

**REGISTERED COMPANY NUMBER: 08328194 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1183576 (England and Wales)**

**HILLINGDON AUTISTIC CARE & SUPPORT  
LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**



Cox Costello & Horne  
Chartered Accountants and Tax Advisors  
26 Main Avenue  
Moor Park  
HA6 2HJ

**HILLINGDON AUTISTIC CARE & SUPPORT  
LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2022**

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**HILLINGDON AUTISTIC CARE & SUPPORT  
LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**TRUSTEES**

Mr J A Friel  
Ms N L Harvey  
Mr R O Mullings  
Ms M M Nettleton  
Mr S O'Halloran  
Mr G J Reynolds  
Mr N A Smith

**COMPANY SECRETARY**

Ms J Palmer – appointed 23-02-22

**REGISTERED OFFICE**

Dudley Place  
Off Pinkwell Lane  
Hayes  
Middlesex  
UB3 1PB

**REGISTERED COMPANY NUMBER** 08328194 (England and Wales)

**REGISTERED CHARITY NUMBER** 1183576 (England and Wales)

**INDEPENDENT EXAMINER**

Cox Costello & Horne  
Chartered Accountants and Tax Advisors  
26 Main Avenue  
Moor Park  
HA6 2HJ

**BANKERS**

Barclays Bank Plc  
54 High Street  
Ruislip, Middlesex  
HA4 7AT

Metro Bank Plc  
50 High Street  
Uxbridge  
UB8 1UT

**WEBSITE**

[www.hacs.org.uk](http://www.hacs.org.uk)

## **HILLINGDON AUTISTIC CARE & SUPPORT LIMITED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policy set out in the note 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 statement 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. 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 fulfil our Objects as outlined within the Hillingdon Autistic Care and Support Limited (HACS) Articles of Association dated 9th April 2019 (registered by Companies House 17/05/2019). The Charity has complied with the legal requirements of the Charities Act and in accordance with Charities (Accounts and Reports) Regulations 2008 we have complied with that duty.

##### **How Our Activities Deliver Public Benefit**

Our organisation has a strong reputation locally and we are well-connected in the heart of our local community, providing services that support not only autistic people and their families, but also encourage the wider public to understand, accept and support autistic people. We contribute to a more vibrant community life in Hillingdon through our strong community presence, in both direct service delivery and also fundraising events. We enable community integration of autistic people and those with learning disabilities, so that they can go beyond just physically living in the community but develop a sense of belonging to community life and take their place as respected and valued members of their community. We do this in many ways, not only through actively forging pathways to employment and independent living, but through active participation in our fundraising events, supporting them to make a contribution to the charity and take on valued roles in the organisation.

Our accessible, open-door culture means that we act as a first port of call to people in crisis and are trusted by local residents to provide a safe, familiar space to receive practical support. Our strong local networks and partnerships enable us to quickly link families/individuals to other local services when necessary. Our distinctive offer of person-centred, inclusive support embedded in our local community enables us to build relationships with clients for longer. Most people that we support have complex needs, meaning they are the furthest away from inclusion in mainstream services or the labour market. Our supportive relationships with clients enable us to "travel the distance" with our clients, celebrating the smallest of achievements along the way. We have an excellent understanding of local issues, both existing and emerging that impact our community. HACS actively contribution to service design for autistic people and those with learning disabilities in Hillingdon, primarily through the Autism Partnership Board and most recently through the development of Hillingdon Expert Reference Group (ERG) for Autism, a joint initiative with Centre for ADHD and Autism.

##### **Volunteers**

The Charity has been supported in its activities by a dedicated team of volunteers. Number of volunteers this year has been 30 (2021: 14). 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.

## **HILLINGDON AUTISTIC CARE & SUPPORT LIMITED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **Achievements and Performance**

We began the year with great hope that our services would fully resume following lifting of government restrictions. Despite some premises challenges at the start of the year, we were finally able to fully reopen our Children and Young People's Services from September 2021, including our Saturday clubs and twice-weekly Youth Clubs. Our Family Support service reintroduced face-to-face Autism Surgeries, however in response to parental feedback we have maintained a hybrid approach with a mix of face-to-face and online surgeries each month. The Rural Tea Rooms also fully reopened, and we have been focused on rebuilding our customer base following months of closure. As of the end of the financial year we were only just starting to see footfall return to pre-pandemic levels. We have introduced card payments as a response to due to a societal shift to "cashless" payments in the hope that this will also increase our custom. Sadly, the Brookfield Café has not reopened after the pandemic due to post-pandemic changes to the Adult Learning delivery model and use of premises.

Our services have historically been focused on post-diagnostic support, open to individuals/families after a formal diagnosis has been made. However, in recognition that there were over 800 children (0-17years) on the waiting list at the Child Development Centre on the social communication pathway, we have been working with NWL CCG (Hillingdon) to design and implement appropriate support for those families to be delivered in Summer 2022.

Last financial year, we launched our brand-new Supported Internship programme in partnership with Orchard Hill College and London Borough of Hillingdon. During this year we have been proud to watch our first ever cohort of interns graduate with an official success rate of 78%, which significantly exceeds the programme's national average of 60%. 7 out of 9 interns have been employed, and 2 interns have engaged in further education opportunities relevant to their career choices. Across our wider Skills and Employment service, fifteen autistic jobseekers have obtained and sustained paid employment. The fields of work that these service users are working in include finance, administration, retail, software development and hospitality. As the national rate of autistic adults in employment is still shockingly low at 26.5%, we are proud that our service users are paving the way to increase awareness and acceptance of Autism in a range of sectors.

We formally launched our new Adult Autism Hub in April 2021, a brand-new post-diagnostic support for autistic adults who are 18 years+ without intellectual learning disability. This cohort of autistic adults have historically remained 'hidden' from existing health and social care services yet experience significant health inequality. The Hub offers a range of support from either on a 1-2-1 or group basis, including coaching, wellbeing support, social activities and a coproduced a 6-week group learning programme. The Adult Autism Hub compliments the range of support already available to adults who have autism and a co-occurring learning disability through our "Get Together" programme. The variety of support available across all of our adult services means local autistic adults are able to access a service that allows them to socialise in a supportive environment that is more tailored to their interests and provide relevant peer groups according to level of need and social interests.

We were delighted to welcome three new staff members to the team this year who joined the Family Support, Skills and Employment and Adult Support services. 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 remain committed to developing and investing in our people, through a range of training opportunities and a particular focus on Employee Wellbeing so that we maintain a productive and healthy workforce.

Our team of dedicated volunteers are crucial to the sustainability and success of our organisation 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.

## **HILLINGDON AUTISTIC CARE & SUPPORT LIMITED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

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#### **FINANCIAL REVIEW**

##### **Financial review**

We have focussed on fundraising and traded income, to give the organisation greater flexibility and agility in managing our finances and delivering our vision. We have raised approximately £35,000 from events fundraising and donations, as well as over £140,000 in traded income through various income streams, such as Project Search, DWP Access to Work and consultancy projects. Additionally, we were successful in the following grants:

- Three Guineas Trust (£14,200)
- AP Taylor Trust (£1500)
- Ealing & Hounslow CVS (£5000 via Greater London Authority)

We secured investment from Hillingdon CCG (now NWL ICB) during this year towards our Adult Hub and also to pilot new support initiatives for families of children under 18 on the waiting list for a diagnosis. A significant proportion of this funding has been deferred until 2022/23.

The Board of Trustees are confident that the charity continues to show sustainable growth in line with our charitable aims and objectives and the evolving needs of our community in the post-pandemic world.

##### **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 £176,064 (2021: £50,283), £50,000 (2021: £ 49,678) general unrestricted funds, £112,992 (2021:£nil) designated funds and £13,072 (2021: £605) restricted funds.

Unrestricted reserves are required to:

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

The trustees believe that a minimum of £50,000 would be prudent to cover these eventualities. This will be reviewed every two years.

##### **Restricted Reserves**

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

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

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

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

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Hillingdon Autistic Care & Support Limited (HACS) (Company Number 08328194) is a charitable company limited by guarantee which was incorporated by an original governing document dated 12th December 2012 as amended by an original governing document dated 12th December 2012 as amended on change of name dated 5th January 2015 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.

# HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### 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 2021) with a board of 7 Trustees. Our board members are specialists in the areas of Finance, Law and Education, but most importantly the vast majority have lived experience of autism. The Trustees meet at minimum quarterly, with additional sub-committee meetings as required. John Friel was re-appointed Chair on 23rd February 2022 and Jean Palmer OBE was reappointed as a new Director on 23rd February 2022. Once the transfer of assets from the former charity (Registered Charity Number 1066859) has completed we will wind 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.

#### Risk management

The Trustees have carried out a review of the major risks faced by the Charity. Risk management is central to the ability of any charitable organisation, to deliver its objectives. It is also a statutory requirement for trustees to demonstrate how they are identifying and managing risks being faced by their charity. The Risk Management Plan was supplemented with a Covid-19 Business Continuity Plan.

### 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 2022. We also intend to complete the transfer of assets and "wind-down" of the sister charity Hillingdon Autistic Care and Support (c/n 1066859) Implementation of Xero accounting for HACS Ltd.

We have applied to extend our Children and Young People's services to offer fully funded holiday programmes for families in receipt of benefits-related free school meals and look forward to developing this initiative in 2022/23.

We continue our discussions with local health providers to develop a Project Search Supported Internship site from September 2023.

30 January 2023

Approved by order of the board of trustees on ..... and signed on its behalf by:

DocuSigned by:

*Mr J A Friel*

A838FD10987A49D.....

Mr J A Friel - Trustee

**HILLINGDON AUTISTIC CARE & SUPPORT  
LIMITED**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees (who are also the directors of Hillingdon Autistic Care & Support Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HILLINGDON AUTISTIC CARE & SUPPORT  
LIMITED**

**Independent examiner's report to the trustees of Hillingdon Autistic Care & Support Limited ('the Company')**

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Through Unity ('the charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

As the trustees of charitable company, 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 charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('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 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view, and my report is limited to those specific matters set out in the independent examiner's statement.

**Independent examiner's statement**

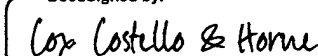
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charitable company 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 financial statements 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 accounts to be reached.

DocuSigned by:

 Cox Costello & Horne

404EE733CB1C4F7...  
Michael F Cox FCA

Institute of Chartered Accountants in England and Wales

Cox Costello & Horne

Chartered Accountants and Tax Advisors

26 Main Avenue

Moor Park

HA6 2HJ

30 January 2023

Date: .....

**HILLINGDON AUTISTIC CARE & SUPPORT  
LIMITED**
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022**

|  |       |                            |                 | Year Ended<br>31.3.22 | Period<br>1.1.20<br>to<br>31.3.21 |
|--|-------|----------------------------|-----------------|-----------------------|-----------------------------------|
|  | Notes | Unrestricted<br>funds<br>£ | Designated<br>£ | Total<br>funds<br>£   | Total<br>funds<br>£               |
| <b>INCOME FROM</b>                                     |       |                            |                 |                       |                                   |
| Donations  | 2     | 19,880                     | -               | 19,880                | 94,872                            |
| <b>Charitable activities</b>                           |       |                            |                 |                       |                                   |
| Charitable activities                                  | 4     | -                          | 226,801         | 374,612               | 146,201                           |
| Other trading activities                               | 3     | 48,875                     | 7,538           | 56,413                | -                                 |
| Investment Income                                      |       | 255                        | -               | 255                   | -                                 |
| <b>Total</b>   |       | 69,010                     | 234,339         | 451,160               | 241,073                           |
| <b>EXPENDITURE ON</b>                                  |       |                            |                 |                       |                                   |
| Raising funds  | 5     | 1,607                      | -               | 1,607                 | -                                 |
| <b>Charitable activities</b>                           |       |                            |                 |                       |                                   |
| Cost of activities furthering the<br>charity's objects | 6     | 340                        | 159,748         | 295,432               | 143,844                           |
| Management and administration                          | 6     | 18,224                     | 10,116          | 28,340                | 52,128                            |
| <b>Total</b>   |       | 20,171                     | 169,864         | 325,379               | 195,972                           |
| <b>NET INCOME</b>                                      |       | 48,839                     | 64,475          | 125,781               | 45,101                            |
| <b>Transfer between funds</b>                          | 17    | (48,517)                   | 48,517          | -                     | -                                 |
| <b>Net movement in funds</b>                           |       | 322                        | 112,992         | 125,781               | 45,101                            |
| <b>RECONCILIATION OF FUNDS</b>                         |       |                            |                 |                       |                                   |
| <b>Total funds brought forward</b>                     |       | 49,678                     | -               | 50,283                | 5,182                             |
| <b>TOTAL FUNDS CARRIED<br/>FORWARD</b>                 |       | <u>50,000</u>              | <u>112,992</u>  | <u>176,064</u>        | <u>50,283</u>                     |

The notes form part of these financial statements

**HILLINGDON AUTISTIC CARE & SUPPORT  
LIMITED**
**BALANCE SHEET  
31 MARCH 2022**

|  | Notes | 31.3.22<br>£    | 31.3.21<br>£    |
|--|-------|-----------------|-----------------|
| <b>CURRENT ASSETS</b>                        |       |                 |                 |
| Debtors                                      | 13    | 35,217          | -               |
| Cash at bank                                 |       | <u>251,094</u>  | <u>67,938</u>   |
|  |       | 286,311         | 67,938          |
| <b>CREDITORS</b>                             |       |                 |                 |
| Amounts falling due within one year          | 14    | <u>(37,832)</u> | <u>(2,543)</u>  |
| <b>NET CURRENT ASSETS</b>                    |       | <u>248,479</u>  | <u>65,395</u>   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 248,479         | 65,395          |
| <b>CREDITORS</b>                             |       |                 |                 |
| Amounts falling due after more than one year | 15    | <u>(72,415)</u> | <u>(15,112)</u> |
| <b>NET ASSETS</b>                            |       | <u>176,064</u>  | <u>50,283</u>   |
| <b>FUNDS</b>                                 |       |                 |                 |
| Unrestricted funds                           | 17    | 162,992         | 49,678          |
| Restricted funds                             | 17    | <u>13,072</u>   | <u>605</u>      |
| <b>TOTAL FUNDS</b>                           |       | <u>176,064</u>  | <u>50,283</u>   |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on .....16..January..2023..... and were signed on its behalf by:

DocuSigned by:  
  
 C65642943DD487.....  
 Mr N A Smith - Trustee

## HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statement in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charity SORP (FRS 102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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 £.

##### **Going concern**

The trustees have considered the potential impact of the coronavirus, and the various measures taken to contain it, on the operations of the charity in the near future. The charity has used government support such as the Coronavirus Job Retention Scheme. The charity has a low level of committed costs and a significant level of cash and reserves. In addition, while the charity has experienced some reduction to income levels, the trustees expect a majority of the grant funding the charity obtains each year from other bodies will continue to be available. As a result, the trustees believe that the charity will be able to continue its activities and meet its liabilities as they fall due for a period of at least twelve months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

##### **Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

##### **Donations and Grants**

Donation 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.

##### **Contractual Income and Grants with Performance Conditions**

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 when receivable.

##### **Volunteers and Donated Services, Facilities and Goods**

Donated professional services and donated facilities are recognised as income when the Charity has control over the item, 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 of the 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.

**HILLINGDON AUTISTIC CARE & SUPPORT  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

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**Expenditure**

**Expenditure Recognition and Irrecoverable VAT**

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.

**Allocation of Support Costs**

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. The basis on which support costs have been allocated are set out in note 8.

**Taxation**

The Trust is an institution which is established for charitable purposes within the meaning of the Charities Act 2011 and as such is a Trust within the meaning of Para 1 of Schedule 6 to the Finance Act 2010. Accordingly, the Trust is potentially exempt from taxation in respect of income or capital gains received within categories covered by Sections 478-488 of the Corporation Tax Act 2010 (formerly enacted in Section 505 of the Income and Corporation Taxes Act 1988) or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes. The Trust receives no similar exemption in respect of Value Added Tax. For this reason, the Trust is generally unable to recover input VAT it suffers on goods and services purchased. The Trust is registered for VAT, as the Trustees have taken professional advice and consider that certain of the Trust's sources of income are within the auspices of VAT.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund are set out in the notes to the financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the Trust. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Cash and Cash Equivalents**

Cash and cash equivalents includes cash and short-term cash deposits.

**HILLINGDON AUTISTIC CARE & SUPPORT  
LIMITED**
**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**
**1. ACCOUNTING POLICIES - continued**
**Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments including trade and other debtors and trade creditors. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

From 1 April 2015, under the Pensions Act 2008, the charity must put certain staff into a pension scheme and contribute towards it. This is called automatic enrolment. To comply with automatic enrolment laws, the charity signed a participation agreement with a pension provider by which staff become members of an independently administered pension plan. The charity and staff make contributions as specified in the plan.

In the aforementioned scheme, staff contract directly with the pension company, and assets of those schemes are held separately from those of the charity. The charity acts as agent in collecting and paying over staff pension contributions. Once the contributions have been paid, the charity as employer has no further obligations.

The charity contributions are charged to the Statement of Financial Activities in the period to which they relate. At the reporting date, outstanding/(surplus) contributions amounted to £2,296 (2021: £1,022).

**Judgement and Key Sources of Estimation Uncertainty**

In the application of the Charity's accounting policies, the Charity is required to make judgments, 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.

**2. DONATIONS**

|               |               |            | Year Ended    | Period        |
|---------------|---------------|------------|---------------|---------------|
|               | Unrestricted  | Restricted | 31.3.22       | 1.1.20        |
|               | funds         | funds      | Total         | to            |
|               | £             | £          | funds         | 31.3.21       |
|               |               |            | £             | Total         |
|               |               |            |               | funds         |
|               |               |            |               | £             |
| Donations     | 7,981         | -          | 7,981         | 94,872        |
| Subscriptions | 11,899        | -          | 11,899        | -             |
|               | <u>19,880</u> | <u>-</u>   | <u>19,880</u> | <u>94,872</u> |

**HILLINGDON AUTISTIC CARE & SUPPORT  
LIMITED**
**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**
**3. OTHER TRADING ACTIVITIES**

|                    |                       |                     | Year Ended<br>31.3.22 | Period<br>1.1.20<br>to<br>31.3.21 |
|--------------------|-----------------------|---------------------|-----------------------|-----------------------------------|
|                    | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds        | Total<br>funds                    |
|                    | £                     | £                   | £                     | £                                 |
| Fundraising events | <u>56,413</u>         | <u>-</u>            | <u>56,413</u>         | <u>-</u>                          |

**4. INCOME FROM CHARITABLE ACTIVITIES**

|                            |                       |         | Year Ended<br>31.3.22 | Period<br>1.1.20<br>to<br>31.3.21 |
|----------------------------|-----------------------|---------|-----------------------|-----------------------------------|
|                            | Activity              |         | £                     | £                                 |
| HCT Employability          | Charitable activities |         | -                     | 4,650                             |
| Family Services            | Charitable activities | 46,699  | 7,677                 |                                   |
| LCF Active Communities     | Charitable activities | -       | 5,000                 |                                   |
| Segro                      | Charitable activities | -       | 5,000                 |                                   |
| Employability Designated   | Charitable activities | 144,661 | 5,695                 |                                   |
| LBH Community Grant        | Charitable activities | 45,900  | 7,600                 |                                   |
| HCT Young Learners         | Charitable activities | -       | 6,493                 |                                   |
| Brookfield LBH             | Charitable activities | -       | 10,089                |                                   |
| Sisters of the Holy Cross  | Charitable activities | 7,997   | 11,913                |                                   |
| BBC Children in Need Youth | Charitable activities | 7,700   | 3,206                 |                                   |
| BBC Children in Need       |                       |         |                       |                                   |
| Employment                 | Charitable activities | -       | 7,379                 |                                   |
| Three Guineas Trust        | Charitable activities | 14,200  | 2,459                 |                                   |
| Orchard Hill college       | Charitable activities | -       | 62,842                |                                   |
| LHC Locality               | Charitable activities | -       | 4,147                 |                                   |
| communities                | Charitable activities | 8,987   | -                     |                                   |
| LBH Ward Budget            | Charitable activities | 250     | -                     |                                   |
| My London Social Action    | Charitable activities | 5,000   | -                     |                                   |
| Rural Tea Room             | Charitable activities | 37,486  | -                     |                                   |
| GLA Young Londoners Fund   | Charitable activities | 25,110  | -                     |                                   |
| AP Taylor Trust            | Charitable activities | 1,500   | -                     |                                   |
| Neighbourly Grant          | Charitable activities | -       | 400                   |                                   |
| Other Grant                | Charitable activities | -       | 1,651                 |                                   |
| Adult Support              | Charitable activities | 29,122  | -                     |                                   |
|                            |                       |         | <u>374,612</u>        | <u>146,201</u>                    |

**5. RAISING FUNDS**
**Raising donations**

|             |                       |                     | Year Ended<br>31.3.22 | Period<br>1.1.20<br>to<br>31.3.21 |
|-------------|-----------------------|---------------------|-----------------------|-----------------------------------|
|             | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds        | Total<br>funds                    |
|             | £                     | £                   | £                     | £                                 |
| Fundraising | <u>1,607</u>          | <u>-</u>            | <u>1,607</u>          | <u>-</u>                          |

**HILLINGDON AUTISTIC CARE & SUPPORT  
LIMITED**
**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**
**6. CHARITABLE ACTIVITIES COSTS**

|  | Direct<br>Costs (see<br>note 7)<br>£ | Support<br>costs (see<br>note 8)<br>£ | Totals<br>£    |
|--|--------------------------------------|---------------------------------------|----------------|
| Cost of activities furthering the charity's<br>objects | 295,432                              | -                                     | 295,432        |
| Management and administration                          | -                                    | 28,340                                | 28,340         |
|  | <u>295,432</u>                       | <u>28,340</u>                         | <u>323,772</u> |

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

|                      | Year Ended<br>31.3.22<br>£ | Period<br>1.1.20<br>to<br>31.3.21<br>£ |
|----------------------|----------------------------|--|
| Employability        | 129,549                    | 112,464                                |
| Recreation           | 90,962                     | 27,233                                 |
| Rural Tea Rooms      | 2,707                      | -                                      |
| Adult Support        | 44,778                     | 4,147                                  |
| Management and Admin | 27,436                     | 49,950                                 |
|                      | <u>295,432</u>             | <u>193,794</u>                         |

**8. SUPPORT COSTS**

|                               | Management<br>£ | Finance<br>£ | Governance<br>costs<br>£ | Totals<br>£   |
|-------------------------------|-----------------|--------------|--------------------------|---------------|
| Management and administration | <u>25,118</u>   | <u>222</u>   | <u>3,000</u>             | <u>28,340</u> |

Some of the charity's overheads are included in project cost expenditure where elements have been funded by sponsors and grants as part of the project.

Support costs, included in the above, are as follows:

**Management**

|                              | Year Ended<br>31.3.22<br>£ | Period<br>1.1.20<br>to<br>31.3.21<br>£ |
|------------------------------|----------------------------|--|
| Maintenance                  | 92                         | -                                      |
| Office supplies and expenses | 129                        | -                                      |
| Wages                        | 16,430                     | -                                      |
| Utilities                    | 1,798                      | -                                      |
| Professional fees            | 5,433                      | 378                                    |
| Telephone                    | 228                        | -                                      |
| Subscriptions                | 1,008                      | -                                      |
|                              | <u>25,118</u>              | <u>378</u>                             |



**HILLINGDON AUTISTIC CARE & SUPPORT  
LIMITED**
**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**
**8. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

**Finance**

|              | Year Ended<br>31.3.22                    | Period<br>1.1.20<br>to<br>31.3.21 |
|--------------|--|-----------------------------------|
|              | Management<br>and<br>administration<br>£ | Total<br>activities<br>£          |
| Bank charges | <u>222</u>                               | <u>-</u>                          |

**Governance costs**

|                        | Year Ended<br>31.3.22                    | Period<br>1.1.20<br>to<br>31.3.21 |
|------------------------|--|-----------------------------------|
|                        | Management<br>and<br>administration<br>£ | Total<br>activities<br>£          |
| Auditors' remuneration | <u>3,000</u>                             | <u>1,800</u>                      |

**9. AUDITORS' REMUNERATION**

|  | Year Ended<br>31.3.22 | Period<br>1.1.20<br>to<br>31.3.21 |
|--|-----------------------|-----------------------------------|
|  | £                     | £                                 |
| Fees payable to the charity's auditors for the audit of the charity's financial statements | 2,000                 | 1,000                             |
| Auditors Remuneration-Other Services   | <u>1,000</u>          | <u>800</u>                        |

**10. TRUSTEES' REMUNERATION AND BENEFITS**
**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the period ended 31 March 2021.

Trustees' expenses consist of cost reimbursement during the year £nil (2021 - nil).

**HILLINGDON AUTISTIC CARE & SUPPORT  
LIMITED**
**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**
**11. STAFF COSTS**

The average monthly number of employees during the year was as follows:

|                               | Year Ended<br>31.3.22 | Period<br>1.1.20<br>to<br>31.3.21 |
|-------------------------------|-----------------------|-----------------------------------|
| Charitable activities         | 7                     | 4                                 |
| Management and administration | <u>1</u>              | <u>1</u>                          |
|                               | <u>8</u>              | <u>5</u>                          |

No employees received emoluments in excess of £60,000 (2021: Nil).

The key management of the charity is the Operations director. The total benefits of the key management of the charity were £59,131 (2021: £60,154).

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|  | Unrestricted<br>funds<br>£ | Designated<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|--|----------------------------|-----------------|--------------------------|---------------------|
| <b>INCOME FROM</b>                                     |                            |                 |                          |                     |
| Donations  | 94,872                     | -               | -                        | 94,872              |
| <b>Charitable activities</b>                           |                            |                 |                          |                     |
| Charitable activities                                  | 1,651                      | 76,214          | 68,336                   | 146,201             |
| <b>Total</b>   | <u>96,523</u>              | <u>76,214</u>   | <u>68,336</u>            | <u>241,073</u>      |
| <b>EXPENDITURE ON</b>                                  |                            |                 |                          |                     |
| <b>Charitable activities</b>                           |                            |                 |                          |                     |
| Cost of activities furthering the charity's<br>objects | 77                         | 83,636          | 60,131                   | 143,844             |
| Management and administration                          | 44,528                     | -               | 7,600                    | 52,128              |
| <b>Total</b>   | <u>44,605</u>              | <u>83,636</u>   | <u>67,731</u>            | <u>195,972</u>      |
| <b>NET INCOME/(EXPENDITURE)</b>                        | 51,918                     | (7,422)         | 605                      | 45,101              |
| <b>Transfers between funds</b>                         | <u>(7,422)</u>             | <u>7,422</u>    | -                        | -                   |
| <b>Net movement in funds</b>                           | 44,496                     | -               | 605                      | 45,101              |
| <b>RECONCILIATION OF FUNDS</b>                         |                            |                 |                          |                     |
| <b>Total funds brought forward</b>                     | 5,182                      | -               | -                        | 5,182               |
| <b>TOTAL FUNDS CARRIED FORWARD</b>                     | <u>49,678</u>              | <u>-</u>        | <u>605</u>               | <u>50,283</u>       |

**HILLINGDON AUTISTIC CARE & SUPPORT  
LIMITED**
**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**
**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 31.3.22       | 31.3.21  |
|--------------------------------|---------------|----------|
|                                | £             | £        |
| Prepayments and accrued income | <u>72,415</u> | <u>-</u> |

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                 | 31.3.22       | 31.3.21      |
|-----------------|---------------|--------------|
|                 | £             | £            |
| Other Creditors | 2,588         | 743          |
| Accruals        | 3,373         | 1,800        |
| Deferred Income | <u>31,871</u> | <u>-</u>     |
|                 | <u>37,832</u> | <u>2,543</u> |

**15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|   | 31.3.22       | 31.3.21       |
|---|---------------|---------------|
|   | £             | £             |
| Hillingdon Autistic Care and Support – Unincorporated Charity | <u>72,415</u> | <u>15,112</u> |

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                       | Unrestricted<br>funds<br>£ | Designated<br>£ | Restricted<br>funds<br>£ | 31.3.22<br>Total<br>funds<br>£ | 31.3.21<br>Total<br>funds<br>£ |
|-----------------------|----------------------------|-----------------|--------------------------|--------------------------------|--------------------------------|
| Current assets        | 199,353                    | 73,886          | 13,072                   | 286,311                        | 67,938                         |
| Current liabilities   | (37,832)                   | -               | -                        | (37,832)                       | (2,543)                        |
| Long term liabilities | <u>(72,415)</u>            | <u>-</u>        | <u>-</u>                 | <u>(72,415)</u>                | <u>(15,112)</u>                |
|                       | <u>89,106</u>              | <u>73,886</u>   | <u>13,072</u>            | <u>176,064</u>                 | <u>50,283</u>                  |

**17. MOVEMENT IN FUNDS**

|   | At 1.4.21<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At 31.3.22<br>£ |
|---|----------------|----------------------------------|------------------------------------|-----------------|
| <b>Unrestricted funds</b>                     |                |                                  |                                    |                 |
| General fund                                  | 49,678         | 48,839                           | (48,517)                           | 50,000          |
| Family Services                               | -              | (9,411)                          | 48,517                             | 39,106          |
| Employability Designated                      | -              | 39,107                           | -                                  | 39,107          |
| Rural   | <u>-</u>       | <u>34,779</u>                    | <u>-</u>                           | <u>34,779</u>   |
|   | 49,678         | 113,314                          | -                                  | 162,992         |
| <b>Restricted funds</b>                       |                |                                  |                                    |                 |
| Neighbourly grant                             | 400            | -                                | -                                  | 400             |
| Brookfield LBH                                | 205            | -                                | -                                  | 205             |
| Three Guineas Trust                           | -              | 144                              | -                                  | 144             |
| Imperial College Compassionate<br>Communities | -              | 1,012                            | -                                  | 1,012           |
| LBH Ward Budget                               | -              | 196                              | -                                  | 196             |
| Young Londoners                               | <u>-</u>       | <u>11,115</u>                    | <u>-</u>                           | <u>11,115</u>   |
|   | <u>605</u>     | <u>12,467</u>                    | <u>-</u>                           | <u>13,072</u>   |
| <b>TOTAL FUNDS</b>                            | <u>50,283</u>  | <u>125,781</u>                   | <u>-</u>                           | <u>176,064</u>  |

**HILLINGDON AUTISTIC CARE & SUPPORT  
LIMITED**
**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**
**17. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

|   | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                     |                            |                            |                           |
| General fund                                  | 69,010                     | (20,171)                   | 48,839                    |
| Family Services                               | 38,521                     | (47,932)                   | (9,411)                   |
| Employability Designated                      | 118,302                    | (79,195)                   | 39,107                    |
| Rural   | 40,215                     | (5,436)                    | 34,779                    |
| Pre-Diagnostic Support 0-17                   | 8,179                      | (8,179)                    | -                         |
| Adult Support                                 | <u>29,122</u>              | <u>(29,122)</u>            | <u>-</u>                  |
|   | 303,349                    | (190,035)                  | 113,314                   |
| <b>Restricted funds</b>                       |                            |                            |                           |
| Sisters of the Holy Cross                     | 7,995                      | (7,995)                    | -                         |
| Three Guineas Trust                           | 14,201                     | (14,057)                   | 144                       |
| Imperial College Compassionate<br>Communities | 8,987                      | (7,975)                    | 1,012                     |
| LBH Ward Budget                               | 250                        | (54)                       | 196                       |
| My London Social Action                       | 5,000                      | (5,000)                    | -                         |
| AP Taylor                                     | 1,500                      | (1,500)                    | -                         |
| Cin Youth Futures                             | 31,167                     | (31,167)                   | -                         |
| Young Londoners                               | 25,111                     | (13,996)                   | 11,115                    |
| Children in Need                              | 7,700                      | (7,700)                    | -                         |
| LBH Community Grant                           | <u>45,900</u>              | <u>(45,900)</u>            | <u>-</u>                  |
|   | <u>147,811</u>             | <u>(135,344)</u>           | <u>12,467</u>             |
| <b>TOTAL FUNDS</b>                            | <u>451,160</u>             | <u>(325,379)</u>           | <u>125,781</u>            |

**Comparatives for movement in funds**

|                               | At 1.1.20<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At 31.3.21<br>£ |
|-------------------------------|----------------|----------------------------------|------------------------------------|-----------------|
| <b>Unrestricted funds</b>     |                |                                  |                                    |                 |
| General fund                  | 5,182          | 245,635                          | (7,422)                            | 243,395         |
| Family Services               | -              | 1,195                            | (1,195)                            | -               |
| Employability Designated      | -              | (121,029)                        | 8,617                              | (112,412)       |
| Management and administration | -              | (49,950)                         | -                                  | (49,950)        |
| Recreation                    | -              | <u>(27,208)</u>                  | -                                  | <u>(27,208)</u> |
|                               | 5,182          | 48,643                           | -                                  | 53,825          |
| <b>Restricted funds</b>       |                |                                  |                                    |                 |
| Neighbourly grant             | -              | 400                              | -                                  | 400             |
| Brookfield LBH                | -              | 205                              | -                                  | 205             |
| Adult Support                 | -              | <u>(4,147)</u>                   | -                                  | <u>(4,147)</u>  |
|                               | -              | <u>(3,542)</u>                   | -                                  | <u>(3,542)</u>  |
| <b>TOTAL FUNDS</b>            | <u>5,182</u>   | <u>45,101</u>                    | <u>-</u>                           | <u>50,283</u>   |

**HILLINGDON AUTISTIC CARE & SUPPORT  
LIMITED**
**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**
**17. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

|                                 | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>       |                            |                            |                           |
| General fund                    | 96,523                     | (44,605)                   | 51,918                    |
| Family Services                 | 7,677                      | (6,482)                    | 1,195                     |
| Employability Designated        | <u>68,537</u>              | <u>(77,154)</u>            | <u>(8,617)</u>            |
|                                 | 172,737                    | (128,241)                  | 44,496                    |
| <b>Restricted funds</b>         |                            |                            |                           |
| Neighbourly grant               | 400                        | -                          | 400                       |
| HCT Employability               | 11,143                     | (11,143)                   | -                         |
| LCF Active Communities          | 5,000                      | (5,000)                    | -                         |
| SEGRO                           | 5,000                      | (5,000)                    | -                         |
| Brookfield LBH                  | 10,089                     | (9,884)                    | 205                       |
| Sisters of the Holy Cross       | 11,913                     | (11,913)                   | -                         |
| BBC Children in Need Youth      | 3,206                      | (3,206)                    | -                         |
| BBC Children in Need Employment | 7,379                      | (7,379)                    | -                         |
| Three Guineas Trust             | 2,459                      | (2,459)                    | -                         |
| LHC Locality                    | 4,147                      | (4,147)                    | -                         |
| LBH Core Grant                  | <u>7,600</u>               | <u>(7,600)</u>             | <u>-</u>                  |
|                                 | <u>68,336</u>              | <u>(67,731)</u>            | <u>605</u>                |
| <b>TOTAL FUNDS</b>              | <u>241,073</u>             | <u>(195,972)</u>           | <u>45,101</u>             |

**Purpose of unrestricted funds:**

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

**Purpose of restricted funds:**

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

**Transfers between funds**

During the year general fund with the permission of the original donors was dissolved into the designated fund.

**18. RELATED PARTY DISCLOSURES**

During the year the charity received payments totalling £104,002 (2021: £191,236) to Hillingdon Autistic Care & Support (charity No. 1066859), an unincorporated charity under common control of the trustees. The balance outstanding as at the year end totalling £72,415 (2021: £15,112).

The trustees received no remuneration during the year and were not reimbursed any expenses.

**19. ULTIMATE CONTROLLING PARTY**

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

At the reporting date, in the trustees' opinion, there is no ultimate controlling party. There has been no change between the reporting date and date of approval of the financial statements.

**HILLINGDON AUTISTIC CARE & SUPPORT  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**20. LEASING AGREEMENTS**

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

| 31.3.22       | 31.3.21       |
|---------------|---------------|
| £             | £             |
| <u>61,183</u> | <u>68,333</u> |

**21. DEFERRED INCOME**

|   | 31.3.22       | 31.3.21  |
|---|---------------|----------|
|   | £             | £        |
| Balance as at 1 <sup>st</sup> April       | -             | -        |
| Amount Released to Income during the Year | (-)           | -        |
| Amount deferred in the Year               | <u>31,871</u> | <u>-</u> |
| Balance as at 31 <sup>st</sup> March      | <u>31,871</u> | <u>-</u> |

Deferred income represents funding received from once upon a time training and Project Search towards cost of projects to be carried out in future years.

**22. COMPANY LIMITED BY GUARANTEE**

The charitable company is limited by guarantee and has no share capital. Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up, for payments of the debts and liabilities of the company, such amount as may be required, not exceeding £1.