

Charity registration number: 262437

Hillingdon South Society For Mentally Handicapped Children

Annual Report and Financial Statements

for the Year Ended 31 July 2021

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Reference and Administrative Details

| | |
|------------------------------------|--|
| Trustees | Mrs Sara Brown Mr Peter Shackleton |
| Principal Office | Moorcroft Social Centre Harlington Road Hillingdon Middlesex UB8 3HD |
| Charity Registration Number | 262437 |
| Independent Examiner | Sterling Grove Accountants Limited Thames House Bourne End Business Park Cores End Road Buckinghamshire SL8 5AS |

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2021.

Trustees

Mrs Sara Brown

Mr Peter Shackleton

Objectives and activities

Objects and aims

The object of the Charity is to increase public awareness and understanding of the problems of the mentally handicapped so as to secure provision for them and commensurate with their needs. This is achieved through charitable work being carried on, by or under the direction of the society, as the trustees shall see fit from time to time.

Public benefit

We offer relief to people with learning disabilities through the provision of help and support for them, their families, dependents and carers. We provide or assist in the provision of facilities for their recreation, with the object of improving their quality of life.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The charity has a reserve policy to maintain a level of funds for non-budgeted expenditure including any last-resort need to close-down the scheme and wind up the charity in an organised and debt-free manner.

The annual report was approved by the trustees of the charity on 19-11-21 and signed on its behalf by:



.....
Mr Peter Shackleton
Trustee

Independent Examiner's Report to the trustees of Hillingdon South Society For Mentally Handicapped Children

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 July 2021 which are set out on pages 4 to 10.

Respective responsibilities of trustees and examiner

As the charity's trustees of Hillingdon South Society For Mentally Handicapped Children you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

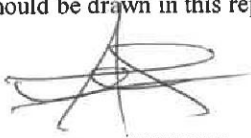
I report in respect of my examination of the Hillingdon South Society For Mentally Handicapped Children's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Hillingdon South Society For Mentally Handicapped Children as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



.....
Gianni Pietro Amasanti FCCA
Sterling Grove Accountants Limited

Thames House
Bourne End Business Park
Cores End Road
Buckinghamshire
SL8 5AS

Date: 19 November 2021

Statement of Financial Activities for the Year Ended 31 July 2021

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2021 £ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| Income and Endowments from: | | | | |
| Donations and legacies | | 1,140 | - | 1,140 |
| Charitable activities | | 30 | - | 30 |
| Investment income | 4 | <u>6</u> | <u>-</u> | <u>6</u> |
| Total income | | <u>1,176</u> | <u>-</u> | <u>1,176</u> |
| Expenditure on: | | | | |
| Charitable activities | | (7,923) | (2,454) | (10,377) |
| Other expenditure | 6 | <u>(8,058)</u> | <u>-</u> | <u>(8,058)</u> |
| Total expenditure | | <u>(15,981)</u> | <u>(2,454)</u> | <u>(18,435)</u> |
| Net expenditure | | <u>(14,805)</u> | <u>(2,454)</u> | <u>(17,259)</u> |
| Net movement in funds | | (14,805) | (2,454) | (17,259) |
| Reconciliation of funds | | | | |
| Total funds brought forward | | <u>74,534</u> | <u>2,979</u> | <u>77,513</u> |
| Total funds carried forward | 10 | <u>59,729</u> | <u>525</u> | <u>60,254</u> |
| | Note | Unrestricted funds £ | Restricted funds £ | Total 2020 £ |
| Income and Endowments from: | | | | |
| Donations and legacies | | 2,034 | - | 2,034 |
| Charitable activities | | 3,017 | 4,250 | 7,267 |
| Investment income | 4 | <u>105</u> | <u>-</u> | <u>105</u> |
| Total income | | <u>5,156</u> | <u>4,250</u> | <u>9,406</u> |
| Expenditure on: | | | | |
| Charitable activities | | (10,807) | (4,491) | (15,298) |
| Other expenditure | 6 | <u>(8,355)</u> | <u>-</u> | <u>(8,355)</u> |
| Total expenditure | | <u>(19,162)</u> | <u>(4,491)</u> | <u>(23,653)</u> |
| Net expenditure | | <u>(14,006)</u> | <u>(241)</u> | <u>(14,247)</u> |
| Net movement in funds | | (14,006) | (241) | (14,247) |
| Reconciliation of funds | | | | |
| Total funds brought forward | | <u>88,540</u> | <u>3,220</u> | <u>91,760</u> |
| Total funds carried forward | 10 | <u>74,534</u> | <u>2,979</u> | <u>77,513</u> |

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 10.

(Registration number: 262437)
Balance Sheet as at 31 July 2021

| | Note | 2021 £ | 2020 £ |
|----------------------------------|------|----------------------|----------------------|
| Fixed assets | | | |
| Tangible assets | 9 | 7,924 | 15,847 |
| Current assets | | | |
| Cash at bank and in hand | | <u>52,330</u> | <u>61,666</u> |
| Net assets | | <u><u>60,254</u></u> | <u><u>77,513</u></u> |
| Funds of the charity: | | | |
| Restricted | | 525 | 2,979 |
| Unrestricted income funds | | | |
| Unrestricted | | <u>59,729</u> | <u>74,534</u> |
| Total funds | 10 | <u><u>60,254</u></u> | <u><u>77,513</u></u> |

The financial statements on pages 4 to 10 were approved by the trustees, and authorised for issue on ~~19.11.21~~ and signed on their behalf by:



.....
Mr Peter Shackleton
Trustee

Notes to the Financial Statements for the Year Ended 31 July 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Hillingdon South Society For Mentally Handicapped Children meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income and endowments

Income from charitable activities includes income recognised as earned (as the related goods or services provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Notes to the Financial Statements for the Year Ended 31 July 2021

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|----------------|------------------------------|
| Motor Vehicles | 25% reducing balance |

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

| | Unrestricted funds General £ | Total 2021 £ | Total 2020 £ |
|----------------------------|---------------------------------------|--------------------|--------------------|
| Donations and legacies; | | | |
| Donations from individuals | 1,140 | 1,140 | 2,034 |
| | <u>1,140</u> | <u>1,140</u> | <u>2,034</u> |

3 Income from charitable activities

| | Unrestricted funds General £ | Total 2021 £ | Total 2020 £ |
|---------------------|---------------------------------------|--------------------|--------------------|
| Bus running | - | - | 4,250 |
| Subscription | 30 | 30 | 164 |
| Youth Club | - | - | 1,038 |
| General fundraising | - | - | 1,196 |
| Holidays | - | - | 619 |
| | <u>30</u> | <u>30</u> | <u>7,267</u> |

4 Investment income

| | Unrestricted funds General £ | Total 2021 £ | Total 2020 £ |
|---|---------------------------------------|--------------------|--------------------|
| Interest receivable and similar income; | | | |
| Interest receivable on bank deposits | 6 | 6 | 105 |
| | <u>6</u> | <u>6</u> | <u>105</u> |

Notes to the Financial Statements for the Year Ended 31 July 2021

5 Expenditure on charitable activities

| | Note | Unrestricted funds General £ | Restricted funds £ | Total 2021 £ | Total 2020 £ |
|--|------|---------------------------------------|--------------------------|--------------------|--------------------|
| Bus running | | - | 2,454 | 2,454 | 4,491 |
| Youth Club | | - | - | - | 1,545 |
| Holidays | | - | - | - | 1,339 |
| Depreciation, amortisation and other similar costs | | 7,923 | - | 7,923 | 7,923 |
| | | <u>7,923</u> | <u>2,454</u> | <u>10,377</u> | <u>15,298</u> |

£7,923 (2020 - £10,807) of the above expenditure was attributable to unrestricted funds and £2,454 (2020 - £4,491) to restricted funds.

6 Other expenditure

| | Note | Unrestricted funds General £ | Total 2021 £ | Total 2020 £ |
|--------------------------|------|---------------------------------------|--------------------|--------------------|
| Premises costs | | 7,879 | 7,879 | 7,938 |
| Other resources expended | | 179 | 179 | 417 |
| | | <u>8,058</u> | <u>8,058</u> | <u>8,355</u> |

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Notes to the Financial Statements for the Year Ended 31 July 2021

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

| | Motor vehicles £ | Total £ |
|-----------------------|---------------------|------------|
| Cost | | |
| At 1 August 2020 | 31,693 | 31,693 |
| At 31 July 2021 | 31,693 | 31,693 |
| Depreciation | | |
| At 1 August 2020 | 15,846 | 15,846 |
| Charge for the year | 7,923 | 7,923 |
| At 31 July 2021 | 23,769 | 23,769 |
| Net book value | | |
| At 31 July 2021 | 7,924 | 7,924 |
| At 31 July 2020 | 15,847 | 15,847 |

10 Funds

| | Balance at 1 August 2020 £ | Incoming resources £ | Resources expended £ | Balance at 31 July 2021 £ |
|---------------------|----------------------------------|----------------------------|----------------------------|---------------------------------|
| Unrestricted | | | | |
| General | 74,534 | 1,176 | (15,981) | 59,729 |
| Restricted | 2,979 | - | (2,454) | 525 |
| Total funds | 77,513 | 1,176 | (18,435) | 60,254 |
| | Balance at 1 August 2019 £ | Incoming resources £ | Resources expended £ | Balance at 31 July 2020 £ |
| Unrestricted | | | | |
| General | 88,540 | 3,817 | (17,823) | 74,534 |
| Restricted | 3,220 | 4,250 | (4,491) | 2,979 |
| Total funds | 91,760 | 8,067 | (22,314) | 77,513 |

Notes to the Financial Statements for the Year Ended 31 July 2021

11 Analysis of net assets between funds

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 July 2021 £ |
|-----------------------|---------------------------------------|--------------------------|--|
| Tangible fixed assets | 7,924 | - | 7,924 |
| Current assets | 51,805 | 525 | 52,330 |
| Total net assets | 59,729 | 525 | 60,254 |
| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 July 2020 £ |
| Tangible fixed assets | 15,847 | - | 15,847 |
| Current assets | 58,687 | 2,979 | 61,666 |
| Total net assets | 74,534 | 2,979 | 77,513 |