

Charity registration number: 262437

# Hillingdon South Society For Mentally Handicapped Children

Annual Report and Financial Statements

for the Year Ended 31 July 2025

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## Reference and Administrative Details

<b>Trustees</b>	Mr Peter Shackleton
	Mrs Sara Brown
<b>Charity Registration Number</b>	262437
<b>Principal Office</b>	Moorcroft Social Centre Harlington Road Hillingdon Middlesex UB8 3HD
<b>Independent Examiner</b>	Sterling Grove Accountants Limited Fawley House 2 Regatta Place Marlow Road Bourne End Buckinghamshire SL8 5TD

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2025.

### 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.

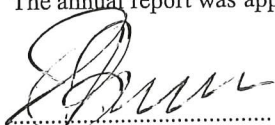
The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### 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 .....11/5/26..... and signed on its behalf by:



Mrs Sara Brown  
Trustee

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

I report to the trustees on my examination of the accounts of Hillingdon South Society For Mentally Handicapped Children for the year ended 31 July 2025.

### **Responsibilities and basis of report**

As the charity 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

Fawley House  
2 Regatta Place  
Marlow Road  
Bourne End  
Buckinghamshire  
SL8 5TD

Date:.....11/5/26.....

## Statement of Financial Activities for the Year Ended 31 July 2025


	Note	Unrestricted £	Restricted £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies		18,871	-	18,871
Charitable activities		67,317	18,500	85,817
Investment income	4	<u>230</u>	<u>-</u>	<u>230</u>
Total income		<u>86,418</u>	<u>18,500</u>	<u>104,918</u>
<b>Expenditure on:</b>				
Charitable activities		(20,923)	(5,900)	(26,823)
Other expenditure	6	<u>(31,322)</u>	<u>-</u>	<u>(31,322)</u>
Total expenditure		<u>(52,245)</u>	<u>(5,900)</u>	<u>(58,145)</u>
Net movement in funds		34,173	12,600	46,773
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>191,147</u>	<u>4,686</u>	<u>195,833</u>
Total funds carried forward	12	<u>225,320</u>	<u>17,286</u>	<u>242,606</u>
		<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>
<b>Income and Endowments from:</b>				
Donations and legacies		9,682	-	9,682
Charitable activities		64,189	8,500	72,689
Investment income	4	<u>282</u>	<u>-</u>	<u>282</u>
Total income		<u>74,153</u>	<u>8,500</u>	<u>82,653</u>
<b>Expenditure on:</b>				
Charitable activities		(22,257)	(3,814)	(26,071)
Other expenditure	6	<u>(25,837)</u>	<u>-</u>	<u>(25,837)</u>
Total expenditure		<u>(48,094)</u>	<u>(3,814)</u>	<u>(51,908)</u>
Net income		<u>26,059</u>	<u>4,686</u>	<u>30,745</u>
Net movement in funds		26,059	4,686	30,745
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>165,088</u>	<u>-</u>	<u>165,088</u>
Total funds carried forward	12	<u>191,147</u>	<u>4,686</u>	<u>195,833</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2024 is shown in note 12.

**(Registration number: 262437)**  
**Balance Sheet as at 31 July 2025**

	Note	2025 £	2024 £
<b>Current assets</b>			
Debtors	9	-	871
Cash at bank and in hand	10	<u>243,398</u>	<u>197,210</u>
		243,398	198,081
<b>Creditors: Amounts falling due within one year</b>	11	<u>(792)</u>	<u>(2,248)</u>
<b>Net assets</b>		<u>242,606</u>	<u>195,833</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		17,286	4,686
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>225,320</u>	<u>191,147</u>
<b>Total funds</b>	12	<u>242,606</u>	<u>195,833</u>

The financial statements on pages 4 to 11 were approved by the trustees, and authorised for issue on 11/5/26 and signed on their behalf by:

  
 .....  
 Mrs Sara Brown  
 Trustee



## Notes to the Financial Statements for the Year Ended 31 July 2025

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom 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. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### 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.

#### Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### 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.

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.



## Notes to the Financial Statements for the Year Ended 31 July 2025 (continued)

### 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.

### 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

### Research and development

Research and development expenditure is written off as incurred.

### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand.

### Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees 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.

## Notes to the Financial Statements for the Year Ended 31 July 2025 (continued)

### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	18,871	18,871	9,682
	<u>18,871</u>	<u>18,871</u>	<u>9,682</u>

### 3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Bus running	-	8,500	8,500	8,500
Subscription	395	-	395	148
Fundraising	661	-	661	1,064
Holidays	4,351	-	4,351	4,955
Swimming pool	61,747	10,000	71,747	58,022
Misc income	163	-	163	-
	<u>67,317</u>	<u>18,500</u>	<u>85,817</u>	<u>72,689</u>
		Unrestricted funds General £	Restricted funds £	Total funds £
Bus running		-	8,500	8,500
Subscription		395	-	395
Fundraising		661	-	661
Holidays		4,351	-	4,351
Swimming pool		61,747	10,000	71,747
Misc income		163	-	163
		<u>67,317</u>	<u>18,500</u>	<u>85,817</u>
<b>Total for 2025</b>		<u>67,317</u>	<u>18,500</u>	<u>85,817</u>
<b>Total for 2024</b>		<u>64,189</u>	<u>8,500</u>	<u>72,689</u>

## Notes to the Financial Statements for the Year Ended 31 July 2025 (continued)

### 4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>230</u>	<u>230</u>	<u>282</u>

### 5 Expenditure on charitable activities

	Note	Unrestricted General £	Restricted £	Total 2025 £	Total 2024 £
Bus running		-	5,900	5,900	3,814
Holidays		-	-	-	442
Swimming pool		19,218	-	19,218	21,244
Allocated support costs		<u>1,705</u>	<u>-</u>	<u>1,705</u>	<u>571</u>
		<u>20,923</u>	<u>5,900</u>	<u>26,823</u>	<u>26,071</u>

### 6 Other expenditure

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Premises costs		28,015	28,015	22,350
Other resources expended		<u>3,307</u>	<u>3,307</u>	<u>3,487</u>
		<u>31,322</u>	<u>31,322</u>	<u>25,837</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 2025 (continued)

### 8 Taxation

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

### 9 Debtors

	2025 £	2024 £
Trade debtors	-	871

### 10 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	243,398	197,210

### 11 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	792	2,248

### 12 Funds

	Balance at 1 August 2024 £	Incoming resources £	Resources expended £	Balance at 31 July 2025 £
<b>Unrestricted funds</b>				
General	191,147	86,418	(52,245)	225,320
<b>Restricted funds</b>	4,686	18,500	(5,900)	17,286
<b>Total funds</b>	195,833	104,918	(58,145)	242,606
	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Balance at 31 July 2024 £
<b>Unrestricted</b>				
General	165,088	73,711	(47,652)	191,147
<b>Restricted</b>	-	8,500	(3,814)	4,686
<b>Total funds</b>	165,088	82,211	(51,466)	195,833

The specific purposes for which the funds are to be applied are as follows:

Restricted funds comprise of a Bus running service fund and Hydrotherapy pool fund.

## Notes to the Financial Statements for the Year Ended 31 July 2025 (continued)

### 13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 July 2025 £
Current assets	243,398	243,398
Current liabilities	<u>(792)</u>	<u>(792)</u>
Total net assets	<u>242,606</u>	<u>242,606</u>
	Unrestricted funds General £	Total funds at 31 July 2024 £
Current assets	198,081	198,081
Current liabilities	<u>(2,248)</u>	<u>(2,248)</u>
Total net assets	<u>195,833</u>	<u>195,833</u>