

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.

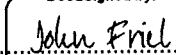
We started the financial period (1st April 2022) with a board of 8 Trustees. Our board members are specialists in the areas of Finance, Law and Education, but most importantly the vast majority have lived experience of autism. The Trustees meet at minimum quarterly, with additional sub-committee meetings 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>