need 1044	5,000	-
London Marathon Trust	17,187	-
Three Guineas Trust	10,000	16,200
Imperial College Compassionate Communities	3,750	563
National Lottery Community Fund	3,663	6,010
LBH/CNWL Wellbeing Hub	13,585	7,085
Rural Tea Room	-	52,770
GLA Young Londoners Fund	-	4,050
AP Taylor	1,500	1,500
LB Ealing Adult Support	7,750	-
Global	4,865	-
London Youth Summer Skills	3,030	-
Orchyd	2,000	-
Rethink NWL Suicide Prevention	19,212	-
Alstom	6,547	-
Adult Support	1,437	7,006
	<u>539,842</u>	<u>471,785</u>
Analysis by fund		
Unrestricted funds	440,405	
Restricted funds	99,437	
	<u>539,842</u>	
For the year ended 31 March 2023		
Unrestricted funds		374,135
Restricted funds		97,650
		<u>471,785</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Other trading activities

	2024	2023
	£	£
Fundraising events	<u>35,075</u>	<u>42,835</u>

6 Investments

	2024	2023
	£	£
Interest receivable	<u>4,138</u>	<u>739</u>

7 Raising funds

	2024	2023
	£	£
<u>Fundraising and publicity</u>	5,614	5,128
Other fundraising costs	<u>5,614</u>	<u>5,128</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable activities

	2024 £	2023 £
Depreciation and impairment	1,435	643
Employability	226,824	271,324
Children and Family Services	176,978	215,729
Adult Support	48,645	53,421
	<u>453,882</u>	<u>541,117</u>
Share of support costs (see note 9)	151,785	131,400
Share of governance costs (see note 9)	4,800	5,100
	<u>610,467</u>	<u>677,617</u>
Analysis by fund		
Unrestricted funds	514,013	
Restricted funds	96,454	
	<u>610,467</u>	
For the year ended 31 March 2023		
Unrestricted funds		506,712
Restricted funds		170,905
		<u>677,617</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Staff costs	125,508	-	125,508	99,731
IT consumables and support costs	5,320	-	5,320	6,596
Repairs and maintenance	82	-	82	84
Office supplies and expenses	3,310	-	3,310	4,255
Utility costs	3,717	-	3,717	3,672
Legal and professional fees	2,546	-	2,546	4,893
Telecommunications costs	2,107	-	2,107	3,566
Subscriptions and licences	403	-	403	1,303
Bank and finance charges	895	-	895	871
Insurances	2,897	-	2,897	2,679
Rent	5,000	-	5,000	3,750
Accountancy/Independent examination fee	-	4,800	4,800	5,100
	<u>151,785</u>	<u>4,800</u>	<u>156,585</u>	<u>136,500</u>
Analysed between				
Charitable activities	<u>151,785</u>	<u>4,800</u>	<u>156,585</u>	<u>136,500</u>

Governance costs includes payments for Independent Examiners fees of £4,800 including VAT to the current advisors. (2023: £4,500 including VAT to current advisors, along with accountancy fees for other services of £1,800 including VAT. It also included an over provision adjustment from 31.03.22 of £1,200 relating to the previous independent examiners).

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2023: £Nil).

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Employees

Number of employees

The average monthly number employees during the year was:

	2024 Number	2023 Number
Charitable activities	29	35
Management and administration	4	4
	<u>33</u>	<u>39</u>

Employment costs

	2024 £	2023 £
Wages and salaries	503,339	542,685
Social security costs	38,982	39,941
Other pension costs	17,321	14,844
	<u>559,642</u>	<u>597,470</u>

The key management of the charity are the Operations Director and Chief Executive. Their total benefits were £131,873 (2023: £123,629).

Included in Wages and salaries were redundancy costs of £Nil (2023: £8,530).

The number of employees whose annual remuneration was £60,000 or more were:

	2024 Number	2023 Number
£60,000 to £69,999	<u>2</u>	<u>2</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Tangible fixed assets

	Leasehold premises	Leasehold improvements	Operational equipment	Computers and office equipment	Total
	£	£	£	£	£
Cost					
At 1 April 2023	673	6,800	19,486	52,614	79,573
Additions	-	-	-	1,968	1,968
At 31 March 2024	673	6,800	19,486	54,582	81,541
Depreciation and impairment					
At 1 April 2023	378	3,808	19,486	50,684	74,356
Depreciation charged in the year	27	272	-	1,136	1,435
At 31 March 2024	405	4,080	19,486	51,820	75,791
Carrying amount					
At 31 March 2024	268	2,720	-	2,762	5,750
At 31 March 2023	295	2,992	-	1,930	5,217

13 Transfer of assets in the previous year

The surplus of the charity in the 2023 year of £418,585 was made following a transfer of funds from its sister Charity, Hillingdon Autistic Care & Support (Charity No. 1066859). This was an unincorporated charity which was under the common control of the trustees, and all of its activities and operations have now been transferred across into the charitable company.

Without the above transfer of funds, the previous year would have shown a deficit of £129,340, compared to a deficit this year of £1,257.

14 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	43,179	27,095
Other debtors	-	1,592
Prepayments and accrued income	34,645	5,030
	77,824	33,717

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	611	1,250
Other creditors	969	660
Accruals and deferred income	87,558	43,612
	<u>89,138</u>	<u>45,522</u>

Included in Accruals and deferred income are income amounts deferred totalling £52,965 (2023: £20,775) for projects and/or programmes which relate to the following financial year.

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2023 £	Movement in funds		Balance at 31 March 2024 £
		Incoming resources £	Resources expended £	
Children in Need	303	5,000	(5,303)	-
HACS Family Support	9,580	-	(9,580)	-
Sensory Room/David Yarrow	4,698	-	-	4,698
The Hedley Foundation	2,902	-	-	2,902
Sisters of the Holy Cross	-	3,333	(3,333)	-
Three Guineas Trust	-	10,000	(10,000)	-
Imperial College Compassionate Communities	-	3,750	(3,316)	434
My London Social Action	-	11,600	(11,600)	-
AP Taylor	-	1,500	(1,500)	-
National Lottery Awards for All	-	3,663	(3,663)	-
London Marathon Trust	-	17,187	(17,130)	57
Global	-	4,865	(1,115)	3,750
Alstom	-	6,547	(6,517)	30
LB Ealing Adult Support	-	7,750	(7,720)	30
London Youth Summer Skills	-	3,030	(3,030)	-
Orchyd	-	2,000	(2,000)	-
Rethink NWL Suicide Prevention	-	19,212	(10,647)	8,565
	<u>17,483</u>	<u>99,437</u>	<u>(96,454)</u>	<u>20,466</u>

Purpose of restricted funds:

These funds relate to unspent money from donations and other incoming sources where the funder has specified what the money must be spent on, and the trustees do not have the power to use the funds for other purposes.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Unrestricted funds

The income funds of the charity include a general fund and designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2023	Movement in funds		Balance at 31 March 2024
	£	Incoming resources	Resources expended	£
General fund	221,789	114,982	(131,742)	205,029
Family Services Designated	142,155	99,075	(130,616)	110,614
Employability Designated	157,082	286,308	(227,578)	215,812
Adult Support Designated	56,140	1,437	(19,669)	37,908
LBH/CNWL Wellbeing Hub	-	13,585	(10,022)	3,563
	<u>577,166</u>	<u>515,387</u>	<u>(519,627)</u>	<u>572,926</u>

Purpose of unrestricted funds:

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.

18 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fund balances at 31 March 2024 are represented by:			
Tangible assets	5,750	-	5,750
Current assets/(liabilities)	<u>567,176</u>	<u>20,466</u>	<u>587,642</u>
	<u>572,926</u>	<u>20,466</u>	<u>593,392</u>

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	<u>2,710</u>	<u>2,920</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Related party transactions

Included in last year's financial statements Hillingdon Autistic Care & Support (charity No. 10668590), an unincorporated charity under common control of the trustees, transferred all its assets as at 31 March 2023 to the Charity totalling £547,925.

21 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 single controlling party.

Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up, for payments of the debts and liabilities of the company, such amount as may be required, not exceeding £10.

22 Cash generated from operations	2024 £	2023 £
(Deficit)/surplus for the year	(1,257)	418,585
Adjustments for:		
Investment income recognised in statement of financial activities	(4,138)	(739)
Depreciation and impairment of tangible fixed assets	1,435	643
Movements in working capital:		
(Increase)/decrease in debtors	(44,107)	1,500
Increase in creditors	43,616	7,690
Cash (absorbed by)/generated from operations	(4,451)	427,679

23 Analysis of changes in net funds

The charity had no debt during the year.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

England & Wales - Charity number 1183576

Accounts

Charity Registration No. 1183576

Company Registration No. 08328194 (England and Wales)

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J A Friel (Chair) Ms N L Harvey Mr R O Mullings Mr S O'Halloran Mr G J Reynolds Mr N A Smith Ms J Bozic Ms J Palmer	(Appointed 12 January 2023)
Charity number	1183576	
Company number	08328194	
Principal address	Dudley Place Off Pinkwell Lane Hayes Middlesex UB3 1PB	
Registered office	Dudley Place Off Pinkwell Lane Hayes Middlesex UB3 1PB	
Independent examiner	Mr F Harling Ward Williams Bay Lodge 36 Harefield Road Uxbridge Middlesex UB8 1PH	
Bankers	Barclays Bank PLC Leicester LE1 1WB Metro Bank Plc 50 High Street Uxbridge UB8 1UT	
Website	www.hacs.org.uk	

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

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HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Objectives and Aims

HACS is a local charity based in the London Borough of Hillingdon supporting autistic children, young people, adults and their families. Through the provision of high-quality Children and Young People's services, Skills and Employment activities, Family Support, Training, Adult Support and Autism Awareness the aim of the charity is to minimise disability and maximise ability of autistic people so that they may lead purposeful and fulfilling lives. The Charity strives to improve quality of life for autistic children, adults and their families through continued efforts to raise awareness of autism, campaigning for appropriate support at local and national levels and by promoting inclusion in universal services.

Statement of Public Benefit

In planning our provision of services provided to our members and the wider community, the Company Directors (herein Trustees) of HACS have given full consideration to the Charity Commission's guidance on Public Benefit as outlined within the Charities Act 2011 (section 4) to ensure that our activities continue to fulfill our Objects as outlined within the Hillingdon Autistic Care and Support Limited (HACS) Articles of Association dated 9th April 2019 (registered by Companies House 17/05/2019). The Charity has complied with the legal requirements of the Charities Act and in accordance with Charities (Accounts and Reports) Regulations 2008 we have complied with that duty.

How Our Activities Deliver Public Benefit

Our organisation has a strong reputation locally and we are well-connected in the heart of our local community, providing services that support not only autistic people and their families, but also encourage the wider public to understand, accept and support autistic people. We contribute to a more vibrant community life in Hillingdon through our strong community presence, in both direct service delivery and also fundraising events. We enable community integration of autistic people and those with learning disabilities, so that they can go beyond just physically living in the community but develop a sense of belonging to community life and take their place as respected and valued members of their community. We do this in many ways, not only through actively forging pathways to inclusive education, employment and independent living, but through active participation and representation at our fundraising events, supporting them to make a contribution to the charity and take on valued roles in the organisation.

Our accessible, open-door culture means that we act as a first port of call to people in crisis and are trusted by local residents to provide a safe, familiar space to receive practical support. Our strong local networks and partnerships enable us to quickly link families/individuals to other local services when necessary. Our distinctive offer of person-centred, inclusive support embedded in our local community enables us to build relationships with the people we support for longer. Most people that we support have complex needs, meaning they are the furthest away from inclusion in mainstream services or the labour market. Our supportive relationships with the people we support enable us to "travel the distance" with our clients, celebrating the smallest of achievements along the way. We have an excellent understanding of local issues, both existing and emerging that impact our community. HACS actively contribution to service design for autistic people and those with learning disabilities in Hillingdon, through a variety of local partnerships such as the Autism Partnership Board, Carer's Strategy Group and Supported Employment forum. We jointly facilitate the Hillingdon Expert Reference Group (ERG) for Autism with partner Charity Centre for ADHD and Autism Support (CAAS) which provides a forum for autistic adults to meet monthly to discuss local topics of interest and progress against local priorities for autistic people.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Staff and Volunteers

During this financial period, our Charitable activities were carried out by a team of 19 dedicated employees, supported by a team of over 25 sessional workers who support the delivery of our various projects. We said goodbye to several of our staff this year who have moved onto new pastures new. We thank them for their dedication to the Charity's work and wish them well in their new ventures. We warmly welcomed three new job coaches to the Skills and Employment Team and an Interim Children and Young People's Service Manager.

Our staff are the backbone of our organization. Their work ethic and commitment to the people we support has been unfailing and they truly are our most valuable asset. We are proud to watch our staff team grow and develop in their roles and remain committed to investing in our people, through a range of training opportunities and a strong focus on wellbeing so that we maintain a productive and healthy workforce. During this year we celebrated staff furthering their academic studies with colleagues achieving the IPSEA SEND Law Level 2 accreditation, Post Graduate Certificate in Autism and Asperger Syndrome as well as four job coaches completing their Training in Systematic Instruction (TSI) accreditation.

Our team of dedicated volunteers are crucial to the sustainability and success of our organization and we would like to extend our sincere thanks to all the volunteers who give something back to our local community by giving up their time to support our work. Our volunteer roles include fundraising activities such as gift wrapping in local shopping centres, representing the Charity at exhibition events, and supporting our Employment programme at the Rural Tea Rooms.

We are grateful to the various teams of corporate volunteers who have supported us this year, including Hasbro, Co-Op, Nationwide and Canon.

Achievements and performance

Charitable Activities, Achievements & Performance

During this financial period, we were proud to mark our 25th anniversary of providing support for autistic people and their families in Hillingdon. We celebrated this milestone at our annual Glitz and Glam fundraising event which raised over £17,000.

We returned to full business-as-usual, face-to-face delivery for all services following the interruption of Covid restrictions for the previous two years. However, in response to the changing post-pandemic world and feedback from the families we support, our Family Support and Training services have maintained additional virtual options to complement our face-to-face activity and allow maximum flexibility for parents/carers.

2022/2023 at a glance:

- In 2022/23, we responded to 563 new enquiries (who have not previously accessed our service) for information, advice and guidance, of which 436 were parents/carers seeking Family Support. An additional 386 parents/carers previously known to the service before this year also accessed advice, guidance or support from the Family Support Team. Support for those who contacted us may have ranged from short-term engagement, such as a telephone helpline call, to more intensive users who have received a high degree of 1-2-1 support for longer-term issues such as school placement breakdown
- Launch of the "Waiting Well" pilot programme for parents/carers on the waiting list for a diagnostic assessment for their child. We ran three cohorts of this programme, offering a 6-week Introduction to Autism course with wraparound one-to-one Family Support, funded by Hillingdon Health and Care Partners (via Hillingdon CCG). A fourth cohort is planned for April 2023
- We delivered 22 workshops for a range of groups including parent/carers, professionals and autistic adults. We covered a range of topics from an introduction to Autism through to more specialist areas such as Transition to Adulthood and Promoting Positive Behaviour
- 97 young people attended our Saturday club, holiday Playschemes and weekly Youth Clubs

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

- London Borough of Hillingdon appointed us as Holiday Activities and Food (HAF) provider for Summer 2022, enabling us to offer 96 fully funded places with a free hot meal to 27 young people
- We piloted a brand-new Wellbeing Hub for young adults aged 16-25 years, funded by Awards for All and CNWL/London Borough of Hillingdon offering social activities and one-to-one mentoring/advice. A peer-led group learning programme will be offered in April 2023.
- 65 young people and adults accessed our Skills and Employment programme, of which 25 have completed supported work placements. This is through our Step Up programme, DFN Project SEARCH programme and post-employment support through the DWP Access to Work scheme
- 13 young people secured paid employment with employers such as Savers, Coy Carp Inn, Uxbridge College and internal roles at HACS.
- We achieved an 82% success rate on Project Search, which well exceeds the national DFN Project Search Average of 70%.
- We provided support for 58 autistic adults through our Autism Hub (for those without co-occurring learning disability, funded by Hillingdon CCG) and our Get Together social programme for adults with autism with or without co-occurring learning disabilities
- We were proud to facilitate a bespoke recruitment event in partnership with Carers Trust Hillingdon to offer their young adult carers flexible paid employment opportunities which are ideally suited to people with caring responsibilities. We offered a guaranteed interview to any young person attending the event. The event was attended by 11 young carers, of which 3 joined our team as paid sessional workers.
- In December 2022, we received approval from The Hillingdon Hospitals NHS Foundation Trust to run a Project Search site at the main Hillingdon hospital site. This will be the Charity's second supported internship programme, increasing capacity from 12 to 24 full time placements for young people aged 17-24 with an EHCP, from September 2023.
- The Director of Operations has been elected by 3ST to represent Hillingdon's voluntary sector as a borough-based representative. 3ST was developed to respond to the changing structures in health and care commissioning and collectively we aims to improve how statutory health and care services engage with and invest in the third sector.

Financial review

The Charity made a deficit for the year, before the £547,925 transfer of assets from its sister unincorporated charity, Hillingdon Autistic Care & Support Limited (Charity Number: 10668590), of £129,340 (2022: £125,781 surplus). This deficit was due to the planned use of the reserves previously built up by the Charity.

We continue to benefit from multi-year grants (Children in Need) secured in previous financial years. We have focused on fundraising and traded income to give the organisation greater flexibility and agility in managing our finances and delivering our vision. Additionally, we were successful in the following grants:

- Three Guineas Trust (£16,200)
- AP Taylor Trust (£1,500)
- GLA My London – partner bid with Ealing & Hounslow CVS (Year 1 - £17,500, Year 2, £11,000)
- National Lottery Awards for All - £9,673
- CNWL/LBH Young Adult Mental Health - £14,670
- London Marathon Active Spaces - £24,368

We have raised over £64,000 from local fundraising and donations, as well as over £163,000 in traded income through various income streams, such as Project Search, DWP Access to Work and consultancy projects. We secured significant funding from CCG in the prior financial year 21/22, of which £127,000 was deferred until 2022/23.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Rising costs due to inflation, salary costs and the UK energy crisis have put pressure on our operational budgets which will continue into 2023/2024, with grant and contract values failing to keep up with the rate of inflation. Charities have never been more tightly squeezed. It is likely that we will see a negative impact on fundraising and donation income as the public cope with rising household costs. However, the Board of Trustees are confident that the charity remains financially resilient and have a healthy level of designated reserves to continue focusing on our core services and achievement of our charitable aims and objectives.

Reserves Policy

The Charity Commission requires that the trustees develop and periodically review a policy on the financial reserves of the Charity in line with the Charity Commission guidelines. This is to ensure the funds held by the Charity are in line with current needs, bearing in mind any risks, which may be identified. It also aims to ensure that the excess funds are not being accumulated over and above the needs of the Charity. Taking current risks and financial commitments into account, the Trustees of Hillingdon Autistic Care and Support have adopted the following policy:

At the year end the charity holds total funds of £594,649 (2022: £176,064), comprising £221,789 general unrestricted funds (2022: £50,000) £355,377 designated funds (2022: £112,992) and £17,483 restricted funds (2022: £13,072).

Unrestricted reserves are required to:

- Provide a cash flow in the event of late payments of grants or external funding;
- Allow for unplanned expenditure;
- Provide up to six months' salary costs for paid staff and provide for legal costs in the event of the charity being subject to legal action, in particular arising from employment matters; and
- Meet current liabilities in respect of creditors to the charity.

The trustees believe that a minimum of four month's running costs would be prudent to cover these eventualities. This is usually reviewed every two years, however will be reviewed again in 2023/24 due to inflation and continued increases to salary and overhead costs.

Restricted Reserves

The Trustees of Hillingdon Autistic Care and Support Limited aim to ensure that restricted funds are used for the purposes for which they have been donated or provided by grant.

Where balances appear in restricted funds this is due to either an underspend or receipt of payments in advance.

All such funds must be used for the purpose of the particular restricted fund and cannot be considered to be part of the general reserve.

In the event of closure of the organisation because of the loss of core funding, all restricted funds remaining when cost of closure have been met will be returned to the funder.

Risk management

The Trustees have carried out a review of the major risks faced by the Charity. Risk management is central to the ability of any charitable organisation, to deliver its objectives. It is also a statutory requirement for trustees to demonstrate how they are identifying and managing risks being faced by their charity.

No serious incidents were reported to the Charity Commission during this financial year.

Future Plans

Our focus for the year ahead will be on securing replacement funding for multi-year grants which are coming to an end in 2023. We will also be working hard to ensure the organisation is prepared for the shift from local authority voluntary sector grants to commissioned services. We look forward to officially launching the new Project Search programme at Hillingdon Hospital from September 2023. The Trustees are committed to good governance and welcome the latest edition of The Charity Governance Code as a tool to support our continuous improvement.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management Governing Document

Hillingdon Autistic Care & Support Limited (HACS) (Company Number 08328194) is a charitable company limited by guarantee which was incorporated by an original governing document dated 12th December 2012 as amended by Certificate of Incorporation on change of name dated 5th January 2015; as amended by special resolution registered at Companies House on 03 October 2017; as amended by special resolution registered at Companies House on 20th March 2019; as amended by special resolution dated 9th April 2019; registered by Companies House on 17th May 2019 and registered as a charity (number 11833576) on 24th May 2019.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J A Friel (Chair)

Ms N L Harvey

Mr R O Mullings

Ms M M Nettleton

(Resigned 12 January 2023)

Mr S O'Halloran

Mr G J Reynolds

Mr N A Smith

Ms J Bozic

(Appointed 12 January 2023)

Ms J Palmer

Appointment and Retirement of Directors (Trustees)

The directors of the charitable company (Charity) are its Trustees for the purposes of charity law and throughout the report are collectively referred to as the Trustees. The Directors are Charity Trustees as defined by section 177 of the Charities Act 2011. Trustees have independent control over, and legal responsibility for, the charity's management and administration. We adopted the standard template of Articles of The Charities Commission which outline the minimum number of Directors, Annual General Meeting requirements and procedure for appointing Directors.

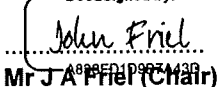
We started the financial period (1st April 2022) with a board of 8 Trustees. Our board members are specialists in the areas of Finance, Law and Education, but most importantly the vast majority have lived experience of autism. The Trustees meet at minimum quarterly, with additional sub-committee meetings as required. John Friel was re-appointed Chair on 12th January 2023 and Janine Bozic was appointed as a new Director on 12th January 2023. The transfer of assets from the former charity (Registered Charity Number 1066859) has now been completed and we are currently in the process of winding down the original charity in accordance with our governing document dated 3rd September 1997. Given the natural cross-over of activities between the two charities, in preparing this report, the "Achievements and Performance Review" sub-section has been duplicated in the Trustee reports for both charities.

Key Management Remuneration

The pay and remuneration of the charity's key management personnel (KMP) is set by the board of Trustees following initial discussion of benchmarks, parameters and criteria at the Finance Sub-Group level and reports and recommendations to the full Board, who review any final salary decisions of KMP.

The trustees' report was approved by the Board of Trustees.

DocuSigned by:


Mr J A Friel (Chair)

Trustee 12/4/2023

Dated:

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

I report to the trustees on my examination of the financial statements of Hillingdon Autistic Care & Support Limited (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) 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 charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). 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.

Independent examiner's statement

Since the charity'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 ACCA, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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.



Frank Harling ACCA
Ward Williams

Bay Lodge
36 Harefield Road
Uxbridge
Middlesex
UB8 1PH

Dated: 5/12/2023.....

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<u>Income from:</u>					
Donations and legacies	3	38,046	-	38,046	19,880
Charitable activities	4	374,135	97,650	471,785	374,612
Other trading activities	5	42,835	-	42,835	56,413
Investments	6	739	-	739	255
Total income		455,755	97,650	553,405	451,160
<u>Expenditure on:</u>					
Raising funds	7	5,128	-	5,128	1,607
Charitable activities	8	506,712	170,905	677,617	323,772
Total resources expended		511,840	170,905	682,745	325,379
Net (outgoing)/incoming resources before transfers		(56,085)	(73,255)	(129,340)	125,781
Transfer of funds from Hillingdon Autistic Care & Support (Charity No. 1066859)		470,265	77,660	547,925	-
Transfers between funds		(6)	6	-	-
Net movement in funds		414,174	4,411	418,585	125,781
Fund balances at 1 April 2022		162,992	13,072	176,064	50,283
Fund balances at 31 March 2023		577,166	17,483	594,649	176,064

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED**BALANCE SHEET****AS AT 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		5,217		-
Current assets					
Debtors	14	33,717		35,217	
Cash at bank and in hand		601,237		251,094	
		<u>634,954</u>		<u>286,311</u>	
Creditors: amounts falling due within one year	15	<u>(45,522)</u>		<u>(37,832)</u>	
Net current assets			589,432		248,479
Total assets less current liabilities			594,649		248,479
Creditors: amounts falling due after more than one year	16		-		(72,415)
Net assets			<u>594,649</u>		<u>176,064</u>
Income funds					
Restricted funds	17		17,483		13,072
<u>Unrestricted funds</u>					
Designated funds	18	355,377		112,992	
General unrestricted funds		<u>221,789</u>		<u>50,000</u>	
			577,166		162,992
			<u>594,649</u>		<u>176,064</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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

The financial statements were approved by the Trustees on 12/5/2023

DocuSigned by:

Nicholas Smith

Mr N A Smith

Trustee

Company Registration No. 08328194

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	23		427,679		125,598
Investing activities					
Transfer of tangible fixed assets from HACS (Unincorporated)		(3,287)		-	
Purchase of tangible fixed assets		(2,573)		-	
Interest received		739		255	
Net cash (used in)/generated from investing activities			(5,121)		255
Financing activities					
(Repayment)/proceeds of borrowings		(72,415)		57,303	
Net cash (used in)/generated from financing activities			(72,415)		57,303
Net increase in cash and cash equivalents			350,143		183,156
Cash and cash equivalents at beginning of year			251,094		67,938
Cash and cash equivalents at end of year			601,237		251,094

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Hillingdon Autistic Care & Support Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Dudley Place, Off Pinkwell Lane, Hayes, Middlesex, UB3 1PB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Transfers are made from unrestricted to restricted funds to cover any overspends on restricted projects during the year where 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.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Income received in advance of a service is deferred until the criteria for income recognition are met. Income arises in the United Kingdom.

Donations and grants which have the characteristics of a gift are recognised immediately on receipt. This is unless there are time constraints imposed by the donor or conditions or terms are imposed which must be met prior to entitlement passing which are not wholly within the control of the charity.

Grants which have the characteristics of a gift which have restrictions on their usage to certain activities or purposes within the charity are treated as restricted income.

These incoming resources are recognised as donations.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Contractual Income and Grants with performance related conditions are recognised as performance conditions are met (i.e., as related goods and services are provided).

These income resources are recognised as income from charitable activities.

Government grants are recognised on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet.

Investment Income

Investment income is included with receivable.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- (a) Costs of raising funds comprise the costs of seeking grants and donations and other trading activities that raise funds and their associated support costs.
- (b) Expenditure on charitable activities include expenditure associated with the main objectives of the Charity and include both direct costs and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back-office costs, finance and administration personnel, payroll and governance costs which support the Charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold premises	in accordance with the property
Leasehold improvements	in accordance with the property
Operational equipment	25% on cost
Computers and office equipment	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.12 Volunteers and Donated Services, Facilities and Goods

Donated professional services and donated facilities are recognised as income when the charity has control over them, 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 of the Charity is not recognised in the main body of the financial statement, but detail is contained in the Trustees' Report.

On receipt, donated professional services, donated facilities and goods are recognised on the basis 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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2023	2022
	£	£
Donations and gifts	18,439	7,981
Membership fees	19,607	11,899
	<u>38,046</u>	<u>19,880</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	2023	2022
	£	£
Family Services	122,623	46,699
My London Social Action	17,527	5,000
Employability Designated	144,651	144,661
LBH Community Grant	91,800	45,900
Sister of the Holy Cross	-	7,997
BBC Children in Need Youth	-	7,700
LBH Ward Budget	-	250
Three Guineas Trust	16,200	14,200
LHC Locality communities	-	8,987
Imperial College Compassionate Communities	563	-
National Lottery Community Fund	6,010	-
LBH Wellbeing hub	7,085	-
Rural Tea Room	52,770	37,486
GLA Young Londoners Fund	4,050	25,110
AP Taylor	1,500	1,500
Adult Support	7,006	29,122
	<u>471,785</u>	<u>374,612</u>
Analysis by fund		
Unrestricted funds	374,135	
Restricted funds	97,650	
	<u>471,785</u>	
For the year ended 31 March 2022		
Unrestricted funds		226,801
Restricted funds		147,811
		<u>374,612</u>

5 Other trading activities

	2023	2022
	£	£
Fundraising events	<u>42,835</u>	<u>56,413</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2023****6 Investments**

	2023	2022
	£	£
Interest receivable	<u>739</u>	<u>255</u>

7 Raising funds

	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	<u>5,128</u>	<u>1,607</u>
	<u>5,128</u>	<u>1,607</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Charitable activities

	2023 £	2022 £
Depreciation and impairment	643	-
Employability	271,324	132,256
Recreation	141,605	90,962
Adult Support	53,421	44,778
Family Support	74,124	-
Management and Admin	-	27,436
	<u>541,117</u>	<u>295,432</u>
Share of support costs (see note 9)	131,400	25,340
Share of governance costs (see note 9)	5,100	3,000
	<u>677,617</u>	<u>323,772</u>
Analysis by fund		
Unrestricted funds	506,712	
Restricted funds	170,905	
	<u>677,617</u>	
For the year ended 31 March 2022		
Unrestricted funds		188,428
Restricted funds		135,344
		<u>323,772</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9	Support costs	Support costs	Governance costs	2023	2022
		£	£	£	£
	Staff costs	99,731	-	99,731	16,430
	IT consumables and support costs	6,596	-	6,596	-
	Repairs and maintenance	84	-	84	92
	Office supplies and expenses	4,255	-	4,255	129
	Utility costs	3,672	-	3,672	1,798
	Legal and professional fees	4,893	-	4,893	5,433
	Telecommunications costs	3,566	-	3,566	228
	Subscriptions and licences	1,303	-	1,303	1,008
	Bank and finance charges	871	-	871	222
	Insurances	2,679	-	2,679	-
	Rent	3,750	-	3,750	-
	Accountancy/Independent examination fee	-	5,100	5,100	3,000
		<u>131,400</u>	<u>5,100</u>	<u>136,500</u>	<u>28,340</u>
	Analysed between				
	Charitable activities	<u>131,400</u>	<u>5,100</u>	<u>136,500</u>	<u>28,340</u>

Governance costs includes payments for Independent Examiners fees of £4,500 including VAT to the current advisors, along with accountancy fees for other services of £1,800 including VAT. It also includes an over provision adjustment from last year of £1,200 relating to the previous independent examiners (2022: £3,000 relating to previous independent examiners).

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2022: £Nil).

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Employees

Number of employees

The average monthly number employees during the year was:

	2023 Number	2022 Number
Charitable activities	35	7
Management and administration	4	1
	<u>39</u>	<u>8</u>

Employment costs

	2023 £	2022 £
Wages and salaries	542,685	230,716
Social security costs	39,941	19,437
Other pension costs	14,844	7,288
	<u>597,470</u>	<u>257,441</u>

The key management of the charity are the Operations Director and Chief Executive. Their total benefits were £123,629 (2022: £59,131 regarding Operations Director only).

Included in Wages and salaries were redundancy costs of £8,530 (2022: £nil).

The number of employees whose annual remuneration was £60,000 or more were:

	2023 Number	2022 Number
£60,000 to £69,999	<u>2</u>	<u>-</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Tangible fixed assets

	Leasehold premises	Leasehold improvements	Operational equipment	Computers and office equipment	Total
	£	£	£	£	£
Cost					
Transfer from HACS Charity	673	6,800	19,486	50,041	77,000
Additions	-	-	-	2,573	2,573
At 31 March 2023	673	6,800	19,486	52,614	79,573
Depreciation and impairment					
Transfer from HACS Charity	378	3,808	19,486	50,041	73,713
Depreciation charged in the year	-	-	-	643	643
At 31 March 2023	378	3,808	19,486	50,684	74,356
Carrying amount					
At 31 March 2023	295	2,992	-	1,930	5,217

13 Financial instruments

	2023 £	2022 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	28,687	-
Carrying amount of financial liabilities		
Measured at amortised cost	45,522	110,247

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	27,095	-
Other debtors	1,592	-
Prepayments and accrued income	5,030	35,217
	33,717	35,217

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2023****15 Creditors: amounts falling due within one year**

	2023	2022
	£	£
Trade creditors	1,250	-
Other creditors	660	292
Accruals and deferred income	43,612	37,540
	<u>45,522</u>	<u>37,832</u>

Included in Accruals and deferred income are income amounts deferred totalling £20,775 (2022: £31,871) for projects and/or programmes which relate to the following financial year.

16 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Hillingdon Autistic Care & Support - Unincorporated Charity	-	72,415
	<u>-</u>	<u>72,415</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2022	Incoming resources	Movement in funds		Transfer between funds	Balance at 31 March 2023
	£	£	Resources expended	Transfer from HACS Charity	£	£
Neighbourly grant	400	-	(400)	-	-	-
Brookfield LBH	205	-	(205)	-	-	-
Sisters of the Holy Cross	-	-	(8)	8	-	-
Three Guineas Trust	144	16,200	(16,344)	-	-	-
Imperial College Compassionate Communities	1,012	563	(1,575)	-	-	-
LBH Ward Budget	196	-	(196)	-	-	-
My London Social Action	-	17,527	(17,527)	-	-	-
AP Taylor	-	1,500	(1,500)	-	-	-
CIN Youth Futures	-	-	(605)	605	-	-
Young Londoners	11,115	4,050	(15,165)	-	-	-
Children in Need	-	-	(11,341)	11,644	-	303
LBH Community Grant	-	51,800	(51,800)	-	-	-
HACS Family Support	-	-	(47,705)	57,285	-	9,580
Sensory Room/David Yarrow	-	-	-	4,698	-	4,698
LHC Adult Support	-	-	(518)	518	-	-
The Hedley Foundation	-	-	-	2,902	-	2,902
National Lottery Awards for All	-	6,010	(6,016)	-	6	-
	<u>13,072</u>	<u>97,650</u>	<u>(170,905)</u>	<u>77,660</u>	<u>6</u>	<u>17,483</u>

Purpose of restricted funds:

These funds relate to unspent money from donations and other incoming sources where the funder has specified what the money must be spent on, and the trustees do not have the power to use the funds for other purposes.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Unrestricted funds

The income funds of the charity include a general fund and designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2022	Incoming resources	Movement in funds		Transfers between funds	Balance at 31 March 2023
	£	£	Resources expended	Transfer from HACS Charity	£	£
General fund	50,000	190,011	(107,594)	111,378	(22,006)	221,789
Family Services	39,106	61,202	(86,155)	117,002	11,000	142,155
Employability Designated	73,886	197,421	(224,505)	99,280	11,000	157,082
Pre-Diagnostic Support 0-17	-	-	(34,822)	34,822	-	-
Adult Support	-	36	(47,650)	103,754	-	56,140
Brookfield Cafe	-	-	(4,029)	4,029	-	-
CNWL Wellbeing Hub	-	7,085	(7,085)	-	-	-
	<u>162,992</u>	<u>455,755</u>	<u>(511,840)</u>	<u>470,265</u>	<u>(6)</u>	<u>577,166</u>

Purpose of unrestricted funds:

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.

19 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	5,217	-	5,217
Current assets/(liabilities)	571,949	17,483	589,432
	<u>577,166</u>	<u>17,483</u>	<u>594,649</u>

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	<u>2,920</u>	<u>2,500</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Related party transactions

During the year the Charity received payments totalling £Nil (2022: £104,002) from Hillingdon Autistic Care & Support (charity No. 10668590), an unincorporated charity under common control of the trustees. The balance outstanding at the year end due to Hillingdon Autistic Care & Support was £Nil (2022: £72,415).

Hillingdon Autistic Care & Support transferred all its assets as at 31 March 2023 to the Charity totalling £547,925. Please see the trustees report on pages 1-5 for more information.

22 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 single controlling party.

Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up, for payments of the debts and liabilities of the company, such amount as may be required, not exceeding £1.

23 Cash generated from operations	2023 £	2022 £
Surplus for the year	418,585	125,781
Adjustments for:		
Investment income recognised in statement of financial activities	(739)	(255)
Depreciation and impairment of tangible fixed assets	643	-
Movements in working capital:		
Decrease/(increase) in debtors	1,500	(35,217)
Increase in creditors	7,690	35,289
Cash generated from operations	427,679	125,598

24 Analysis of changes in net funds

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	251,094	350,143	601,237
Loans falling due after more than one year	(72,415)	72,415	-
	<u>178,679</u>	<u>422,558</u>	<u>601,237</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

England & Wales - Charity number 1183576

Accounts

REGISTERED COMPANY NUMBER: 08328194 (England and Wales)
REGISTERED CHARITY NUMBER: 1183576 (England and Wales)

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Cox Costello & Horne
Chartered Accountants and Tax Advisors
26 Main Avenue
Moor Park
HA6 2HJ

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2022

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**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2022**

TRUSTEES	Mr J A Friel Ms N L Harvey Mr R O Mullings Ms M M Nettleton Mr S O'Halloran Mr G J Reynolds Mr N A Smith
COMPANY SECRETARY	Ms J Palmer – appointed 23-02-22
REGISTERED OFFICE	Dudley Place Off Pinkwell Lane Hayes Middlesex UB3 1PB
REGISTERED COMPANY NUMBER	08328194 (England and Wales)
REGISTERED CHARITY NUMBER	1183576 (England and Wales)
INDEPENDENT EXAMINER	Cox Costello & Horne Chartered Accountants and Tax Advisors 26 Main Avenue Moor Park HA6 2HJ
BANKERS	Barclays Bank Plc 54 High Street Ruislip, Middlesex HA4 7AT Metro Bank Plc 50 High Street Uxbridge UB8 1UT
WEBSITE	www.hacs.org.uk

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policy set out in the note to the financial statements. The annual report complies with the charity's governing document, the requirements of the Companies Act 2006 and the Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statement in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) the Charity SORP (FRS 102)'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

HACS is a local charity based in the London Borough of Hillingdon supporting autistic children, young people, adults and their families. Through the provision of high-quality Children and Young People's services, Skills and Employment activities, Family Support, Training, Adult Support and Autism Awareness the aim of the charity is to minimise disability and maximise ability of autistic people so that they may lead purposeful and fulfilling lives. The Charity strives to improve quality of life for autistic children, adults and their families through continued efforts to raise awareness of autism, campaigning for appropriate support at local and national levels and by promoting inclusion in universal services.

Statement of Public Benefit

In planning our provision of services provided to our members and the wider community, the Company Directors (herein Trustees) of HACS have given full consideration to the Charity Commission's guidance on Public Benefit as outlined within the Charities Act 2011 (section 4) to ensure that our activities continue to fulfil our Objects as outlined within the Hillingdon Autistic Care and Support Limited (HACS) Articles of Association dated 9th April 2019 (registered by Companies House 17/05/2019). The Charity has complied with the legal requirements of the Charities Act and in accordance with Charities (Accounts and Reports) Regulations 2008 we have complied with that duty.

How Our Activities Deliver Public Benefit

Our organisation has a strong reputation locally and we are well-connected in the heart of our local community, providing services that support not only autistic people and their families, but also encourage the wider public to understand, accept and support autistic people. We contribute to a more vibrant community life in Hillingdon through our strong community presence, in both direct service delivery and also fundraising events. We enable community integration of autistic people and those with learning disabilities, so that they can go beyond just physically living in the community but develop a sense of belonging to community life and take their place as respected and valued members of their community. We do this in many ways, not only through actively forging pathways to employment and independent living, but through active participation in our fundraising events, supporting them to make a contribution to the charity and take on valued roles in the organisation.

Our accessible, open-door culture means that we act as a first port of call to people in crisis and are trusted by local residents to provide a safe, familiar space to receive practical support. Our strong local networks and partnerships enable us to quickly link families/individuals to other local services when necessary. Our distinctive offer of person-centred, inclusive support embedded in our local community enables us to build relationships with clients for longer. Most people that we support have complex needs, meaning they are the furthest away from inclusion in mainstream services or the labour market. Our supportive relationships with clients enable us to "travel the distance" with our clients, celebrating the smallest of achievements along the way. We have an excellent understanding of local issues, both existing and emerging that impact our community. HACS actively contribution to service design for autistic people and those with learning disabilities in Hillingdon, primarily through the Autism Partnership Board and most recently through the development of Hillingdon Expert Reference Group (ERG) for Autism, a joint initiative with Centre for ADHD and Autism.

Volunteers

The Charity has been supported in its activities by a dedicated team of volunteers. Number of volunteers this year has been 30 (2021: 14). Our volunteer roles include fundraising activities such as gift wrapping in local shopping centres, representing the Charity at exhibition events, and supporting our Employment programme at the Rural Tea Rooms.

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED****REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE**Charitable activities****Achievements and Performance**

We began the year with great hope that our services would fully resume following lifting of government restrictions. Despite some premises challenges at the start of the year, we were finally able to fully reopen our Children and Young People's Services from September 2021, including our Saturday clubs and twice-weekly Youth Clubs. Our Family Support service reintroduced face-to-face Autism Surgeries, however in response to parental feedback we have maintained a hybrid approach with a mix of face-to-face and online surgeries each month. The Rural Tea Rooms also fully reopened, and we have been focused on rebuilding our customer base following months of closure. As of the end of the financial year we were only just starting to see footfall return to pre-pandemic levels. We have introduced card payments as a response to due to a societal shift to "cashless" payments in the hope that this will also increase our custom. Sadly, the Brookfield Café has not reopened after the pandemic due to post-pandemic changes to the Adult Learning delivery model and use of premises.

Our services have historically been focused on post-diagnostic support, open to individuals/families after a formal diagnosis has been made. However, in recognition that there were over 800 children (0-17years) on the waiting list at the Child Development Centre on the social communication pathway, we have been working with NWL CCG (Hillingdon) to design and implement appropriate support for those families to be delivered in Summer 2022.

Last financial year, we launched our brand-new Supported Internship programme in partnership with Orchard Hill College and London Borough of Hillingdon. During this year we have been proud to watch our first ever cohort of interns graduate with an official success rate of 78%, which significantly exceeds the programme's national average of 60%. 7 out of 9 interns have been employed, and 2 interns have engaged in further education opportunities relevant to their career choices. Across our wider Skills and Employment service, fifteen autistic jobseekers have obtained and sustained paid employment. The fields of work that these service users are working in include finance, administration, retail, software development and hospitality. As the national rate of autistic adults in employment is still shockingly low at 26.5%, we are proud that our service users are paving the way to increase awareness and acceptance of Autism in a range of sectors.

We formally launched our new Adult Autism Hub in April 2021, a brand-new post-diagnostic support for autistic adults who are 18 years+ without intellectual learning disability. This cohort of autistic adults have historically remained 'hidden' from existing health and social care services yet experience significant health inequality. The Hub offers a range of support from either on a 1-2-1 or group basis, including coaching, wellbeing support, social activities and a coproduced a 6-week group learning programme. The Adult Autism Hub compliments the range of support already available to adults who have autism and a co-occurring learning disability through our "Get Together" programme. The variety of support available across all of our adult services means local autistic adults are able to access a service that allows them to socialise in a supportive environment that is more tailored to their interests and provide relevant peer groups according to level of need and social interests.

We were delighted to welcome three new staff members to the team this year who joined the Family Support, Skills and Employment and Adult Support services. Our staff are the backbone of our organization. Their work ethic and commitment to the people we support has been unfailing and they truly are our most valuable asset. We are proud to watch our staff team grow and remain committed to developing and investing in our people, through a range of training opportunities and a particular focus on Employee Wellbeing so that we maintain a productive and healthy workforce.

Our team of dedicated volunteers are crucial to the sustainability and success of our organisation and we would like to extend our sincere thanks to all the volunteers who give something back to our local community by giving up their time to support our work.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Financial review

We have focussed on fundraising and traded income, to give the organisation greater flexibility and agility in managing our finances and delivering our vision. We have raised approximately £35,000 from events fundraising and donations, as well as over £140,000 in traded income through various income streams, such as Project Search, DWP Access to Work and consultancy projects. Additionally, we were successful in the following grants:

- Three Guineas Trust (£14,200)
- AP Taylor Trust (£1500)
- Ealing & Hounslow CVS (£5000 via Greater London Authority)

We secured investment from Hillingdon CCG (now NWL ICB) during this year towards our Adult Hub and also to pilot new support initiatives for families of children under 18 on the waiting list for a diagnosis. A significant proportion of this funding has been deferred until 2022/23.

The Board of Trustees are confident that the charity continues to show sustainable growth in line with our charitable aims and objectives and the evolving needs of our community in the post-pandemic world.

Reserves policy

The Charity Commission requires that the trustees develop and periodically review a policy on the financial reserves of the Charity in line with the Charity Commission guidelines. This is to ensure the funds held by the Charity are in line with current needs, bearing in mind any risks, which may be identified. It also aims to ensure that the excess funds are not being accumulated over and above the needs of the Charity. Taking current risks and financial commitments into account, the Trustees of Hillingdon Autistic Care and Support have adopted the following policy:

At the year end the charity holds total funds of £176,064 (2021: £50,283), £50,000 (2021: £ 49,678) general unrestricted funds, £112,992 (2021: £nil) designated funds and £13,072 (2021: £605) restricted funds.

Unrestricted reserves are required to:

- Provide a cash flow in the event of late payments of grants or external funding;
- Allow for unplanned expenditure;
- Provide up to six months' salary costs for paid staff and provide for legal costs in the event of the charity being subject to legal action, in particular arising from employment matters; and
- Meet current liabilities in respect of creditors to the charity.

The trustees believe that a minimum of £50,000 would be prudent to cover these eventualities. This will be reviewed every two years.

Restricted Reserves

The Trustees of Hillingdon Autistic Care and Support Limited aim to ensure that restricted funds are used for the purposes for which they have been donated or provided by grant.

Where balances appear in restricted funds this is due to either an underspend or receipt of payments in advance.

All such funds must be used for the purpose of the particular restricted fund and cannot be considered to be part of the general reserve.

In the event of closure of the organisation because of the loss of core funding, all restricted funds remaining when cost of closure have been met will be returned to the funder.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Hillingdon Autistic Care & Support Limited (HACS) (Company Number 08328194) is a charitable company limited by guarantee which was incorporated by an original governing document dated 12th December 2012 as amended by an original governing document dated 12th December 2012 as amended on change of name dated 5th January 2015 on change of name dated 5th January 2015; as amended by special resolution registered at Companies House on 03 October 2017; as amended by special resolution registered at Companies House on 20th March 2019; as amended by special resolution dated 9th April 2019; registered by Companies House on 17th May 2019 and registered as a charity (number 11833576) on 24th May 2019.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Appointment and Retirement of Directors (Trustees)

The directors of the charitable company (Charity) are its Trustees for the purposes of charity law and throughout the report are collectively referred to as the Trustees. The Directors are Charity Trustees as defined by section 177 of the Charities Act 2011. Trustees have independent control over, and legal responsibility for, the charity's management and administration. We adopted the standard template of Articles of The Charities Commission which outline the minimum number of Directors, Annual General Meeting requirements and procedure for appointing Directors.

We started the financial period (1st April 2021) with a board of 7 Trustees. Our board members are specialists in the areas of Finance, Law and Education, but most importantly the vast majority have lived experience of autism. The Trustees meet at minimum quarterly, with additional sub-committee meetings as required. John Friel was re-appointed Chair on 23rd February 2022 and Jean Palmer OBE was reappointed as a new Director on 23rd February 2022. Once the transfer of assets from the former charity (Registered Charity Number 1066859) has completed we will wind down the original charity in accordance with our governing document dated 3rd September 1997. Given the natural cross-over of activities between the two charities, in preparing this report, the "Achievements and Performance Review" sub-section has been duplicated in the Trustee reports for both charities.

Key management remuneration

The pay and remuneration of the charity's key management personnel (KMP) is set by the board of Trustees following initial discussion of benchmarks, parameters and criteria at the Finance Sub-Group level and reports and recommendations to the full Board, who review any final salary decisions of KMP.

Risk management

The Trustees have carried out a review of the major risks faced by the Charity. Risk management is central to the ability of any charitable organisation, to deliver its objectives. It is also a statutory requirement for trustees to demonstrate how they are identifying and managing risks being faced by their charity. The Risk Management Plan was supplemented with a Covid-19 Business Continuity Plan.

FUTURE PLANS

Our focus for the year ahead will be on securing replacement funding for multi-year grants which are coming to an end in 2022. We also intend to complete the transfer of assets and "wind-down" of the sister charity Hillingdon Autistic Care and Support (c/n 1066859) Implementation of Xero accounting for HACs Ltd.

We have applied to extend our Children and Young People's services to offer fully funded holiday programmes for families in receipt of benefits-related free school meals and look forward to developing this initiative in 2022/23.

We continue our discussions with local health providers to develop a Project Search Supported Internship site from September 2023.

30 January 2023

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

DocuSigned by:

Mr J A Friel

.....A838PD1D9B7A43D.....
Mr J A Friel - Trustee

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees (who are also the directors of Hillingdon Autistic Care & Support Limited 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.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

Independent examiner's report to the trustees of Hillingdon Autistic Care & Support Limited ('the Company')

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Through Unity ('the charitable company') for the year ended 31 December 2021 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.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination: or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

Cox Costello & Horne

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Michael F Cox FCA

Institute of Chartered Accountants in England and Wales

Cox Costello & Horne

Chartered Accountants and Tax Advisors

26 Main Avenue

Moor Park

HA6 2HJ

30 January 2023

Date:

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

					Year Ended 31.3.22 Total funds £	Period 1.1.20 to 31.3.21 Total funds £
	Notes	Unrestricted funds £	Designated £	Restricted funds £		
INCOME FROM						
Donations	2	19,880	-	-	19,880	94,872
Charitable activities						
Charitable activities	4	-	226,801	147,811	374,612	146,201
Other trading activities	3	48,875	7,538	-	56,413	-
Investment Income		<u>255</u>	<u>-</u>	<u>-</u>	<u>255</u>	<u>-</u>
Total		69,010	234,339	147,811	451,160	241,073
EXPENDITURE ON						
Raising funds	5	1,607	-	-	1,607	-
Charitable activities						
Cost of activities furthering the charity's objects	6	340	159,748	135,344	295,432	143,844
Management and administration	6	18,224	10,116	-	28,340	52,128
Total		<u>20,171</u>	<u>169,864</u>	<u>135,344</u>	<u>325,379</u>	<u>195,972</u>
NET INCOME		48,839	64,475	12,467	125,781	45,101
Transfer between funds	17	<u>(48,517)</u>	<u>48,517</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		322	112,992	12,467	125,781	45,101
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>49,678</u>	<u>-</u>	<u>605</u>	<u>50,283</u>	<u>5,182</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>50,000</u></u>	<u><u>112,992</u></u>	<u><u>13,072</u></u>	<u><u>176,064</u></u>	<u><u>50,283</u></u>

The notes form part of these financial statements

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**
**BALANCE SHEET
31 MARCH 2022**

	Notes	31.3.22 £	31.3.21 £
CURRENT ASSETS			
Debtors	13	35,217	-
Cash at bank		<u>251,094</u>	<u>67,938</u>
		286,311	67,938
CREDITORS			
Amounts falling due within one year	14	(37,832)	(2,543)
		<u>248,479</u>	<u>65,395</u>
NET CURRENT ASSETS			
		248,479	65,395
TOTAL ASSETS LESS CURRENT LIABILITIES			
		248,479	65,395
CREDITORS			
Amounts falling due after more than one year	15	(72,415)	(15,112)
		<u>176,064</u>	<u>50,283</u>
NET ASSETS			
		176,064	50,283
FUNDS			
Unrestricted funds	17	162,992	49,678
Restricted funds	17	<u>13,072</u>	<u>605</u>
TOTAL FUNDS		<u>176,064</u>	<u>50,283</u>

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

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

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16..January...2023..... and were signed on its behalf by:

DocuSigned by:

 05642943DD487.....
 Mr N A Smith - Trustee

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statement in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charity SORP (FRS 102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The trustees have considered the potential impact of the coronavirus, and the various measures taken to contain it, on the operations of the charity in the near future. The charity has used government support such as the Coronavirus Job Retention Scheme. The charity has a low level of committed costs and a significant level of cash and reserves. In addition, while the charity has experienced some reduction to income levels, the trustees expect a majority of the grant funding the charity obtains each year from other bodies will continue to be available. As a result, the trustees believe that the charity will be able to continue its activities and meet its liabilities as they fall due for a period of at least twelve months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

Income

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

Donations and Grants

Donation and grants which have the characteristics of a gift are recognised immediately on receipt. This is unless there are time constraints imposed by the donor or conditions or terms are imposed which must be met prior to entitlement passing which are not wholly within the control of the charity.

Grants which have the characteristics of a gift which have restrictions on their usage to certain activities or purposes within the charity are treated as restricted income.

These incoming resources are recognised as donations.

Contractual Income and Grants with Performance Conditions

Contractual Income and Grants with performance related conditions are recognised as performance conditions are met (i.e., as related goods and services are provided).

These income resources are recognised as income from charitable activities.

Government grants are recognised on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet.

Investment Income

Investment income is included when receivable.

Volunteers and Donated Services, Facilities and Goods

Donated professional services and donated 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 of the Charity is not recognised in the main body of the financial statement, but detail is contained in the Trustees' Report.

On receipt, donated professional services, donated facilities and goods 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.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

Expenditure

Expenditure Recognition and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- (a) Costs of raising funds comprise the costs of seeking grants and donations and other trading activities that raise funds and their associated support costs.
- (b) Expenditure on charitable activities include expenditure associated with the main objectives of the Charity and include both direct costs and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of Support Costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back-office costs, finance and administration personnel, payroll and governance costs which support the Charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 8.

Taxation

The Trust is an institution which is established for charitable purposes within the meaning of the Charities Act 2011 and as such is a Trust within the meaning of Para 1 of Schedule 6 to the Finance Act 2010. Accordingly, the Trust 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 Trust receives no similar exemption in respect of Value Added Tax. For this reason, the Trust is generally unable to recover input VAT it suffers on goods and services purchased. The Trust is registered for VAT, as the Trustees have taken professional advice and consider that certain of the Trust's sources of income are within the auspices of VAT.

Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund are set out in the notes to the financial statements.

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

Transfers are made from unrestricted to restricted funds to cover any overspends on restricted projects during the year where 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.

Cash and Cash Equivalents

Cash and cash equivalents includes cash and short-term cash deposits.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments including trade and other debtors and trade creditors. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Pension costs and other post-retirement benefits

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

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 scheme, 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 contributions are charged to the Statement of Financial Activities in the period to which they relate. At the reporting date, outstanding/(surplus) contributions amounted to £2,296 (2021: £1,022).

Judgement and Key Sources of Estimation Uncertainty

In the application of the Charity's accounting policies, the Charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2. DONATIONS

			Year Ended 31.3.22	Period 1.1.20 to 31.3.21
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	7,981	-	7,981	94,872
Subscriptions	<u>11,899</u>	<u>-</u>	<u>11,899</u>	<u>-</u>
	<u>19,880</u>	<u>-</u>	<u>19,880</u>	<u>94,872</u>

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**
**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**
3. OTHER TRADING ACTIVITIES

			Year Ended 31.3.22	Period 1.1.20 to 31.3.21
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Fundraising events	<u>56,413</u>	<u>-</u>	<u>56,413</u>	<u>-</u>

4. INCOME FROM CHARITABLE ACTIVITIES

			Year Ended 31.3.22	Period 1.1.20 to 31.3.21
	Activity		£	£
HCT Employability	Charitable activities		-	4,650
Family Services	Charitable activities		46,699	7,677
LCF Active Communities	Charitable activities		-	5,000
Segro	Charitable activities		-	5,000
Employability Designated	Charitable activities		144,661	5,695
LBH Community Grant	Charitable activities		45,900	7,600
HCT Young Learners	Charitable activities		-	6,493
Brookfield LBH	Charitable activities		-	10,089
Sisters of the Holy Cross	Charitable activities		7,997	11,913
BBC Children in Need Youth	Charitable activities		7,700	3,206
BBC Children in Need				
Employment	Charitable activities		-	7,379
Three Guineas Trust	Charitable activities		14,200	2,459
Orchard Hill college	Charitable activities		-	62,842
LHC Locality	Charitable activities		-	4,147
communities	Charitable activities		8,987	-
LBH Ward Budget	Charitable activities		250	-
My London Social Action	Charitable activities		5,000	-
Rural Tea Room	Charitable activities		37,486	-
GLA Young Londoners Fund	Charitable activities		25,110	-
AP Taylor Trust	Charitable activities		1,500	-
Neighbourly Grant	Charitable activities		-	400
Other Grant	Charitable activities		-	1,651
Adult Support	Charitable activities		<u>29,122</u>	<u>-</u>
			<u>374,612</u>	<u>146,201</u>

5. RAISING FUNDS
Raising donations

			Year Ended 31.3.22	Period 1.1.20 to 31.3.21
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Fundraising	<u>1,607</u>	<u>-</u>	<u>1,607</u>	<u>-</u>

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**
**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**
6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Cost of activities furthering the charity's objects	295,432	-	295,432
Management and administration	-	28,340	28,340
	<u>295,432</u>	<u>28,340</u>	<u>323,772</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year Ended 31.3.22 £	Period 1.1.20 to 31.3.21 £
Employability	129,549	112,464
Recreation	90,962	27,233
Rural Tea Rooms	2,707	-
Adult Support	44,778	4,147
Management and Admin	27,436	49,950
	<u>295,432</u>	<u>193,794</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Management and administration	<u>25,118</u>	<u>222</u>	<u>3,000</u>	<u>28,340</u>

Some of the charity's overheads are included in project cost expenditure where elements have been funded by sponsors and grants as part of the project.

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

Management

	Year Ended 31.3.22 £	Period 1.1.20 to 31.3.21 £
Maintenance	92	-
Office supplies and expenses	129	-
Wages	16,430	-
Utilities	1,798	-
Professional fees	5,433	378
Telephone	228	-
Subscriptions	1,008	-
	<u>25,118</u>	<u>378</u>

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**
**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**
8. SUPPORT COSTS - continued

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

Finance

	Year Ended 31.3.22	Period 1.1.20 to 31.3.21
	Management and administration £	Total activities £
Bank charges	<u>222</u>	<u>-</u>

Governance costs

	Year Ended 31.3.22	Period 1.1.20 to 31.3.21
	Management and administration £	Total activities £
Auditors' remuneration	<u>3,000</u>	<u>1,800</u>

9. AUDITORS' REMUNERATION

	Year Ended 31.3.22	Period 1.1.20 to 31.3.21
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	2,000	1,000
Auditors Remuneration-Other Services	<u>1,000</u>	<u>800</u>

10. TRUSTEES' REMUNERATION AND BENEFITS
Trustees' expenses

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

Trustees' expenses consist of cost reimbursement during the year £nil (2021 - nil).

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**
**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**
11. STAFF COSTS

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

	Year Ended 31.3.22	Period 1.1.20 to 31.3.21
Charitable activities	7	4
Management and administration	<u>1</u>	<u>1</u>
	<u>8</u>	<u>5</u>

No employees received emoluments in excess of £60,000 (2021: Nil).

The key management of the charity is the Operations director. The total benefits of the key management of the charity were £59,131 (2021: £60,154).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Designated £	Restricted funds £	Total funds £
INCOME FROM				
Donations	94,872	-	-	94,872
Charitable activities				
Charitable activities	1,651	76,214	68,336	146,201
Total	<u>96,523</u>	<u>76,214</u>	<u>68,336</u>	<u>241,073</u>
EXPENDITURE ON				
Charitable activities				
Cost of activities furthering the charity's objects	77	83,636	60,131	143,844
Management and administration	44,528	-	7,600	52,128
Total	<u>44,605</u>	<u>83,636</u>	<u>67,731</u>	<u>195,972</u>
NET INCOME/(EXPENDITURE)	51,918	(7,422)	605	45,101
Transfers between funds	<u>(7,422)</u>	<u>7,422</u>	-	-
Net movement in funds	44,496	-	605	45,101
RECONCILIATION OF FUNDS				
Total funds brought forward	5,182	-	-	5,182
TOTAL FUNDS CARRIED FORWARD	<u>49,678</u>	<u>-</u>	<u>605</u>	<u>50,283</u>

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**
**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**
13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Prepayments and accrued income	<u>72,415</u>	<u>-</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other Creditors	2,588	743
Accruals	3,373	1,800
Deferred Income	<u>31,871</u>	<u>-</u>
	<u>37,832</u>	<u>2,543</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.22	31.3.21
	£	£
Hillingdon Autistic Care and Support – Unincorporated Charity	<u>72,415</u>	<u>15,112</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
Current assets	199,353	73,886	13,072	286,311	67,938
Current liabilities	(37,832)	-	-	(37,832)	(2,543)
Long term liabilities	<u>(72,415)</u>	<u>-</u>	<u>-</u>	<u>(72,415)</u>	<u>(15,112)</u>
	<u>89,106</u>	<u>73,886</u>	<u>13,072</u>	<u>176,064</u>	<u>50,283</u>

17. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	49,678	48,839	(48,517)	50,000
Family Services	-	(9,411)	48,517	39,106
Employability Designated	-	39,107	-	39,107
Rural	<u>-</u>	<u>34,779</u>	<u>-</u>	<u>34,779</u>
	49,678	113,314	-	162,992
Restricted funds				
Neighbourly grant	400	-	-	400
Brookfield LBH	205	-	-	205
Three Guineas Trust	-	144	-	144
Imperial College Compassionate Communities	-	1,012	-	1,012
LBH Ward Budget	-	196	-	196
Young Londoners	<u>-</u>	<u>11,115</u>	<u>-</u>	<u>11,115</u>
	<u>605</u>	<u>12,467</u>	<u>-</u>	<u>13,072</u>
TOTAL FUNDS	<u>50,283</u>	<u>125,781</u>	<u>-</u>	<u>176,064</u>

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**
**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**
17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,010	(20,171)	48,839
Family Services	38,521	(47,932)	(9,411)
Employability Designated	118,302	(79,195)	39,107
Rural	40,215	(5,436)	34,779
Pre-Diagnostic Support 0-17	8,179	(8,179)	-
Adult Support	<u>29,122</u>	<u>(29,122)</u>	<u>-</u>
	303,349	(190,035)	113,314
Restricted funds			
Sisters of the Holy Cross	7,995	(7,995)	-
Three Guineas Trust	14,201	(14,057)	144
Imperial College Compassionate Communities	8,987	(7,975)	1,012
LBH Ward Budget	250	(54)	196
My London Social Action	5,000	(5,000)	-
AP Taylor	1,500	(1,500)	-
Cin Youth Futures	31,167	(31,167)	-
Young Londoners	25,111	(13,996)	11,115
Children in Need	7,700	(7,700)	-
LBH Community Grant	<u>45,900</u>	<u>(45,900)</u>	<u>-</u>
	<u>147,811</u>	<u>(135,344)</u>	<u>12,467</u>
TOTAL FUNDS	<u><u>451,160</u></u>	<u><u>(325,379)</u></u>	<u><u>125,781</u></u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	5,182	245,635	(7,422)	243,395
Family Services	-	1,195	(1,195)	-
Employability Designated	-	(121,029)	8,617	(112,412)
Management and administration	-	(49,950)	-	(49,950)
Recreation	<u>-</u>	<u>(27,208)</u>	<u>-</u>	<u>(27,208)</u>
	5,182	48,643	-	53,825
Restricted funds				
Neighbourly grant	-	400	-	400
Brookfield LBH	-	205	-	205
Adult Support	<u>-</u>	<u>(4,147)</u>	<u>-</u>	<u>(4,147)</u>
	-	<u>(3,542)</u>	-	<u>(3,542)</u>
TOTAL FUNDS	<u><u>5,182</u></u>	<u><u>45,101</u></u>	<u><u>-</u></u>	<u><u>50,283</u></u>

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**
**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**
17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,523	(44,605)	51,918
Family Services	7,677	(6,482)	1,195
Employability Designated	<u>68,537</u>	<u>(77,154)</u>	<u>(8,617)</u>
	172,737	(128,241)	44,496
Restricted funds			
Neighbourly grant	400	-	400
HCT Employability	11,143	(11,143)	-
LCF Active Communities	5,000	(5,000)	-
SEGRO	5,000	(5,000)	-
Brookfield LBH	10,089	(9,884)	205
Sisters of the Holy Cross	11,913	(11,913)	-
BBC Children in Need Youth	3,206	(3,206)	-
BBC Children in Need Employment	7,379	(7,379)	-
Three Guineas Trust	2,459	(2,459)	-
LHC Locality	4,147	(4,147)	-
LBH Core Grant	<u>7,600</u>	<u>(7,600)</u>	<u>-</u>
	<u>68,336</u>	<u>(67,731)</u>	<u>605</u>
TOTAL FUNDS	<u>241,073</u>	<u>(195,972)</u>	<u>45,101</u>

Purpose of unrestricted funds:

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.

Purpose of restricted funds:

These funds relate to unspent money from donations and other incoming sources where the funder has specified what the money must be spent on, and the trustees do not have the power to use the funds for other purposes.

Transfers between funds

During the year general fund with the permission of the original donors was dissolved into the designated fund.

18. RELATED PARTY DISCLOSURES

During the year the charity received payments totalling £104,002 (2021: £191,236) to Hillingdon Autistic Care & Support (charity No. 1066859), an unincorporated charity under common control of the trustees. The balance outstanding as at the year end totalling £72,415 (2021: £15,112).

The trustees received no remuneration during the year and were not reimbursed any expenses.

19. 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 single controlling party.

At the reporting date, in the trustees' opinion, there is no ultimate controlling party. There has been no change between the reporting date and date of approval of the financial statements.

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**
**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

20. LEASING AGREEMENTS

At the reporting end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

31.3.22	31.3.21
£	£
<u>61,183</u>	<u>68,333</u>

21. DEFERRED INCOME

	31.3.22	31.3.21
	£	£
Balance as at 1 st April	-	-
Amount Released to Income during the Year	(-)	-
Amount deferred in the Year	<u>31,871</u>	-
Balance as at 31 st March	<u>31,871</u>	-

Deferred income represents funding received from once upon a time training and Project Search towards cost of projects to be carried out in future years.

22. 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.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

England & Wales - Charity number 1183576

Accounts

REGISTERED COMPANY NUMBER: 08328194 (England and Wales)
REGISTERED CHARITY NUMBER: 1183576

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021

Cox Costello & Horne
Chartered Accountants and Tax Advisors
26 Main Avenue
Moor Park
HA6 2HJ

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**

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FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021**

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**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021**

TRUSTEES

Mr J A Friel Barrister
Ms N L Harvey Retired Banker
Mr R O Mullings Teacher
Ms M M Nettleton Solicitor
Mr S O'Halloran Surveyor
Mr G J Reynolds Solicitor
Mr N A Smith Bank Manager

REGISTERED OFFICE

Dudley Place
Off Pinkwell Lane
Hayes
Middlesex
UB3 1PB

REGISTERED COMPANY NUMBER

08328194 (England and Wales)

REGISTERED CHARITY NUMBER

1183576

INDEPENDENT EXAMINER

Cox Costello & Home
Chartered Accountants and Tax Advisors
26 Main Avenue
Moor Park
HA6 2HJ

BANKERS

Barclays Bank Plc
54 High Street
Ruislip, Middlesex
HA4 7AT

WEBSITE

www.hacs.org.uk

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

REPORT OF THE TRUSTEES FOR THE PERIOD 1 JANUARY 2020 TO 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 period 1 January 2020 to 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 aims

HACS is a local charity based in the London Borough of Hillingdon supporting autistic children, young people, adults and their families. Through the provision of high quality Children and Young People's services, Skills and Employment activities, Family Support, Training, Adult Support and Autism Awareness the aim of the charity is to minimise disability and maximise ability of autistic people so that they may lead purposeful and fulfilling lives. The Charity strives to improve quality of life for autistic children, adults and their families through continued efforts to raise awareness of autism, campaigning for appropriate support at local and national levels and by promoting inclusion in universal services.

Statement of Public Benefit

Benefit In planning our provision of services provided to our members and the wider community, the Company Directors (herein Trustees) of HACS have given full consideration to the Charity Commission's guidance on Public Benefit as outlined within the Charities Act 2011 (section 4) to ensure that our activities continue to fulfill our Objects as outlined within the Hillingdon Autistic Care and Support Limited (HACS) Articles of Association dated 9th April 2019 (registered by Companies House 17/05/2019). The Charity has complied with the legal requirements of the Charities Act and in accordance with Charities (Accounts and Reports) Regulations 2008 we have complied with that duty.

How Our Activities Deliver Public Benefit

Our organisation has a strong reputation locally and we are well-connected in the heart of our local community, providing services that support not only autistic people and their families, but also encourage the wider public to understand, accept and support autistic people. We contribute to a more vibrant community life in Hillingdon through our strong community presence, in both direct service delivery and also fundraising events. We enable community integration of autistic people and those with learning disabilities, so that they can go beyond just physically living in the community but develop a sense of belonging to community life and take their place as respected and valued members of their community. We do this in many ways, not only through actively forging pathways to employment and independent living, but through active participation in our fundraising events, supporting them to make a contribution to the charity and take on valued roles in the organisation.

Our accessible, open-door culture means that we act as a first port of call to people in crisis, and are trusted by local residents to provide a safe, familiar space to receive practical support. Our strong local networks and partnerships enable us to quickly link families/individuals to other local services when necessary. Our distinctive offer of person-centred, inclusive support embedded in our local community enables us to build relationships with clients for longer. Most people that we support have complex needs, meaning they are the furthest away from inclusion in mainstream services or the labour market. Our stable, strong relationships enable us to "travel the distance" with our clients, celebrating the smallest of achievements along the way. We have an excellent understanding of local issues, both existing and emerging that impact our community. HACS actively contribution to service design for autistic people and those with learning disabilities in Hillingdon, primarily through the Autism Partnership Board. Our flat management structure means that we can make quick but powerful decisions, enabling us to act as "first responders" to emerging need, such as filling local gaps in services.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

REPORT OF THE TRUSTEES FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During this year, the Charity encountered its biggest challenge since inception in the face of the Covid-19 pandemic. The Charity Commission reported that over 90% of charities experienced some negative impact from Covid-19, whether on their service delivery, finances, staff, or indeed on staff morale, resulting from the months of frustration and uncertainty. Whilst this was an incredibly turbulent period for the Charity, we were fortunate to end this financial year in a stable financial position thanks to our strong management and governance, including a rigorous Finance Strategy, sound reserves policy and robust risk management procedures. The Trustees would like to take this opportunity to give heartfelt thanks and acknowledgment to the Charity's phenomenal team of staff, for whom describing their job as a vocation is wholly understated. Their positive outlook and resilience during this time has been unwavering, despite personal and family challenges. They are very special individuals, whose passion and motivation to change the lives of the people we support underpins everything they do.

Following government advice, we moved the majority of our services to remote delivery via telephone or online platforms. Our immediate priority was to provide support to autistic adults who were isolated due to shielding, living alone or even living with families but without an extended social network. Our work focused on facilitating regular social contact and engagement. This helped to reduce loneliness and anxiety, in turn improving mood. We also introduced virtual support groups for parents/carers who needed a safe space to talk and access advice. Calls to our telephone helpline more than doubled during the pandemic; in response, we repurposed unrestricted funding and redeployed staff from other projects to upscale the Family Support and Adult Support services in response to emerging needs. We more than doubled the staff working on these services, providing immediate support for individuals and families in crisis.

During the first lockdown, our Children and Young People's services were not permitted to operate in person. We ran online activities as an alternative although we recognize that not all of our young people were able to access these due to their complex needs. Reopening of the Saturday club and holiday Playscheme were of utmost priority and following extensive planning and risk assessing to become Covid-secure, we successfully operated holiday Playschemes in Summer and October providing much-needed respite opportunity for young people and their families during very difficult times. From January 2021, the young people's centres from which we deliver were redesignated as lateral-flow testing centres which created further restrictions and prevented us reopening services.

This year saw significant expansion of our Skills and Employment Service. We welcomed three new staff members to the team; Jessica Brodie, Hiba Abdulahi and Niamh Steed. Recruiting three new job coaches enabled us to successfully launch Project Search, a Supported Internship programme for young people aged 17-24 years. We were also able to launch Hillingdon Horizons, a pilot project commissioned by Adult Social Care, to provide supported work placements and employment skills sessions to adults over 25 years with autism and/or learning disabilities in partnership with Hillingdon Adult and Community Learning.

In May 2020, we worked with Hillingdon CCG to address the waiting list times for Adult Autism diagnosis. Many adults had been waiting for up to three years for a diagnosis and were in much need of support. HACS developed a pre-diagnostic assessment pathway to address waiting times, providing valuable information to CNWL to accelerate the diagnostic process and promptly clear the backlog of 46 adults awaiting a diagnosis and essential support.

Our team of dedicated volunteers are crucial to the sustainability and success of our organization and we would like to extend our sincere thanks to all the volunteers who give something back to our local community by giving up their time to support our work. In January 2021, we were critical in the set up Hillingdon Vaccination Hubs, supporting H4All in their recruitment of volunteers as the hubs opened at very short notice. HACS vetted and recruited 14 volunteers within the first week, who individually contributed between 6 and 18 hours per week over the coming months, to ensure the most vulnerable members of our community were vaccinated. We were also fortunate to receive the support from Corporate Volunteer teams this year including VGC Group and Nationwide Building Society, who delivered virtual online Skills and Employment activities for our young people.

FINANCIAL REVIEW

Financial review

Despite the fundraising challenges associated with the pandemic, we were successful with securing external funding from a range of sources. We secured a number of external grants to the sum of over £350,000 approximately £40,000 from fundraising and small trusts and over £70,000 in traded income. In particular we have been very successful with securing health funding from Hillingdon Clinical Commissioning Group for 2021-2022 following our successful partnership work and canvassing for support over the last few years for health and wellbeing support for autistic residents. The Board of Trustees are confident that the charity continues to show sustainable growth in line with our charitable aims and objectives and the challenging needs of the people we support.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

REPORT OF THE TRUSTEES FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021

FINANCIAL REVIEW

Reserves policy

The Charity Commission requires that the trustees develop and periodically review a policy on the financial reserves of the Charity in line with the Charity Commission guidelines. This is to ensure the funds held by the Charity are in line with current needs, bearing in mind any risks, which may be identified. It also aims to ensure that the excess funds are not being accumulated over and above the needs of the Charity. Taking current risks and financial commitments into account, the Trustees of Hillingdon Autistic Care and Support have adopted the following policy:

At the year end the charity holds total funds of £50,283 (2019: £5182), comprising £49,678 (2019: £ 5182) general unrestricted funds and £605 (2019: £0) restricted funds.

Unrestricted reserves are required to:

- Provide a cash flow in the event of late payments of grants or external funding;
- Allow for unplanned expenditure;
- Provide up to six months' salary costs for paid staff and provide for legal costs in the event of the charity being subject to legal action, in particular arising from employment matters; and
- Meet current liabilities in respect of creditors to the charity.

The trustees believe that a minimum of £50,000 would be prudent to cover these eventualities. This will be reviewed every two years.

Restricted Reserves

The Trustees of Hillingdon Autistic Care and Support Limited aim to ensure that restricted funds are used for the purposes for which they have been donated or provided by grant. Where balances appear in restricted funds this is due to either an underspend or receipt of payments in advance. All such funds must be used for the purpose of the particular restricted fund and cannot be considered to be part of the general reserve. In the event of closure of the organisation because of the loss of core funding, all restricted funds remaining when cost of closure have been met will be returned to the funder.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Hillingdon Autistic Care & Support Limited (HACS) (Company Number 08328194) is a charitable company limited by guarantee which was incorporated by an original governing document dated 12th December 2012 as amended by Certificate of Incorporation on change of name dated 5th January 2015; as amended by special resolution registered at Companies House on 03 October 2017; as amended by special resolution registered at Companies House on 20th March 2019; as amended by special resolution dated 9th April 2019; registered by Companies House on 17th May 2019 and registered as a charity (number 11833576) on 24th May 2019.

Appointment and Retirement of Directors (Trustees)

The directors of the charitable company (Charity) are its trustees for the purposes of charity law and throughout the report are collectively referred to as the trustees. The Directors are Charity Trustees as defined by section 177 of the Charities Act 2011. Trustees have independent control over, and legal responsibility for, the charity's management and administration. We adopted the standard template of Articles of The Charities Commission which outline the minimum number of Directors, Annual General Meeting requirements and procedure for appointing Directors. At the first AGM all directors will stand down and be available for re-election. At subsequent AGMs one third of directors will resign by rotation and be available for re-election. All new directors are required to be nominated in writing by a member giving at least 14 days notice. There is a requirement of 3 directors with no maximum number.

We started the financial period (1st January 2020) with a board of 7 Trustees. Our board members are specialists in the areas of Finance, Law and Education, but most importantly the vast majority have lived experience of autism. The Trustees meet at least quarterly, but also more frequently for Sub Committee Meetings to ensure compliance, quality and sustainability of our work. The board increased frequency of meetings throughout lockdown using Zoom technology, as a risk management procedure in the rapidly changing context of the pandemic. John Friel was re-appointed Chair on 18th January 2021.

We are continuing to transfer the assets of Hillingdon Autistic Care & Support (C/N 1066859) to the sister company and charity Hillingdon Autistic Care & Support Limited (The Transfer of assets was agreed by members on 21st November 2012 and approved by Charities Commission 2019). Once the transfer of assets from the former charity (1066859) we will wind up the original charity in accordance with our governing document dated 3rd September 1997. Given the natural cross-over of activities between the two charities, in preparing this report, the "Achievements and Performance Review" sub-section has been duplicated in the Trustee reports for both charities.

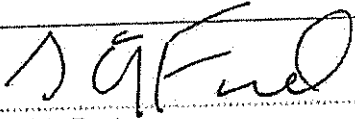
Risk management

The Trustees have carried out a review of the major risks faced by the Charity. Risk management is central to the ability of any charitable organisation, to deliver its objectives. It is also a statutory requirement for trustees to demonstrate how they are identifying and managing risks being faced by their charity. The Risk Management Plan was supplemented with a Covid-19 Business Continuity Plan.

Approved by order of the board of trustees on 31st January 2022 and signed on its behalf by:

HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED

REPORT OF THE TRUSTEES
FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021

A handwritten signature in black ink, appearing to read 'J A Friel', is written over a horizontal line.

Mr J A Friel - Trustee

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021**

The trustees (who are also the directors of Hillingdon Autistic Care & Support Limited 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**

Independent examiner's report to the trustees of Hillingdon Autistic Care & Support Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 1 January 2020 to 31 March 2021.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:



404EE733CB1C4F7
Michael F Cox FCA

Institute of Chartered Accountants in England and Wales
Cox Costello & Home
Chartered Accountants and Tax Advisors
26 Main Avenue
Moor Park
HA6 2HJ

31 January 2022

Date:

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**
**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021**

					Period 1.1.20 to 31.3.21 Total funds £	Year Ended 31.12.19 Total funds £
	Notes	Unrestricted funds £	Designated £	Restricted funds £		
INCOME FROM						
Donations	2	94,872	-	-	94,872	100
Charitable activities	3					
Charitable activities		1,651	-	400	2,051	-
Employability		-	68,537	42,758	111,295	-
Recreation		-	7,677	17,578	25,255	-
Management and administration		-	-	7,600	7,600	-
Total		96,523	76,214	68,336	241,073	100
EXPENDITURE ON						
Charitable activities	4					
Employability		52	74,006	38,406	112,464	-
Recreation		25	9,630	17,578	27,233	-
Management and administration		44,528	-	7,600	52,128	-
Adult Support		-	-	4,147	4,147	-
Total		44,605	83,636	67,731	195,972	-
NET INCOME/(EXPENDITURE)		51,918	(7,422)	605	45,101	100
Transfers between funds	14	(7,422)	7,422	-	-	-
Net movement in funds		44,496	-	605	45,101	100
RECONCILIATION OF FUNDS						
Total funds brought forward		5,182	-	-	5,182	5,082
TOTAL FUNDS CARRIED FORWARD		49,678	-	605	50,283	5,182

The notes form part of these financial statements

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**
**BALANCE SHEET
31 MARCH 2021**

	Notes	31.3.21 £	31.12.19 £
CURRENT ASSETS			
Cash at bank		67,938	5,182
CREDITORS			
Amounts falling due within one year	11	(2,543)	-
NET CURRENT ASSETS		<u>65,395</u>	<u>5,182</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		65,395	5,182
CREDITORS			
Amounts falling due after more than one year	12	(15,112)	-
NET ASSETS		<u>50,283</u>	<u>5,182</u>
FUNDS	14		
Unrestricted funds		49,678	5,182
Restricted funds		605	-
TOTAL FUNDS		<u>50,283</u>	<u>5,182</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31st January 2022 and were signed on its behalf by:



Mr N A Smith - Trustee

The notes form part of these financial statements

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 JANUARY 2020 TO 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

The trustees have considered the potential impact of the coronavirus, and the various measures taken to contain it, on the operations of the charity in the near future. The charity has used government support such as the Coronavirus Job Retention Scheme. The charity has a low level of committed costs and a significant level of cash and reserves. In addition, while the charity has experienced some reduction to income levels, the trustees expect a majority of the grant funding the charity obtains each year from other bodies will continue to be available. As a result the trustees believe that the charity will be able to continue its activities and meet its liabilities as they fall due for a period of at least twelve months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the 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

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

Government grants are recognised on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Costs are directly allocated against the charitable activity to which it relates.

All resources expenditure are inclusive of irrecoverable VAT.

Taxation

The Trust is an institution within the meaning of the Charities Act 2011 and as such is a Trust within the meaning of Section 506(1) of the Taxes Act 1988. Accordingly, the Trust 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 Trust receives no similar exemption in respect of Value Added Tax.

The Trust is an institution which is established for charitable purposes within the meaning of the Charities Act 2011 and as such is a Trust within the meaning of Para 1 of Schedule 6 to the Finance Act 2010. Accordingly, the Trust 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 Trust receives no similar exemption in respect of Value Added Tax. For this reason the Trust is generally unable to recover input VAT it suffers on goods and services purchased. The Trust is registered for VAT, as the Trustees have taken professional advice and consider that certain of the Trust's sources of income are within the auspices of VAT.

Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021**

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Transfers are made from unrestricted to restricted funds to cover any overspends on restricted projects during the year where 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.

Financial instruments

Financial assets (including cash and debtors) and financial liabilities are recognised when the Trust 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 and other debtors.

Financial liabilities include trade creditors, other creditors and accruals.

Pension costs and other post-retirement benefits

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

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 scheme, 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 contributions are charged to the Statement of Financial Activities in the period to which they relate. At the reporting date, outstanding/(surplus) contributions amounted to £1022 (2020: £nil).

2. DONATIONS

			Period 1.1.20 to 31.3.21 Total funds £	Year Ended 31.12.19 Total funds £
	Unrestricted funds £	Restricted funds £		
Donations	<u>94,872</u>	<u>-</u>	<u>94,872</u>	<u>100</u>

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**
**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021**
3. INCOME FROM CHARITABLE ACTIVITIES

		Period 1.1.20 to 31.3.21 £	Year Ended 31.12.19 £
Grants	Charitable activities	2,051	-
HCT Employability	Employability	4,650	-
LCF Active Communities	Employability	5,000	-
Segro	Employability	5,000	-
Employability Designated	Employability	5,695	-
HCT Young Learners	Employability	6,493	-
Brookfield LBH	Employability	10,089	-
BBC Children in Need			
Employment	Employability	7,379	-
Orchard Hill college	Employability	62,842	-
LHC Locality	Employability	4,147	-
Family Services	Recreation	7,677	-
Sisters of the Holy Cross	Recreation	11,913	-
BBC Children in Need Youth	Recreation	3,206	-
Three Guineas Trust	Recreation	2,459	-
LBH Hillingdon	Management and administration	7,600	-
		146,201	-

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

	Period 1.1.20 to 31.3.21 £	Year Ended 31.12.19 £
Neighbourly grant	400	-
CJRS grant	1,651	-
	2,051	-

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Employability	112,464	-	112,464
Recreation	27,233	-	27,233
Management and administration	49,950	2,178	52,128
Adult Support	4,147	-	4,147
	193,794	2,178	195,972

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**
**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021**
5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Period 1.1.20 to 31.3.21 £	Year Ended 31.12.19 £
Staff costs	193,717	-
Travelling	27	-
Health care	50	-
	<u>193,794</u>	<u>-</u>

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Management and administration	<u>378</u>	<u>1,800</u>	<u>2,178</u>

Some of the charity's overheads are included in project cost expenditure where elements have been funded by sponsors and grants as part of the project.

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

Management

	Period 1.1.20 to 31.3.21 Management and administration £	Year Ended 31.12.19 Total activities £
Professional fees	<u>378</u>	<u>-</u>

Governance costs

	Period 1.1.20 to 31.3.21 Management and administration £	Year Ended 31.12.19 Total activities £
Auditors' remuneration	<u>1,800</u>	<u>-</u>

7. AUDITORS' REMUNERATION

	Period 1.1.20 to 31.3.21 £	Year Ended 31.12.19 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>1,800</u>	<u>-</u>

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2021 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2021 nor for the year ended 31 December 2019.

Trustees' expenses consists of cost reimbursement during the year £nil (2019 - nil).

9. STAFF COSTS

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

	Period 1.1.20 to 31.3.21	Year Ended 31.12.19
Activ's in furtherance of charity's obje	4	-
Management and administration	1	-
	<u>5</u>	<u>-</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Period 1.1.20 to 31.3.21	Year Ended 31.12.19
£60,001 - £70,000	1	-
	<u>1</u>	<u>-</u>

The key management of the charity is the Operations director. The total benefits of the key management of the charity were £60,154 (2019: £nil).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Designated £	Restricted funds £	Total funds £
INCOME FROM				
Donations	100	-	-	100
	<u>100</u>	<u>-</u>	<u>-</u>	<u>100</u>
NET INCOME	100	-	-	100
	<u>100</u>	<u>-</u>	<u>-</u>	<u>100</u>
RECONCILIATION OF FUNDS				
Total funds brought forward	5,082	-	-	5,082
	<u>5,082</u>	<u>-</u>	<u>-</u>	<u>5,082</u>
TOTAL FUNDS CARRIED FORWARD	5,182	-	-	5,182
	<u>5,182</u>	<u>-</u>	<u>-</u>	<u>5,182</u>

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**
**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021**
11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.12.19
	£	£
Wages control	(279)	-
Pension control	1,022	-
Accruals and deferred income	1,800	-
	<u>2,543</u>	<u>-</u>

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.21	31.12.19
	£	£
HACS	<u>15,112</u>	<u>-</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated £	Restricted funds £	31.3.21 Total funds £	31.12.19 Total funds £
Current assets	35,856	1,195	30,887	67,938	5,182
Current liabilities	28,934	(1,195)	(30,282)	(2,543)	-
Long term liabilities	(15,112)	-	-	(15,112)	-
	<u>49,678</u>	<u>-</u>	<u>605</u>	<u>50,283</u>	<u>5,182</u>

14. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	5,182	51,918	(7,422)	49,678
Family Services	-	1,195	(1,195)	-
Employability Designated	-	(8,617)	8,617	-
	<u>5,182</u>	<u>44,496</u>	<u>-</u>	<u>49,678</u>
Restricted funds				
Neighbourly grant	-	400	-	400
Brookfield LBH	-	205	-	205
	<u>-</u>	<u>605</u>	<u>-</u>	<u>605</u>
TOTAL FUNDS	<u>5,182</u>	<u>45,101</u>	<u>-</u>	<u>50,283</u>

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,523	(44,605)	51,918
Family Services	7,677	(6,482)	1,195
Employability Designated	68,537	(77,154)	(8,617)
	<u>172,737</u>	<u>(128,241)</u>	<u>44,496</u>
Restricted funds			
Neighbourly grant	400	-	400
HCT Employability	11,143	(11,143)	-
LCF Active Communities	5,000	(5,000)	-
SEGRO	5,000	(5,000)	-
Brookfield LBH	10,089	(9,884)	205
Sisters of the Holy Cross	11,913	(11,913)	-
BBC Children in Need Youth	3,206	(3,206)	-
BBC Children in Need Employment	7,379	(7,379)	-
Three Guineas Trust	2,459	(2,459)	-
LHC Locality	4,147	(4,147)	-
LBH Core Grant	7,600	(7,600)	-
	<u>68,336</u>	<u>(67,731)</u>	<u>605</u>
TOTAL FUNDS	<u><u>241,073</u></u>	<u><u>(195,972)</u></u>	<u><u>45,101</u></u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	5,082	100	5,182
	<u>5,082</u>	<u>100</u>	<u>5,182</u>
TOTAL FUNDS	<u><u>5,082</u></u>	<u><u>100</u></u>	<u><u>5,182</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100	-	100
	<u>100</u>	<u>-</u>	<u>100</u>
TOTAL FUNDS	<u><u>100</u></u>	<u><u>-</u></u>	<u><u>100</u></u>

Purpose of unrestricted funds:

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.

Purpose of restricted funds:

These funds relate to unspent money from donations and other incoming sources where the funder has specified what the money must be spent on and the trustees do not have the power to use the funds for other purposes.

**HILLINGDON AUTISTIC CARE & SUPPORT
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021**

14. MOVEMENT IN FUNDS - continued

Transfers between funds

Subsidies were made between unrestricted general funds to designated funds in the amount of £7,422 (2020: £nil) in order to correct deficit position arising in the 2020/2021 financial year.

Subsidies were made between family services unrestricted funds to designated funds in the amount of £1,195 (2020: £nil) in order to correct deficit position arising in the 2020/2021 financial year.

15. RELATED PARTY DISCLOSURES

During the year the charity received payments totalling £191,236 (2019: £nil) to Hillingdon Autistic Care & Support (charity No. 1066859), an unincorporated charity under common control of the trustees. The balance outstanding as at the year end totalling £15,112 (2019: £nil)

The trustees received no remuneration during the year, and were not reimbursed any expenses.

16. 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 single controlling party.

At the reporting date, in the trustees' opinion, there is no ultimate controlling party. There has been no change between the reporting date and date of approval of the financial statements.

17. IMPACT OF THE COVID 19 PANDEMIC

At the date of approval of these financial statements, the world is in the midst of the Covid-19 global pandemic with the spread of the new virus. The extent of the global economy is uncertain, but there is an expectation of recessions in economies across the globe. The safety and well-being of the Trust's staff and service users are the overriding priority. We are also doing all we can to ensure operational continuity. However, there is a certain risk that we will see an adverse impact on the charity sector and its operations. This affected income and cash flow significantly, but was mitigated to some extent by additional income generated from Covid -19 support grants to help and ensure sufficient operational cash flow remained available. At this point in time, the company Trustees' have reviewed the financial forecasts to the end of December 2022, the Trustees have concluded that Hillingdon Autistic Care and Support Limited ability to continue, as a going concern is not significantly affected.

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.