

Charity Registration No. 1183576

Company Registration No. 08328194 (England and Wales)

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J A Friel (Chair) Ms N L Harvey Mr R O Mullings Mr S O'Halloran Mr G J Reynolds Mr N A Smith Ms J Bozic Ms J Palmer Mrs S Savidge	(Appointed 6 December 2023)
Charity number	1183576	
Company number	08328194	
Principal address	Dudley Place Off Pinkwell Lane Hayes Middlesex UB3 1PB	
Registered office	Dudley Place Off Pinkwell Lane Hayes Middlesex UB3 1PB	
Independent examiner	Mr F Harling Ward Williams Limited Bay Lodge 36 Harefield Road Uxbridge Middlesex UB8 1PH	
Bankers	Barclays Bank PLC Leicester LE1 1WB Metro Bank Plc 50 High Street Uxbridge UB8 1UT	
Website	www.hacs.org.uk	

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

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HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and financial statements of the charity for the year ended 31 March 2024.

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

Objectives and activities

Objectives and Aims

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

Statement of Public Benefit

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

How Our Activities Deliver Public Benefit

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

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

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

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

Our accessible, open-door culture means that we act as a first port of call to people in crisis and are trusted by local residents to provide a safe, familiar space to receive practical support. Our strong local networks and partnerships enable us to quickly link families/individuals to other local services when necessary. Our distinctive offer of person-centred, inclusive support embedded in our local community enables us to build relationships with the people we support for longer. Most people that we support have complex needs, meaning they are the furthest away from inclusion in mainstream services or the labour market. Our supportive relationships with the people we support enable us to "travel the distance" with our clients, celebrating the smallest of achievements along the way. We have an excellent understanding of local issues, both existing and emerging that impact our community. HACS actively contribution to service design for autistic people and those with learning disabilities in Hillingdon, through a variety of local partnerships such as the Autism Partnership Board, Carer's Strategy Group and Supported Employment forum. We jointly facilitate the Hillingdon Expert Reference Group (ERG) for Autism with another local partner, Centre for ADHD and Autism Support (CAAS) which provides a forum for autistic adults to meet monthly to discuss local topics of interest and progress against local priorities for autistic people.

Staff and Volunteers

During this financial period, our Charitable activities were carried out by a team of 14 dedicated employees, supported by a team of over 25 sessional workers who support the delivery of our various projects. Following the award of several adult-focused grants this year, we were fortunate to be able to recruit a new Health and Wellbeing Coordinator who will work within our Adult Services team. We extend our heartfelt thanks to our dedicated team of staff whose passion and unwavering commitment is the driving force behind our success.

Our team of dedicated volunteers are crucial to the sustainability and success of our organization and we would like to extend our sincere thanks to all the volunteers who give something back to our local community by giving up their time to support our work. Volunteers fulfil several different roles across the Charity, from assisting in delivery of group activities, fundraising event assistants and ambassadorial roles to raise awareness of our work in the local community.

Achievements and performance

Charitable Activities, Achievements & Performance

As we reflect on a year marked by economic turbulence for the country, with inflation and the cost-of-living crisis impacting households and communities, we are proud to have demonstrated adaptability and resilience whilst responding to an increased demand for our services.

2023/2024 at a glance:

- We responded to 380 new enquiries (who have not previously accessed our service) for information, advice and guidance, of which 271 were parents/carers seeking Family Support. An additional 573 parents/carers previously known to the service before this year also accessed advice, guidance or support from the Family Support Team. Support for those who contacted us may have ranged from short-term engagement, such as a telephone helpline call, to more intensive users who have received a high degree of 1-2-1 support for longer-term issues such as school placement breakdown
- Launch of a brand-new Supported Internship programme at The Hillingdon Hospitals NHS Foundation Trust in partnership with Orchard Hill College, doubling our capacity from 12 to 24 places per year.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

- We delivered 34 workshops for a range of groups including parent/carers, professionals and autistic adults. We covered a range of topics including Understanding Autism, Sensory Differences, Promoting Positive Behaviour and Anxiety.
- London Borough of Hillingdon awarded Holiday Activities and Food (HAF) funding enabling us to offer 124 fully funded places with a free hot meal during the Easter and Summer holidays
- We trained two staff to deliver the award-winning, accredited CBT-based programme "Living Life to the Full", a six-week course to help people tackle depression, low mood and stress or anxiety at every stage in life. This course will be delivered in 2024/2025 as part of our Health and Wellbeing offer for autistic adults.
- 50 young people and adults accessed our Skills and Employment Service through our Step-Up programme and DFN Project SEARCH internships
- 18 adults received 1:1 in-work support through the DWP Access to Work scheme of which 10 were graduates from our Supported Internship programme.
- We received funding from London Youth to run a Summer holiday employability programme for 15 young people. The team of young people produced a 6-episode podcast to increase understanding and acceptance of neurodiversity. Episodes featured interviews with guest speakers, including Anne Hegarty from "The Chase", Ruby Woods (aka Rubyofmyeye) an autistic blogger, an autistic author Sarah O'Brian and The Hillingdon Hospital NHS Foundation Trust's Learning Disability Nurse, Sarah Burton.
- 20 young people accessed our Adult Social activities. 90% of attendees 'strongly' or 'very strongly' agreed that they felt happier after attending the HACS socials

Financial review

During this financial year, we were grateful to receive funding from a range of local and national grantmakers, generating a total of £99,437 in restricted funding. Whilst we have noticed a slight decline in funds raised through personal donations and fundraising events, reflective of the challenging economic climate, we responded to other growth opportunities in delivery of our core services. Expansion of our Skills and Employment provision generated an additional £140,000 in comparison with 2023, almost doubling the income over a twelve-month period. We were fortunate to receive funding from London Borough of Ealing to extend our Adult Support services to their area, developing community-based activities, including pre-employment support and peer-support for women. We also received funding from Rethink on behalf of North West London Integrated Care Board, to develop wellbeing provision in Hillingdon and Ealing, with a specific focus on LGBTQIA+ provision which would be open to residents across North West London. These funding opportunities have enabled the charity to expand its reach from serving just one borough to now supporting eight boroughs across North West London, significantly broadening its impact and outreach.

The charity's financial position for the year shows £1,257 deficit in income and expenditure. The deficit is not indicative of an operational shortfall, but rather reflects the deliberate use of reserves to support continuity and development of our services and achievement of our charitable objectives. The Board of Trustees are confident that the charity remains financially resilient and maintains a healthy level of designated reserves to respond to any unexpected expenditure or manage any temporary shortfalls in donations, grants, or other income sources, without compromising our charitable activities or operations.

As we look ahead to 2024/2025, we anticipate further pressures on external funding sources in the context of new local authority commissioning for voluntary sector services and focus on system-level integration of health and care services across North West London. The shift in funding approaches brings the risk of increased competition for limited funds and more complex and competitive bidding processes. We are committed to adapting and evolving to the changing landscape, which will require greater collaboration with local partners, innovation and creativity, whilst ensuring the voice of the people we support is heard by funders and continues to inform the delivery of local services.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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 £593,392 (2023: £594,649), comprising £205,029 general unrestricted funds (2023: £221,789) £367,897 designated funds (2023: £355,377) and £20,466 restricted funds (2023: £17,483).

Unrestricted reserves are required to:

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

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

Restricted Reserves

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

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

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

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

Bankers

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

Structure, governance and management

Governing Document

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

Mr J A Friel (Chair)

Ms N L Harvey

Mr R O Mullings

Mr S O'Halloran

Mr G J Reynolds

Mr N A Smith

Ms J Bozic

Ms J Palmer

Mrs S Savidge

(Appointed 6 December 2023)

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 2023) with a board of 8 Trustees, with a new Trustee joining in December 2023. 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 6th December 2023. The transfer of assets from the former charity (Registered Charity Number 1066859) was completed in March 2023 and we wound down the original charity in accordance with our governing document dated 3rd September 1997. The original charity was removed from the Charities Register on 9th July 2024.

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

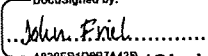
The Trustees have carried out a review of the major risks faced by the Charity. Risk management is central to the ability of any charitable organisation, to deliver its objectives. It is also a statutory requirement for trustees to demonstrate how they are identifying and managing risks being faced by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

No serious incidents were reported to the Charity Commission during this financial year.

Future Plans

The charity plans to continue delivery of our services subject to satisfactory funding arrangements. We were successful in winning the London Borough of Hillingdon's tender for pre-employment services as part of the UK Shared Prosperity Fund. This funding will provide much needed sustainability for our pre-employment support and will enable us to expand the eligibility criteria for the current Skills and Employment service. Our success in securing several adult-focused grants will enable us to pilot new health and wellbeing activities for autistic adults, with a focus on Hillingdon and Ealing with some additional reach in the remaining six boroughs in Northwest London.

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

DocuSigned by:

Mr J A Friel (Chair)
Trustee
Dated: 11/27/2024

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

I report to the trustees on my examination of the financial statements of Hillingdon Autistic Care & Support Limited (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

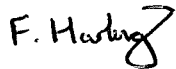
Independent examiner's statement

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

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

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

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



Frank Harling ACCA
Ward Williams Limited

Bay Lodge
36 Harefield Road
Uxbridge
Middlesex
UB8 1PH

Dated: 29/11/2024

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<u>Income from:</u>					
Donations and legacies	3	35,769	-	35,769	38,046
Charitable activities	4	440,405	99,437	539,842	471,785
Other trading activities	5	35,075	-	35,075	42,835
Investments	6	4,138	-	4,138	739
Total income		<u>515,387</u>	<u>99,437</u>	<u>614,824</u>	<u>553,405</u>
<u>Expenditure on:</u>					
Raising funds	7	5,614	-	5,614	5,128
Charitable activities	8	514,013	96,454	610,467	677,617
Total resources expended		<u>519,627</u>	<u>96,454</u>	<u>616,081</u>	<u>682,745</u>
Net (outgoing) resources before transfers		(4,240)	2,983	(1,257)	(129,340)
Transfer of funds from Hillingdon Autistic Care & Support (Charity No. 1066859)	13	-	-	-	547,925
Net movement in funds		<u>(4,240)</u>	<u>2,983</u>	<u>(1,257)</u>	<u>418,585</u>
Fund balances at 1 April 2023		<u>577,166</u>	<u>17,483</u>	<u>594,649</u>	<u>176,064</u>
Fund balances at 31 March 2024		<u><u>572,926</u></u>	<u><u>20,466</u></u>	<u><u>593,392</u></u>	<u><u>594,649</u></u>

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

All income and expenditure derive from continuing activities.

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED**BALANCE SHEET****AS AT 31 MARCH 2024**

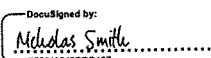
	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		5,750		5,217
Current assets					
Debtors	14	77,824		33,717	
Cash at bank and in hand		598,956		601,237	
		<u>676,780</u>		<u>634,954</u>	
Creditors: amounts falling due within one year	15	<u>(89,138)</u>		<u>(45,522)</u>	
Net current assets			587,642		589,432
Total assets less current liabilities			<u>593,392</u>		<u>594,649</u>
Income funds					
Restricted funds	16		20,466		17,483
<u>Unrestricted funds</u>					
Designated funds	17	367,897		355,377	
General unrestricted funds		<u>205,029</u>		<u>221,789</u>	
			572,926		577,166
			<u>593,392</u>		<u>594,649</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

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

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

The financial statements were approved by the Trustees on 11/28/2024

DocuSigned by:

 C5564284300D487
 Mr N A Smith
 Trustee

Company Registration No. 08328194

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(4,451)		427,679
Investing activities					
Transfer of tangible fixed assets from HACS (Unincorporated)		-		(3,287)	
Purchase of tangible fixed assets		(1,968)		(2,573)	
Interest received		4,138		739	
Net cash generated from/(used in) investing activities			2,170		(5,121)
Financing activities					
(Repayment)/proceeds of borrowings		-		(72,415)	
Net cash used in financing activities			-		(72,415)
Net (decrease)/increase in cash and cash equivalents			(2,281)		350,143
Cash and cash equivalents at beginning of year			601,237		251,094
Cash and cash equivalents at end of year			598,956		601,237

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

These incoming resources are recognised as donations.

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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

These income resources are recognised as income from charitable activities.

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

Investment Income

Investment income is included with receivable.

1.5 Resources expended

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

Expenditure is classified under the following activity headings:

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

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.12 Volunteers and Donated Services, Facilities and Goods

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

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	2024	2023
	£	£
Donations and gifts	18,606	18,439
Membership fees	17,163	19,607
	<u>35,769</u>	<u>38,046</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	2024	2023
	£	£
Family Services	99,075	122,623
My London Social Action	11,600	17,527
Employability Designated	286,308	144,651
LBH Community Grant	40,000	91,800
Sister of the Holy Cross	3,333	-
BBC Children in Need 1044	5,000	-
London Marathon Trust	17,187	-
Three Guineas Trust	10,000	16,200
Imperial College Compassionate Communities	3,750	563
National Lottery Community Fund	3,663	6,010
LBH/CNWL Wellbeing Hub	13,585	7,085
Rural Tea Room	-	52,770
GLA Young Londoners Fund	-	4,050
AP Taylor	1,500	1,500
LB Ealing Adult Support	7,750	-
Global	4,865	-
London Youth Summer Skills	3,030	-
Orchyd	2,000	-
Rethink NWL Suicide Prevention	19,212	-
Alstom	6,547	-
Adult Support	1,437	7,006
	<u>539,842</u>	<u>471,785</u>
Analysis by fund		
Unrestricted funds	440,405	
Restricted funds	99,437	
	<u>539,842</u>	
For the year ended 31 March 2023		
Unrestricted funds		374,135
Restricted funds		97,650
		<u>471,785</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Other trading activities

	2024	2023
	£	£
Fundraising events	35,075	42,835

6 Investments

	2024	2023
	£	£
Interest receivable	4,138	739

7 Raising funds

	2024	2023
	£	£
<u>Fundraising and publicity</u>	5,614	5,128
Other fundraising costs	5,614	5,128

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable activities

	2024 £	2023 £
Depreciation and impairment	1,435	643
Employability	226,824	271,324
Children and Family Services	176,978	215,729
Adult Support	48,645	53,421
	<u>453,882</u>	<u>541,117</u>
Share of support costs (see note 9)	151,785	131,400
Share of governance costs (see note 9)	4,800	5,100
	<u>610,467</u>	<u>677,617</u>
Analysis by fund		
Unrestricted funds	514,013	
Restricted funds	96,454	
	<u>610,467</u>	
For the year ended 31 March 2023		
Unrestricted funds		506,712
Restricted funds		170,905
		<u>677,617</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs	Support costs	Governance costs	2024	2023
	£	£	£	£
Staff costs	125,508	-	125,508	99,731
IT consumables and support costs	5,320	-	5,320	6,596
Repairs and maintenance	82	-	82	84
Office supplies and expenses	3,310	-	3,310	4,255
Utility costs	3,717	-	3,717	3,672
Legal and professional fees	2,546	-	2,546	4,893
Telecommunications costs	2,107	-	2,107	3,566
Subscriptions and licences	403	-	403	1,303
Bank and finance charges	895	-	895	871
Insurances	2,897	-	2,897	2,679
Rent	5,000	-	5,000	3,750
Accountancy/Independent examination fee	-	4,800	4,800	5,100
	<u>151,785</u>	<u>4,800</u>	<u>156,585</u>	<u>136,500</u>
Analysed between				
Charitable activities	<u>151,785</u>	<u>4,800</u>	<u>156,585</u>	<u>136,500</u>

Governance costs includes payments for Independent Examiners fees of £4,800 including VAT to the current advisors. (2023: £4,500 including VAT to current advisors, along with accountancy fees for other services of £1,800 including VAT. It also included an over provision adjustment from 31.03.22 of £1,200 relating to the previous independent examiners).

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2023: £Nil).

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Employees

Number of employees

The average monthly number employees during the year was:

	2024 Number	2023 Number
Charitable activities	29	35
Management and administration	4	4
	<u>33</u>	<u>39</u>

Employment costs

	2024 £	2023 £
Wages and salaries	503,339	542,685
Social security costs	38,982	39,941
Other pension costs	17,321	14,844
	<u>559,642</u>	<u>597,470</u>

The key management of the charity are the Operations Director and Chief Executive. Their total benefits were £131,873 (2023: £123,629).

Included in Wages and salaries were redundancy costs of £Nil (2023: £8,530).

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

	2024 Number	2023 Number
£60,000 to £69,999	<u>2</u>	<u>2</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Tangible fixed assets

	Leasehold premises	Leasehold improvements	Operational equipment	Computers and office equipment	Total
	£	£	£	£	£
Cost					
At 1 April 2023	673	6,800	19,486	52,614	79,573
Additions	-	-	-	1,968	1,968
At 31 March 2024	673	6,800	19,486	54,582	81,541
Depreciation and impairment					
At 1 April 2023	378	3,808	19,486	50,684	74,356
Depreciation charged in the year	27	272	-	1,136	1,435
At 31 March 2024	405	4,080	19,486	51,820	75,791
Carrying amount					
At 31 March 2024	268	2,720	-	2,762	5,750
At 31 March 2023	295	2,992	-	1,930	5,217

13 Transfer of assets in the previous year

The surplus of the charity in the 2023 year of £418,585 was made following a transfer of funds from its sister Charity, Hillingdon Autistic Care & Support (Charity No. 1066859). This was an unincorporated charity which was under the common control of the trustees, and all of its activities and operations have now been transferred across into the charitable company.

Without the above transfer of funds, the previous year would have shown a deficit of £129,340, compared to a deficit this year of £1,257.

14 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	43,179	27,095
Other debtors	-	1,592
Prepayments and accrued income	34,645	5,030
	77,824	33,717

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	611	1,250
Other creditors	969	660
Accruals and deferred income	87,558	43,612
	<u>89,138</u>	<u>45,522</u>

Included in Accruals and deferred income are income amounts deferred totalling £52,965 (2023: £20,775) for projects and/or programmes which relate to the following financial year.

16 Restricted funds

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

	Balance at 1 April 2023	Movement in funds		Balance at 31 March 2024
		Incoming resources	Resources expended	
	£	£	£	£
Children in Need	303	5,000	(5,303)	-
HACS Family Support	9,580	-	(9,580)	-
Sensory Room/David Yarrow	4,698	-	-	4,698
The Hedley Foundation	2,902	-	-	2,902
Sisters of the Holy Cross	-	3,333	(3,333)	-
Three Guineas Trust	-	10,000	(10,000)	-
Imperial College Compassionate Communities	-	3,750	(3,316)	434
My London Social Action	-	11,600	(11,600)	-
AP Taylor	-	1,500	(1,500)	-
National Lottery Awards for All	-	3,663	(3,663)	-
London Marathon Trust	-	17,187	(17,130)	57
Global	-	4,865	(1,115)	3,750
Alstom	-	6,547	(6,517)	30
LB Ealing Adult Support	-	7,750	(7,720)	30
London Youth Summer Skills	-	3,030	(3,030)	-
Orchyd	-	2,000	(2,000)	-
Rethink NWL Suicide Prevention	-	19,212	(10,647)	8,565
	<u>17,483</u>	<u>99,437</u>	<u>(96,454)</u>	<u>20,466</u>

Purpose of restricted funds:

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

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Unrestricted funds

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

	Movement in funds			Balance at 31 March 2024 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	
General fund	221,789	114,982	(131,742)	205,029
Family Services Designated	142,155	99,075	(130,616)	110,614
Employability Designated	157,082	286,308	(227,578)	215,812
Adult Support Designated	56,140	1,437	(19,669)	37,908
LBH/CNWL Wellbeing Hub	-	13,585	(10,022)	3,563
	<u>577,166</u>	<u>515,387</u>	<u>(519,627)</u>	<u>572,926</u>

Purpose of unrestricted funds:

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

18 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2024 are represented by:			
Tangible assets	5,750	-	5,750
Current assets/(liabilities)	567,176	20,466	587,642
	<u>572,926</u>	<u>20,466</u>	<u>593,392</u>

19 Operating lease commitments

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

	2024 £	2023 £
Within one year	<u>2,710</u>	<u>2,920</u>

HILLINGDON AUTISTIC CARE & SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Related party transactions

Included in last year's financial statements Hillingdon Autistic Care & Support (charity No. 10668590), an unincorporated charity under common control of the trustees, transferred all its assets as at 31 March 2023 to the Charity totalling £547,925.

21 Controlling Party

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

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

22 Cash generated from operations	2024	2023
	£	£
(Deficit)/surplus for the year	(1,257)	418,585
Adjustments for:		
Investment income recognised in statement of financial activities	(4,138)	(739)
Depreciation and impairment of tangible fixed assets	1,435	643
Movements in working capital:		
(Increase)/decrease in debtors	(44,107)	1,500
Increase in creditors	43,616	7,690
Cash (absorbed by)/generated from operations	(4,451)	427,679

23 Analysis of changes in net funds

The charity had no debt during the year.