

Active Horizons
Annual Report and Financial Statements
For the year ended 31 March 2023

Annual accounts for the year end 31 March 2023

Trustees' Annual Report**Objectives and Activities****Objects**

The charity's objects are to act as a resource for young people up to the age of 25 living in London and surrounding area by providing advice and assistance and organising programmes of physical, educational and other activities as a means of;

(a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable to participate in society as independent and responsible individuals;

(b) Advancing education;

(c) providing recreational and leisure activities in the interest of social welfare for people living in the area of benefit who have need by reason of their age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Constitution

The Charity was registered as a charity with the Charity Commission under registration number 11346630 on 3 March 2010.

Significant activities

The charity conducted projects for young people with the following activities:

- Young people's participation in decision making processes;
- Youth Leadership and Development;
- Business enterprise start up training;
- Youth mentoring;
- Community cohesion and cultural integration; and
- Employment Support.

Volunteers

During the period ended 31 March 2023 the charity relied a great deal on volunteers to perform a variety of tasks accounting writing bids, events, administration and managements.

Achievements and Performance**Charitable activities**

A summary of results for the year is shown on page 4 of the accounts. The trustees consider that the performance of the charity has been progressive and satisfactory. Total income for the year was £332,408 (2022: £269,580). Total expenditure was £369,033 (2022: £262,595). Total fund reserves as at 31 March 2023 amount to £9,161 (2022: £45,787).

Internal and external factors

The trustees are very grateful to the donors for their kind support.

Financial Review**Reserves policy**

The Trustees have deemed it prudent to have a policy of having unrestricted funds held by the charity of at least six months of resources. They will be making efforts to achieve this.

During the current financial year, the reserves have been depleted to support oversubscription of our programmes which is mainly driven by the impact of the cost of leaving. To date, we have not been selective in terms of the number children we support and we will continue to do so, by sourcing increased funding from both new and existing donors as we believe the work we are doing as a charity makes a difference in the community.

Annual accounts for the year end 31 March 2023

Trustees' Annual Report (continued)**Financial Review (continued)****Future developments**

The charity will in the future further develop crime reduction programmes, arts and community festival events to enhance community cohesion in the local area and develop skills for young people.

Structure, Governance and Management**Governing**

The charity is an unincorporated association which is controlled by a constitution adopted 6 April 2009 as amended by special resolution 1 February 2010.

Organisational Structure

The trustees meet when required and at least annually to review the strategy of charity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Reference and Administrative details

Charity name: Active Horizons

Registered charity number: 1134630

Charity's principal address: Community Hub
Admson Court
Dell View Road
Erith
DA8 3FG

Names of the charity trustees who manage the charity are:

Cynthia Mukoko (Chair)

Oasis Azeez-Harris

Simbarashe Tome Tresuarer

Tanaka Mombe

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature:



Full name: Cynthia Mukoko

Date: 28 November 2023



Independent examiner's report on the accounts

Independent Examiner's Report

Report to the
trustees of

Active Horizons

On accounts for the
year ended

31 March 2023

Charity no: 1134630

Set out on pages pages 5 to 11

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2023.

Responsibilities
and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Independent
examiner's
statement

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.

Signed:

Date: 29 November 2023

Name: Brice Musendo

Professional body: Institute of Chartered Accountants in England and Wales (Membership No.: 1604375)

Address: VE Accounting Services Limited
Chartered Accountants
125 Temple Hill
Dartford
DA1 5TU




Statement of financial activities

Recommended categories by activity	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	55,500	273,417	-	328,917	266,576
Other	3,491	-	-	3,491	3,004
Total	58,991	273,417	-	332,408	269,580
Resources expended (Note 5)					
Expenditure on:					
Charitable activities	53,653	301,773	-	355,426	241,223
Other	8,405	5,202	-	13,607	21,371
Total	62,058	306,975	-	369,033	262,594
Net income/(expenditure)	(3,067)	(33,558)	-	(36,626)	6,986
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	(3,067)	(33,558)	-	(36,626)	6,986
Extraordinary items	-	-	-	-	-
Transfers between funds	(26,308)	26,308	-	-	-
Net movement in funds	(29,375)	(7,251)	-	(36,626)	6,986
Reconciliation of funds:					
Total funds brought forward	37,586	8,201	-	45,787	38,801
Total funds carried forward	8,211	950	-	9,161	45,787



Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets (Note 8)	1,315	2,836	-	4,151	5,257
Total fixed assets	1,315	2,836	-	4,151	5,257
Current assets					
Debtors	3,387	5,284	-	8,671	14,823
Cash at bank and in hand (Note 9)	18,366	950	-	19,316	33,734
Total current assets	21,754	6,234	-	27,988	48,557
Creditors: amounts falling due within one year (Note 10)	14,857	8,120	-	22,977	8,027
Net current assets/(liabilities)	6,896	(1,886)	-	5,010	40,530
Total assets less current liabilities	8,211	950	-	9,161	45,787
Total net assets or liabilities	8,211	950	-	9,161	45,787
Funds of the Charity					
Restricted income funds (Note 12)	8,211	950	-	9,161	45,787
Total funds	8,211	950	-	9,161	45,787
Signed on behalf of all the trustees	Signature		Print Name		Date of approval dd/mm/yyyy
			Cynthia Mukoko		28/11/2023



Section C

Notes to the accounts

Note 1: Basis of preparation

1. Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with (i) the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, (ii) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and (iii) the Charities Act 2011.

Note 2: Accounting policies

2.1 INCOME

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
In the case of performance related grants, income is recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Government grants The charity has received government grants in the reporting period

Support costs The charity has incurred expenditure on support costs.

Volunteer help The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

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

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.



Annual accounts for the year end 31 March 2023

Notes to the accounts (continued)

Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 ASSETS

Tangible fixed assets for use These are capitalised if they can be used for more than one year, and are valued at cost. The depreciation rates and methods used are disclosed in note 9.2.

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	-	-	8,372
	General grants provided by government/other charities	55,500	273,417	328,917	258,204
	Total	55,500	273,417	328,917	266,576
	Other	3,491	-	3,491	3,004
	Total	3,491	-	3,491	3,004
TOTAL INCOME		58,991	273,417	332,408	269,580

Note 4 Analysis of receipts of government and other grants

Description		This year £	Last year £
Government	London Borough Bexley	95,467	62,260
Government	NHS South East London	7,750	-
Other	UK Youth	38,500	-
Other	Bulldog Trust	-	7,500
Other	City Bridge Trust	35,250	37,800
Other	Garfield Weston Foundation	30,000	30,000
Other	Paul Hamlyn Foundation	40,000	-
Other	Hoare Trustees	-	28,320
Other	PEABODY	38,880	23,332
Other	LandAid	20,500	-
Other	Natwest	3,000	-
Other	Money4You	5,000	-
Other	Open Society Foundation	-	40,792
Other	Orbit Group LTD	4,820	8,700
Other	Trust for London	9,750	19,500
	Total	328,917	258,204



Notes to the accounts (continued)

Note 5 Analysis of expenditure

		Unrestricted funds	Restricted income funds	Total funds £	Prior year £
	Analysis				
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-
	Incurred seeking grants				
	Staging fundraising events				
	Total expenditure on raising funds	-	-	-	-
Expenditure on charitable activities	Staff costs	39,170	84,453	123,623	82,666
	Volunteer expenses		11,462	11,462	4,325
	Professional and consultancy	7,685		7,685	15,207
	Project Activities		41,659	41,659	34,335
	Education and training		135,716	135,716	89,714
	Support and charitable donations		24,776	24,776	-
	Information and publications	5,079		5,079	11,042
	Depreciation expense	1,719	3,707	5,426	3,934
	Total expenditure on charitable activities	53,653	301,773	355,426	241,223
Other	Accountancy fees	2,400		2,400	2,262
	Rent and rates	154		154	156
	Telephone and internet	1,243		1,243	62
	Bank charges	175		175	105
	IT Software and Consumables	204	439	643	3,943
	Repairs and maintenance	2,020		2,020	3,800
	Travel and subsistence	90	195	285	1,377
	Office expenses and supplies	2,119	4,568	6,687	9,666
	Total other expenditure	8,405	5,202	13,607	21,371
TOTAL EXPENDITURE		62,058	306,975	369,033	262,594

Note 6 Details of certain items of expenditure
Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	650	600
Other fees (for example: financial advice, consultancy, accountancy)	1,750	1,662

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	104,150	80,077
Social security costs	1,458	-
Pension costs (defined contribution scheme)	1,787	1,294
Staff training and other benefits	16,228	1,295
Total staff costs	123,623	82,666

7.2 Average head count in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Charitable Activities	6	5
Governance	2	2
Total	8	7



Note 8 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

8.1 Cost or valuation

	Computer equipment £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	7,617	7,012	14,629
Additions	-	4,320	4,320
Revaluations	-	-	-
Disposals	-	-	-
Transfers *	-	-	-
At end of the year	7,617	11,332	18,949

8.2 Depreciation and impairments

	**Basis Straight Line	Straight Line	
** Rate	33%	33%	
At beginning of the year	3,807	5,565	9,372
Disposals	-	-	-
Depreciation	2,539	2,887	5,426
Impairment	-	-	-
Transfers*	-	-	-
At end of the year	6,346	8,452	14,798

8.3 Net book value

Net book value at the beginning of the year	3,810	1,447	5,257
Net book value at the end of the year	1,271	2,880	4,151

Note 9 Cash at bank and in hand

	This year £	Last year £
Cash at bank and on hand	19,316	33,734
Total	19,316	33,734

Note 10 Debtors

Analysis of debtors

	Amounts falling due within one year	
	This year £	Last year £
Other debtors	8,671	14,824
Total	8,671	14,824

Note 11 Creditors and accruals

Analysis of creditors

	Amounts falling due within one year	
	This year £	Last year £
Other Creditors	489	1,949
Taxation and social security	20,088	4,277
Accruals	2,400	1,800
Total	22,977	8,027

Annual accounts for the year end 31 March 2023

Notes to the accounts (continued)

Note 12 Charity funds

12.1 Details of material funds held and movements during the CURRENT reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Main Fund	R	Increase participation and engagement for BAME young people.	8,201	273,417	(306,975)	26,308	-	950.00
Other funds	UR	Other charitable activities, space rental & administration	37,586	58,991	(62,058)	- 26,308	-	8,211
Total Funds			45,787	332,408	(369,033)	-	-	9,161

12.2 Details of material funds held and movements during the PREVIOUS reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Main fund	R	Training and deveopment for young people.	2,887	162,753	(157,439)	-	-	8,201
Other funds	UR	Other charitable activities, space rental and administration	35,914	106,827	(105,155)	-	-	37,586
Total Funds			38,801	269,580	(262,594)	-	-	45,787

12.3 Designated funds

Planned use	Purpose of the designation	Amount
Promote active citizenship and participation to disadvantaged young people aged 13- 25 years particularly from the black and minority ethnic living in London borough of Bexley.	Providing advice and assistance and organising programmes of physical, educational and other activities as a means of: (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals; (b) advancing education (c) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.	950