

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**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021**

---

	<b>Page</b>
<b>Reference and Administrative Details</b>	<b>1</b>
<b>Report of the Trustees</b>	<b>2 to 5</b>
<b>Statement of Trustees' Responsibilities</b>	<b>6</b>
<b>Independent Examiner's Report</b>	<b>7</b>
<b>Statement of Financial Activities</b>	<b>8</b>
<b>Balance Sheet</b>	<b>9</b>
<b>Notes to the Financial Statements</b>	<b>10 to 17</b>

**HILLINGDON AUTISTIC CARE & SUPPORT  
LIMITED**

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

---

<b>TRUSTEES</b>	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
<b>REGISTERED OFFICE</b>	Dudley Place Off Pinkwell Lane Hayes Middlesex UB3 1PB
<b>REGISTERED COMPANY NUMBER</b>	08328194 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1183576
<b>INDEPENDENT EXAMINER</b>	Cox Costello & Home Chartered Accountants and Tax Advisors 26 Main Avenue Moor Park HA6 2HJ
<b>BANKERS</b>	Barclays Bank Plc 54 High Street Ruislip, Middlesex HA4 7AT
<b>WEBSITE</b>	<a href="http://www.hacs.org.uk">www.hacs.org.uk</a>

## **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

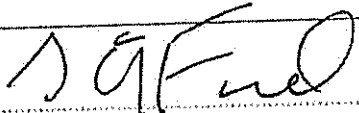
The Trustees have carried out a review of the major risks faced by the Charity. Risk management is central to the ability of any charitable organisation, to deliver its objectives. It is also a statutory requirement for trustees to demonstrate how they are identifying and managing risks being faced by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

---

  
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:

*M F Cox*

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 £		
<b>INCOME FROM</b>						
Donations	2	94,872	-	-	94,872	100
<b>Charitable activities</b>	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	-
<b>Total</b>		<b>96,523</b>	<b>76,214</b>	<b>68,336</b>	<b>241,073</b>	<b>100</b>
<b>EXPENDITURE ON</b>						
<b>Charitable activities</b>	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	-
<b>Total</b>		<b>44,605</b>	<b>83,636</b>	<b>67,731</b>	<b>195,972</b>	<b>-</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>51,918</b>	<b>(7,422)</b>	<b>605</b>	<b>45,101</b>	<b>100</b>
Transfers between funds	14	(7,422)	7,422	-	-	-
Net movement in funds		44,496	-	605	45,101	100
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		5,182	-	-	5,182	5,082
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>49,678</b>	<b>-</b>	<b>605</b>	<b>50,283</b>	<b>5,182</b>

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

			<b>Period 1.1.20 to 31.3.21 Total funds £</b>	<b>Year Ended 31.12.19 Total funds £</b>
	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>		
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	-
		<b>146,201</b>	<b>-</b>

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	-
	<b>2,051</b>	<b>-</b>

**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
	<b>193,794</b>	<b>2,178</b>	<b>195,972</b>

**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 £
<b>INCOME FROM</b>				
Donations	100	-	-	100
	<u>100</u>	<u>-</u>	<u>-</u>	<u>100</u>
<b>NET INCOME</b>	100	-	-	100
	<u>100</u>	<u>-</u>	<u>-</u>	<u>100</u>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	5,082	-	-	5,082
	<u>5,082</u>	<u>-</u>	<u>-</u>	<u>5,082</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
Neighbourly grant	-	400	-	400
Brookfield LBH	-	205	-	205
	<u>-</u>	<u>605</u>	<u>-</u>	<u>605</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	5,082	100	5,182
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	100	-	100
<b>TOTAL FUNDS</b>	<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.