

Charity Registration No. 1183576

Company Registration No. 08328194 (England and Wales)

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

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HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

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

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

Objectives and activities

Objectives and Aims

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

Statement of Public Benefit

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

How Our Activities Deliver Public Benefit

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

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

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

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

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

Staff and Volunteers

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

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

Achievements and performance

Charitable Activities, Achievements & Performance

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

Supported Internship Programme

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

Holiday Activities and Food (HAF) Programme

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

Living Life to the Full

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

Drama Therapy Courses

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

Understanding Autism in Healthcare Training

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

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

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

Adult Social Activities

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

Information, Advice and Guidance (IAG) Support

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

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

Skills and Employment Service

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

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

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

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

Youth Groups

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

Financial review

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

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

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

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

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

Reserves Policy

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

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

Unrestricted reserves are required to:

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

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

Restricted Reserves

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

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

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

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

Bankers

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

Structure, governance and management

Governing Document

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

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

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

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

Appointment and Retirement of Directors (Trustees)

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

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

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

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

Key Management Remuneration

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

Risk management

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

Serious incident reporting

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

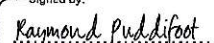
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Future Plans

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

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

Signed by:

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Sir Raymond Puddifoot (Chair)

Trustee 14-Nov-25

Dated:

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



Colin Hamilton ACCA
Ward Williams Limited

Bay Lodge
36 Harefield Road
Uxbridge
Middlesex
UB8 1PH

Dated: 17/11/25

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

All income and expenditure derive from continuing activities.

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

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

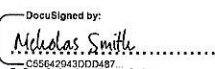
	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		6,047		5,750
Current assets					
Debtors	13	58,100		77,824	
Cash at bank and in hand	14	595,379		598,956	
		<u>653,479</u>		<u>676,780</u>	
Creditors: amounts falling due within one year	15	<u>(59,482)</u>		<u>(89,138)</u>	
Net current assets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

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

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

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

DocuSigned by:

 Mr N A Smith
 Trustee

Company Registration No. 08328194

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

These incoming resources are recognised as donations.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

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

1 Accounting policies

(Continued)

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

These income resources are recognised as income from charitable activities.

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

Investment Income

Investment income is included with receivable.

1.5 Resources expended

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

Expenditure is classified under the following activity headings:

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

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.12 Volunteers and Donated Services, Facilities and Goods

Donated professional services and donated facilities are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity is not recognised in the main body of the financial statement, but detail is contained in the Trustees' Report.

On receipt, donated professional services, donated facilities and goods are recognised on the basis value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

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

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

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

4 Charitable activities

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Other trading activities

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

6 Investments

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

7 Raising funds

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2025**8 Charitable activities**

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs

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

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

10 Trustees

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

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

11 Employees

Number of employees

The average monthly number employees during the year was:

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

Employment costs

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

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

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

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

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

13 Debtors

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

14 Cash at bank and in hand

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

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

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

15 Creditors: amounts falling due within one year

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

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

16 Restricted funds

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

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

Purpose of restricted funds:

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Unrestricted funds

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

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

Purpose of unrestricted funds:

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

18 Analysis of net assets between funds

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

19 Operating lease commitments

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

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Controlling Party

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

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

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