

**REGISTERED COMPANY NUMBER: 02081759 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 296372**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31st March 2024**  
**for**  
**Hounslow Action For Youth Association**

# **Hounslow Action For Youth Association**

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**HOUNSLOW ACTION FOR YOUTH ASSOCIATION**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their annual report and financial statements 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 and comply with the charity's memorandum and Articles of Association, the Companies Act, 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019).

**1. Objectives and activities**

In the interests of social rehabilitation and in furtherance of public education to promote and develop in collaboration with other bodies and organisations within the London Borough of Hounslow (LBH), new initiatives for children and young people in trouble with particular, but not exclusive, reference to the provision of alternatives to residential care and custody.

The vision of the charity is to promote and develop programmes to meet the social, cultural and educational needs of children and young people within LBH, particularly those at risk of social exclusion, and show them possibilities that they might not have imagined.

We use the following approaches to support young people:

- **ASSETS BASED APPROACH**- recognising the talents of young people and using this as a starting point to improve confidence.
- **TRAUMA-INFORMED PRACTICE** - focusing on past experiences and how this affects young people's ability to cope with day-to-day lives and manage emotions. The young people supported have experienced childhood trauma and remain in survival mode and their ability to reason, empathise, learn and develop, is impaired.
- **TRIAD DOMAIN** - working across the homes, schools, and community spaces of young people.
- **TRANSFORMATIVE RELATIONSHIPS** - working consistently to develop secure attachments with young people who may not have formed secure attachments with families.
- **CAREERS** - engaging young people in volunteering aligned with their development. Former beneficiaries are provided with work placements and volunteering youth worker roles within our organisation to help them gain employment. Two of our youth workers are former beneficiaries.
- **FOCUSED DETTERANCE** – strategy that involves communicating the consequences of violence, and helping young people to find routes away from gangs and crime.

## **An explanation of the charity's main objectives**

We are dedicated to developing our services to meet the evolving needs of our community. Through ongoing evaluation and improvement, we ensure that our services remain accessible, responsive and impactful. Our outreach extends from six strategically placed centres, allowing us to reach those who are most in need. High-specification centres are generously provided in-kind by our community and corporate partners including Treaty Centre Hounslow, Chiswick House & Gardens (learning suite and large gardens), and Woodbridge Park Education Services (Forest School). Partnerships with centres across Hounslow enable us to deliver agile, flexible, and far-reaching services in a cost-effective way.

We deliver face to face, digital services and telephone support services, ensuring flexibility and accessibility to meet the wide range of physical and mental health needs of young people and families. The preference among most of our users is face-to-face services, and the majority of services continue to be delivered this way.

In line with our ongoing commitment to collaborative service development with young people, families, and stakeholders, we conduct regular monitoring and reviews of HAY's services. This ensures their effectiveness and cost-efficiency, specifically tailored to meet the needs of the most vulnerable young people and families in our community. Evaluating and responding to the evolving needs remains a priority for HAY. To facilitate this, we have a dedicated team of trained social research volunteers, overseen by our Social Research Consultant. Additionally, our membership with NCVO, Ealing & Hounslow CVS, and other monitoring and evaluation training and resource bodies further enhances our capacity and capabilities in this area.

We have funding from a range of income streams and maintain good relationships with our grant givers. We are working towards cultivating new relationships with statutory, business and corporate partners.

## **HAY's Programmes**

This year we delivered services to 770 young people and their families.

**Youth Bonds Project** - Intensive referral project providing individual and group work support for young people aged 7-12 four days a week; home parenting support; family learning activities; home-school liaison work, on-site school support for young people with high-level needs. Minibus collection for young people to ensure equality of access for young people with disabilities and complex needs.

Many of the young people supported are on the extreme margins of society, on the periphery of crime. 100% from socioeconomically deprived; 90% of young people have behavioural difficulties, presenting with challenging behaviour; 75% have special needs, with many struggling to reengage with mainstream education after the pandemic.

This year we received an increase in referrals for young people awaiting assessment for Autism Spectrum Disorder. Young people with these needs often present with a range of challenges including speech and language difficulties, social anxieties, and sensory needs. Our consultations and guidance from professionals found visuals and sensory play are effective tools when working with children with autism and special needs and we adapted our sessions accordingly to accommodate these needs. Integrating now/next boards, zones of regulation, and sensory play has helped young people communicate in ways that work for them, reducing their anxiety.

We implemented a wider range of activities outdoors this year, restructuring and enhancing activities to make use of Forest School and natural settings, working with the young people to incorporate their interests. Our evaluations indicate that children and young people increase engagement in outdoor spaces, particularly young people with autism, and ADHD. We will continue to work with young people in outdoor and natural spaces.

We provided increased support for parents who find it challenging to support children with high-level needs, especially following the ongoing post-pandemic difficulties. Our parental work has been crucial in empowering them with their children's speech and emotional development whilst they wait for statutory support. They informed us that support sessions in their homes, where they feel comfortable, have been valuable and we aim to provide more home visits for the most vulnerable families next year.

**Young Women's Project** – Writing Workshops facilitated by award-winning women authors who motivate vulnerable young women to write poems, prose, life stories, helping to increase creativity, literacy and core skills and raise aspirations. The young women's work is published in an anthology to provide a large platform for young women's voices and inspire them to pursue their goals.

The majority of the young women we support are from Black and minoritised communities, care leavers and those at risk of gangs and sexual exploitation.

This year, through our work with Chiswick House & Garden's archivists, young women discovered archives of 18th-century women: an enslaved African Jamaican (runaway) and an Indian servant, who both arrived on ships carrying plants/seeds that contributed towards Hounslow becoming 'The Garden of London', an area of horticultural significance for several centuries. Many of the young women wanted to focus on piecing together elements of the two subjects' lives, giving a modern voice to silent voices, and bringing their own interpretation to the archives.

Their work along with poems and life stories explore how lives have changed after experiencing two very challenging years of isolation. These were published in the 2023 anthology 'Perspectives'. 'Perspectives' was launched by the young women at Chiswick House and Gardens, where they performed to residents, family, friends, community groups, and Councillors.

The young women have developed a heritage project to take these stories forward and they are developing a valuable archive for the community.

**Youth Enterprise Project** - Accredited Enterprise Programme supporting young people with special educational needs, those leaving care, and young people not in education, employment, or training to gain accredited qualifications and develop business/enterprise skills for brighter futures.

Young people who were Tier 3 with Child and Adolescent Mental Health Service (CAMHS) and diagnosed with mental health disorders including depression, psychosis, bipolar, eating disorders, low mood and disabilities engaged with our project.

Workshops were delivered from Hounslow House – Hounslow Council provided us with access to a high specification meeting room. Our partner, Ultra Education, delivered the workshops and HAY's team of trained youth workers supported the young people with emotional needs so that they could sustain engagement in the project.

Our trauma-informed trained youth workers worked with youth people to help them address individual needs, and to effectively build trusting relationships, particularly with those who previously displayed detachment to forming positive relationships.

Young people developed unique business ideas such as special headscarfs, and beauty products for Black and minoritised communities. They organised their business launch at The Loft, Treaty Centre in the heart of Hounslow. The Treaty Shopping Centre provided floor space for all the young women to showcase their products and sell. 80% of our participants launched their business on the day and collectively made over £1000 on sales.

The young people who participated in the project successfully gained ASDAN Accreditation. Each of them also received a personalised letter of recommendation from HAY detailing their commitment to the project and the skills they had shown during their time on the project. For the majority of young people, this was the first qualification they had received.

**Volunteer Training and Supervision** – We launched a Volunteer Recruitment Campaign with LSE Careers, Brunel University, CAPA Global Internship, Reach Volunteering. We provided meaningful roles across a range of areas including: Youth Mentors, Communications and Marketing, Social Research, Fundraising, Finance. Over the coming year, we plan to continue to recruit, support and retain more volunteers from the community, ensuring people in the community are involved in the delivery of our work.

We partner with our local Volunteer Centre, NCVO, London Youth, Partnership for Young London, and other organisations specialising in volunteer training to ensure our volunteers receive high-quality training and access to opportunities. We empower volunteers to gain valuable skills so they can pursue employment and training pathways, fostering thriving futures.

## **2. Public benefits**

In shaping the objectives for the year and planning the charity's activities, the trustees have considered the Charity Commission's guidance on public benefit under section 17(5) of the Charities Act, 2011. It is the trustees' opinion that the charity in its present form is for the public benefit under the principles set out in Charity Commission guidance.

## **3. Achievements and performance**

The charity continues to review its programmes and the funding available to them.

We continue to build on our partnerships with businesses, community groups, and education sectors so we can channel high quality resources to young people.

Funding from UK Youth Thriving Minds has enabled us to recruit more Youth Workers to meet the increase in demand for our services. We continue to build on our comprehensive training, support, and supervision programme for our Youth Workers, many of whom have lived experience and require wide-ranging support.

Funding from UK Youth Thriving Minds has also enabled us to develop a Wellbeing programme of customised support packages for staff and volunteer youth mentors, including Practice Coaching, Mindful Wellbeing Coaching, Wellbeing Retreat Days, and SAGE employee benefits. This is helping us to ensure our team is fully supported in their roles and can sustain wellbeing so that they can deliver the highest quality service to young people and families.

The introduction of the wellbeing package has been warmly received as a valuable and supportive resource, and is reflected in the increased number of applicants we received for our youth worker roles this year compared to previous years.

We are pleased to have extended our network with stakeholder groups such as the Hounslow Women's Network, REED Stakeholders Group (Race Equalities Ethnic Diversity), Young People's Stakeholders Network, Feltham Hanworth and Bedfont Community Network, and the Afghan and Central Asia Association (ACAA), empowering us to exchange knowledge and collaborate on responsive services that cater to diverse needs.

### **Outcomes**

Our surveys and consultations with young people found we are making the following difference:

- 85% are less lonely and isolated through sustaining engagement with us
- 90% improved emotional wellbeing
- 74% of young people who received one-to-one key worker support and group work support increased self-esteem and confidence
- 88% improved behaviour. Analysis shows that young people reduced negative harmful behaviours both at home, at school and within the community
- 86% improved their management of difficult situations and were better engaged with education
- 76% increased friendships and improved family relationships

Our surveys and consultations with parents found:

- 92% improved parental skills, understanding of issues that affect their children and how to support them
- 79% improved family relationships
- 99% are more confident in supporting their child whilst they wait for statutory support

### **Capabilities**

- Operate from 6 strategically placed sites across Feltham, Bedfont, Hanworth, ensuring young people have access to our services.
- Equity-led team, representative of Black and minoritised communities who speak a range of community languages, helping to engage young people and families who face language and cultural barriers.
- Increased partnerships with relevant BME organisations. We maintain close collaboration with the Equality, Diversity, and Inclusion team in Hounslow, and actively participate in the council's BAME consortium as a board member.
- Trauma-informed youth workers with specialist skills in supporting the individual needs of young people and families.
- All staff completed Mental Health & Emotional Health Training, practical and reflective practice to help staff build awareness, reflection and emotional regulation to better support themselves and young people.
- Staff attended training to better understand how to support vulnerable young people from LGBTQ+, racialised young people, disabled, and neurodivergent groups. High Specification Digital Platforms using Zoom Education.
- Access to green spaces, such as large landscaped gardens and forest schools to engage young people with special needs, autism, ADHD.
- Staffed minibus provides transportation for vulnerable young people across the Borough to our various services. We are committed to ensuring that young people with disabilities and complex needs can access our services.

## 4. Financial review

### Review of financial position

The charity received income for the year of £480,374 had programme expenditure of £346,437 and a net gain on its investment of £14,755. The overall surplus of £148,692 was added to the brought forward funds leaving unused funds of £357,642 at the end of March 2024.

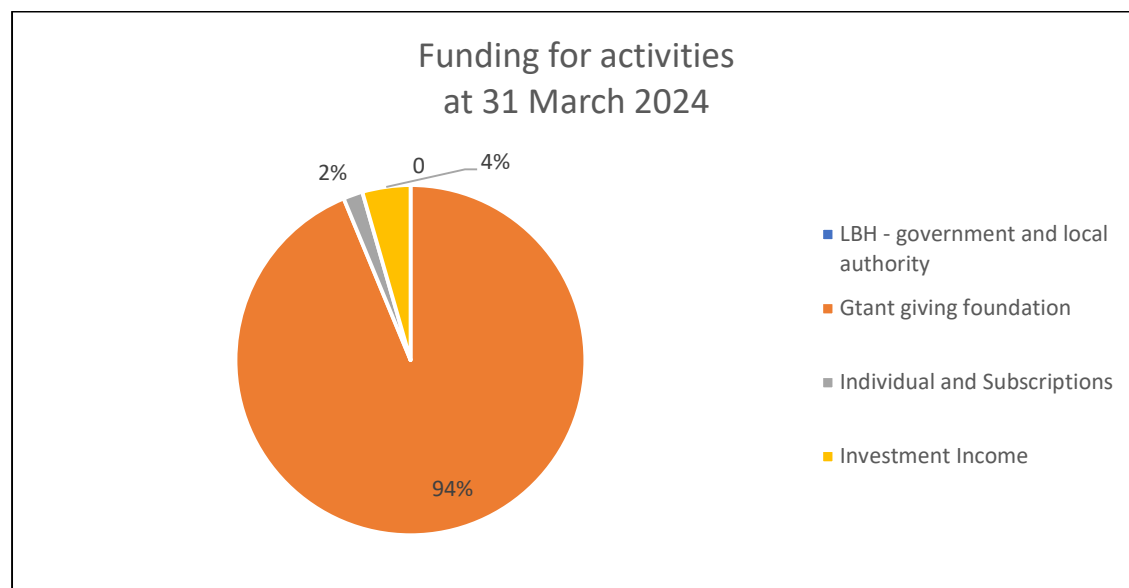
### Reserves policy

The approved policy for Reserves is at an amount equal to 6 months of Restructuring & Dissolution expenditure and 3 months of Continuity expenditure for programmes not covered, dedicated funding and the charity's own costs core costs only. For the current period, this has been calculated at £153,692.

As unrestricted reserves exceeded £162,151 and subsequent to the year's end a further £30,000 of core cost funding was received, the Trustees were satisfied that the Charity remained a going concern.

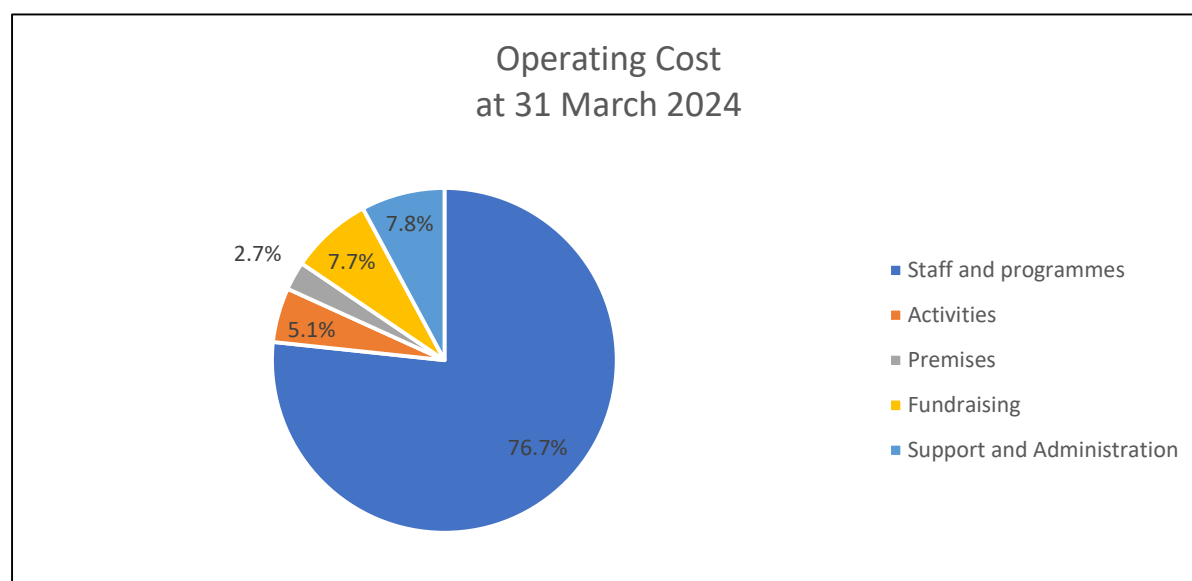
### Principal sources of income and how expenditure in the year under review has supported the key objectives of the charity.

Funding for our activities during the year came from grant-giving foundations (94%), individual donations (2%), government and local authority (0%) and investment Income (4%).

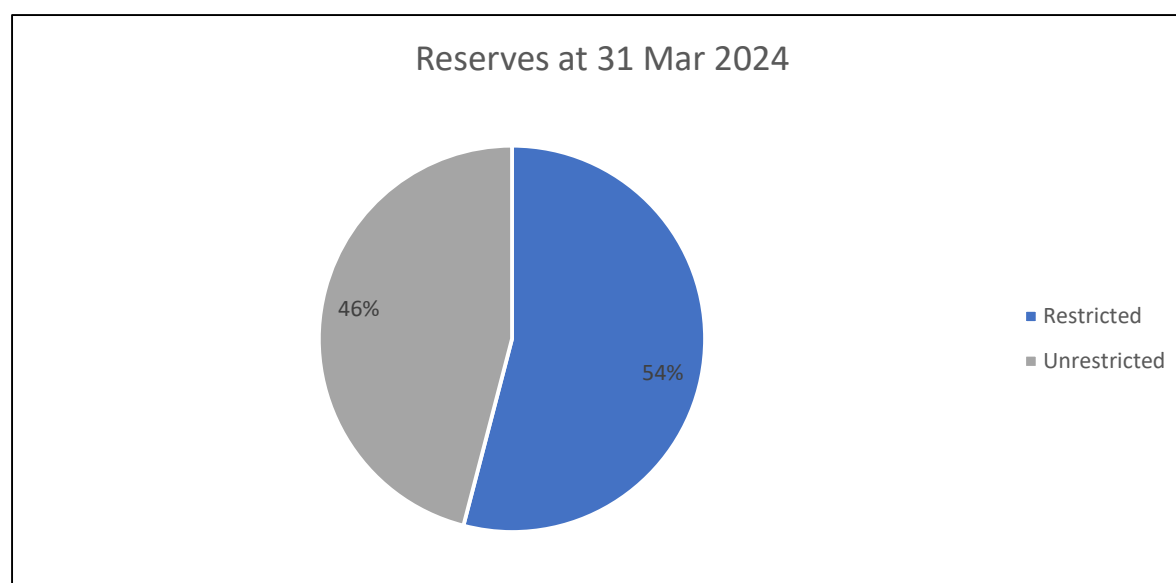




Operating expenditures incurred during the year were staff and programme costs (76.7%), activities (5.1%), Premises costs (2.7%), fundraising (7.7%) and Support and Admin (7.8%). Balances remaining on restricted funds at the year-end are ring-fenced for use in future financial years.



At the end of year Mar24 carried forward reserves include Restricted (54%), and Unrestricted (46%)



### Investment policy

Surplus funds are invested in the CCLA Charities Investment Fund which is an easily accessible diversified fund designed for charities. The Trustees review the investment at each board meeting. The major risks to which the charity is exposed and reviews and systems in place to mitigate those risks.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The charity maintains a risk register based on a table of potential risks, ranked via a traffic light system, according to the aggregate of likelihood and severity of impact. This is kept under regular review and is formally updated once a year. It was updated in light of the COVID-19 health crisis, in June 2020. This exercise led to an 'upgrading' of the risk of the loss of Trustees, however, trustees concluded that the existing mitigations remained appropriate. The principal risks facing the Charity are:

- Overspend on existing programmes, resulting in unsustainable financial run rate and reserves position. This is mitigated by quarterly review of revenue, costs and reserves by programme by the Trustees and regular monitoring of forecast spend by both staff and Trustees.
- Inability to raise new money, resulting in inability to continue as a going concern. This is mitigated by using freelancers, with clear goals and regular progress reports to the Board and by appointing a Trustee with fundraising experience to guide strategy.
- Failure to ensure the ongoing commitment and performance of Trustees, leading to poor governance and a lack of strategic direction/planning. This is mitigated by maintaining an appropriate balance of skills, evidenced by a skills audit, a proactive Trustee recruitment campaign and an annual review of Trustee attendance and contribution by the Chair.

#### **Factors affecting the financial position in future periods**

The charity plans to maintain all of its existing programmes within any potential funding constraints but bearing in mind its level of reserves. The charity will continue to review its programmes in the light of restrictions and reductions placed upon its budgets, as well as looking into developing further the range of where funding is available.

#### **5, Structure, governance and management**

The charity is a company limited by guarantee and does not have share capital. It is incorporated under the Companies Act 2006, the governing instrument being the Memorandum and Articles of Association dated 3 September 1986 (updated 25 July 2016).

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:

- Mary E Longhurst
- Cherryl Martin
- Baldish Kaur Dhaliwal
- Muzamil Tahir
- Rachel C McAdam
- Francesca Hooker (Resigned on 17<sup>th</sup> Jul 23)
- Dr Amrit Sachar (Resigned on 24<sup>th</sup> Feb 24)

#### **The methods adopted for the recruitment and appointment of new trustees**

New trustees are typically recommended to the charity through personal introductions. However, this year we have continued to put adverts out locally and on social media to increase the reach. Potential trustees are considered by the Nominations Committee for their relevant experience which will widen or support the balance of skills of the existing trustees.

**The policies and procedures adopted for the induction and training of trustees**

New trustees are inducted through meetings with the Chairman, trustees, and Director, plus a visit to a Youth Programme and meetings with senior managers.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

**The organisation structure of the charity and how decisions are made**

The Board meets at least four times per annum and these meetings are attended by the Director. It delegates to, and receives reports from, the three sub-committees - Finance and Employment; Trustees, Advisory Board and Volunteers; and Services and School Interface. The Director is accountable to the trustees and reports to the Chair.

**Hounslow Action For Youth Association**

**Report of the Trustees  
for the Year Ended 31st March 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02081759 (England and Wales)

**Registered Charity number**

296372

**Registered office**

The School House  
Marjory Kinnon School  
Hatton Road  
Feltham  
TW14 9QZ

**Trustees**

Baldish Kaur Dhaliwal  
Francesca Hooker (resigned 17.7.23)  
Mary Elizabeth Longhurst - Chair of Trustees  
Cherryl Martin  
Rachel Clare Mcadam  
Amrit Sachar (resigned 24.2.24)  
Muzamil Tahir

**Company Secretary**

Muzamil Tahir

**Independent Examiner**

Tahira Siddiqui FCA, MSc (Senior Statutory Auditor)  
S Syedain & Co  
Chartered Accountants  
First Floor  
87 Kenton Road  
Harrow  
Middlesex  
HA3 0AH

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

*Mary Longhurst*

.....  
Mary Elizabeth Longhurst - Trustee

**Independent Examiner's Report to the Trustees of  
Hounslow Action For Youth Association**

**Independent examiner's report to the trustees of Hounslow Action For Youth Association ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**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 member of the 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

*T Siddiqui*

Tahira Siddiqui FCA, MSc (Senior Statutory Auditor)  
The Institute of Chartered Accountants in England and Wales

S Syedain & Co  
Chartered Accountants  
First Floor  
87 Kenton Road  
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Middlesex  
HA3 0AH

Date: 22/9/2024

# Hounslow Action For Youth Association

## Statement of Financial Activities for the Year Ended 31st March 2024

		Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	135,940	337,267	473,207	298,535
Investment income	3	7,167	-	7,167	5,579
<b>Total</b>		<u>143,107</u>	<u>337,267</u>	<u>480,374</u>	<u>304,114</u>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Raising donations and legacies		26,561	-	26,561	19,391
		<u>26,561</u>	<u>-</u>	<u>26,561</u>	<u>19,391</u>
<b>Charitable expenditure</b>	4				
Charitable Costs		86,439	192,345	278,784	247,650
Support Costs		23,580	10,954	34,534	27,010
Governance Costs		6,558	-	6,558	10,290
<b>Total</b>		<u>143,138</u>	<u>203,299</u>	<u>346,437</u>	<u>304,341</u>
Net gains/(losses) on investments		<u>14,755</u>	<u>-</u>	<u>14,755</u>	<u>(8,842)</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>14,724</u>	<u>133,968</u>	<u>148,692</u>	<u>(9,069)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>151,647</u>	<u>57,303</u>	<u>208,950</u>	<u>218,019</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>166,371</u></u>	<u><u>191,271</u></u>	<u><u>357,642</u></u>	<u><u>208,950</u></u>

The notes form part of these financial statements

# Hounslow Action For Youth Association

## Balance Sheet 31st March 2024

		Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
	Notes				
<b>FIXED ASSETS</b>					
Investments	9	166,902	-	166,902	152,146
<b>CURRENT ASSETS</b>					
Debtors	10	2,288	-	2,288	3,017
Cash at bank		27,800	202,450	230,250	98,961
		30,088	202,450	232,538	101,978
<b>CREDITORS</b>					
Amounts falling due within one year	11	(30,619)	(11,179)	(41,798)	(45,174)
<b>NET CURRENT ASSETS</b>		(531)	191,271	190,740	56,804
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		166,371	191,271	357,642	208,950
<b>NET ASSETS</b>		166,371	191,271	357,642	208,950
<b>FUNDS</b>	12				
Unrestricted funds				166,371	151,647
Restricted funds				191,271	57,303
<b>TOTAL FUNDS</b>				357,642	208,950

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 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 ..... and were signed on its behalf by:

*Mary Longhurst*

.....  
Mary Elizabeth Longhurst - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31st March 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of the resources. Central staff costs are allocated on the basis of time spent.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the charity's headquarters.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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

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

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 the economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised.

On receipt, donated professional services and donated facilities 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 the expenditure in the period of receipt.

Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

Investment income includes dividends and interest. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.



# Hounslow Action For Youth Association

## Notes to the Financial Statements - continued for the Year Ended 31st March 2024

### 1. ACCOUNTING POLICIES - continued

#### 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.

#### Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

#### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	7,090	3,981
Grants	464,275	294,554
Misc. Income	1,842	-
	<u>473,207</u>	<u>298,535</u>

### 3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Investment Income	4,450	4,450
Interest receivable	2,717	1,129
	<u>7,167</u>	<u>5,579</u>

### 4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Charitable Costs	278,784	-	278,784
Support Costs	-	34,534	34,534
Governance Costs	-	6,558	6,558
	<u>278,784</u>	<u>41,092</u>	<u>319,876</u>

# Hounslow Action For Youth Association

## Notes to the Financial Statements - continued for the Year Ended 31st March 2024

### 5. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Support Costs	34,534	-	34,534
Governance Costs	-	6,558	6,558
	<u>34,534</u>	<u>6,558</u>	<u>41,092</u>

### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

### 7. STAFF COSTS

	31.3.24 £	31.3.23 £
Wages and salaries	183,148	152,904
Social security costs	10,824	(5,132)
Other pension costs	11,410	8,220
	<u>205,382</u>	<u>155,992</u>

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

	31.3.24	31.3.23
Average Number of Employees	<u>10</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

### 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	133,981	164,554	298,535
Investment income	5,579	-	5,579
<b>Total</b>	<u>139,560</u>	<u>164,554</u>	<u>304,114</u>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Raising donations and legacies	19,391	-	19,391
	<u>19,391</u>	<u>-</u>	<u>19,391</u>
<b>Charitable expenditure</b>			
Charitable Costs	76,328	171,322	247,650
Support Costs	18,230	8,780	27,010

# Hounslow Action For Youth Association

## Notes to the Financial Statements - continued for the Year Ended 31st March 2024

### 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Governance Costs	10,290	-	10,290
<b>Total</b>	<u>124,239</u>	<u>180,102</u>	<u>304,341</u>
Net gains/(losses) on investments	<u>(8,842)</u>	<u>-</u>	<u>(8,842)</u>
<b>NET INCOME/(EXPENDITURE)</b>	6,479	(15,548)	(9,069)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	145,168	72,851	218,019
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>151,647</u>	<u>57,303</u>	<u>208,950</u>

### 9. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1st April 2023	152,146
Revaluations	14,756
At 31st March 2024	<u>166,902</u>
<b>NET BOOK VALUE</b>	
At 31st March 2024	<u>166,902</u>
At 31st March 2023	<u>152,146</u>

There were no investment assets outside the UK. The historical cost of the listed investments is £100,000 (2023:£100,000).

#### Financial Instruments

	31.3.24	31.3.2023
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	<u>166,902</u>	<u>152,146</u>

# Hounslow Action For Youth Association

## Notes to the Financial Statements - continued for the Year Ended 31st March 2024

### 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other debtors	-	175
Prepayments	2,288	2,842
	<u>2,288</u>	<u>3,017</u>

### 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other creditors	19,594	18,704
Accruals and deferred income	22,204	26,470
	<u>41,798</u>	<u>45,174</u>

### 12. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	151,647	14,724	166,371
<b>Restricted funds</b>			
Youth Bonds	5,402	(8,230)	(2,828)
YB Holidays	1,233	(1,233)	-
YWP Agents for Change	6,626	(2,912)	3,714
Volunteer Co-ordinator	6,882	(1,150)	5,732
UK Thriving Minds	17,421	(24,902)	(7,481)
Emmanuel Kaye Foundation	5,739	(5,739)	-
Heathrow Community Trust	-	4,155	4,155
The Progress Foundation	14,000	(3,162)	10,838
NL Thrive & Provide Volunteers	-	7,984	7,984
Henry Smith Youth Bond (Long covid)	-	2,160	2,160
Thriving Communities Fund	-	9,167	9,167
The National Lottery Million Hours	-	44,896	44,896
Paul Hamlyn Botanical WP	-	25,955	25,955
Grafield Weston Foundation	-	15,000	15,000
Paul Hamlyn SEP	-	18,573	18,573
The Draper's Charitable Fund	-	15,000	15,000
Propel Mentoring	-	38,406	38,406
	<u>57,303</u>	<u>133,968</u>	<u>191,271</u>
<b>TOTAL FUNDS</b>	<u>208,950</u>	<u>148,692</u>	<u>357,642</u>

# Hounslow Action For Youth Association

## Notes to the Financial Statements - continued for the Year Ended 31st March 2024

### 12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	143,107	(143,138)	14,755	14,724
<b>Restricted funds</b>				
Youth Bonds	16,450	(24,680)	-	(8,230)
YB Holidays	-	(1,233)	-	(1,233)
YWP Agents for Change	7,262	(10,174)	-	(2,912)
Volunteer Co-ordinator	-	(1,150)	-	(1,150)
UK Thriving Minds	30,000	(54,902)	-	(24,902)
Emmanuel Kaye Foundation	30,000	(35,739)	-	(5,739)
Heathrow Community Trust	6,180	(2,025)	-	4,155
The Progress Foundation	15,280	(18,442)	-	(3,162)
NL Thrive & Provide Volunteers	9,250	(1,266)	-	7,984
Henry Smith Youth Bond (Long covid)	36,200	(34,040)	-	2,160
Thriving Communities Fund	14,750	(5,583)	-	9,167
The National Lottery Million Hours	46,875	(1,979)	-	44,896
Paul Hamlyn Botanical WP	30,000	(4,045)	-	25,955
Grafield Weston Foundation	15,000	-	-	15,000
Paul Hamlyn SEP	20,000	(1,427)	-	18,573
The Draper's Charitable Fund	15,000	-	-	15,000
Propel Mentoring	45,020	(6,614)	-	38,406
	<u>337,267</u>	<u>(203,299)</u>	<u>-</u>	<u>133,968</u>
<b>TOTAL FUNDS</b>	<u>480,374</u>	<u>(346,437)</u>	<u>14,755</u>	<u>148,692</u>

# Hounslow Action For Youth Association

## Notes to the Financial Statements - continued for the Year Ended 31st March 2024

### 12. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	145,168	6,479	151,647
<b>Restricted funds</b>			
Youth Bonds	21,142	(15,743)	5,399
YB Holidays	4,100	(2,865)	1,235
YWP Agents for Change	18,652	(12,024)	6,628
Volunteer Co-ordinator	8,901	(2,019)	6,882
YWP Assessment Project	9,866	(9,866)	-
Youth Vision 20:20	2,440	(2,440)	-
Thriving Communities Fund	7,750	(7,750)	-
UK Thriving Minds	-	17,421	17,421
Emmanuel Kaye Foundation	-	5,738	5,738
The Progress Foundation	-	14,000	14,000
	<u>72,851</u>	<u>(15,548)</u>	<u>57,303</u>
<b>TOTAL FUNDS</b>	<u>218,019</u>	<u>(9,069)</u>	<u>208,950</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	139,560	(124,239)	(8,842)	6,479
<b>Restricted funds</b>				
Youth Bonds	43,110	(58,853)	-	(15,743)
YB Holidays	-	(2,865)	-	(2,865)
YWP Agents for Change	12,005	(24,029)	-	(12,024)
Volunteer Co-ordinator	-	(2,019)	-	(2,019)
YWP Assessment Project	-	(9,866)	-	(9,866)
Youth Vision 20:20	20,189	(22,629)	-	(2,440)
Thriving Communities Fund	7,750	(15,500)	-	(7,750)
UK Thriving Minds	33,000	(15,579)	-	17,421
Emmanuel Kaye Foundation	30,000	(24,262)	-	5,738
Heathrow Community Trust	3,500	(3,500)	-	-
The Progress Foundation	15,000	(1,000)	-	14,000
	<u>164,554</u>	<u>(180,102)</u>	<u>-</u>	<u>(15,548)</u>
<b>TOTAL FUNDS</b>	<u>304,114</u>	<u>(304,341)</u>	<u>(8,842)</u>	<u>(9,069)</u>

# Hounslow Action For Youth Association

## Notes to the Financial Statements - continued for the Year Ended 31st March 2024

### 12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	145,168	21,203	166,371
<b>Restricted funds</b>			
Youth Bonds	21,142	(23,973)	(2,831)
YB Holidays	4,100	(4,098)	2
YWP Agents for Change	18,652	(14,936)	3,716
Volunteer Co-ordinator	8,901	(3,169)	5,732
YWP Assessment Project	9,866	(9,866)	-
Youth Vision 20:20	2,440	(2,440)	-
Thriving Communities Fund	7,750	(7,750)	-
UK Thriving Minds	-	(7,481)	(7,481)
Emmanuel Kaye Foundation	-	(1)	(1)
Heathrow Community Trust	-	4,155	4,155
The Progress Foundation	-	10,838	10,838
NL Thrive & Provide Volunteers	-	7,984	7,984
Henry Smith Youth Bond (Long covid)	-	2,160	2,160
Thriving Commuunities Fund	-	9,167	9,167
The National Lottery Million Hours	-	44,896	44,896
Paul Hamlyn Botanical WP	-	25,955	25,955
Grafield Weston Foundation	-	15,000	15,000
Paul Hamlyn SEP	-	18,573	18,573
The Draper's Charitable Fund	-	15,000	15,000
Propel Mentoring	-	38,406	38,406
	<u>72,851</u>	<u>118,420</u>	<u>191,271</u>
<b>TOTAL FUNDS</b>	<u><u>218,019</u></u>	<u><u>139,623</u></u>	<u><u>357,642</u></u>

## Hounslow Action For Youth Association

### Notes to the Financial Statements - continued for the Year Ended 31st March 2024

#### 12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	282,667	(267,377)	5,913	21,203
<b>Restricted funds</b>				
Youth Bonds	59,560	(83,533)	-	(23,973)
YB Holidays	-	(4,098)	-	(4,098)
YWP Agents for Change	19,267	(34,203)	-	(14,936)
Volunteer Co-ordinator	-	(3,169)	-	(3,169)
YWP Assessment Project	-	(9,866)	-	(9,866)
Youth Vision 20:20	20,189	(22,629)	-	(2,440)
Thriving Communities Fund	7,750	(15,500)	-	(7,750)
UK Thriving Minds	63,000	(70,481)	-	(7,481)
Emmanuel Kaye Foundation	60,000	(60,001)	-	(1)
Heathrow Community Trust	9,680	(5,525)	-	4,155
The Progress Foundation	30,280	(19,442)	-	10,838
NL Thrive & Provide Volunteers	9,250	(1,266)	-	7,984
Henry Smith Youth Bond (Long covid)	36,200	(34,040)	-	2,160
Thriving Communities Fund	14,750	(5,583)	-	9,167
The National Lottery Million Hours	46,875	(1,979)	-	44,896
Paul Hamlyn Botanical WP	30,000	(4,045)	-	25,955
Grafield Weston Foundation	15,000	-	-	15,000
Paul Hamlyn SEP	20,000	(1,427)	-	18,573
The Draper's Charitable Fund	15,000	-	-	15,000
Propel Mentoring	45,020	(6,614)	-	38,406
	<u>501,821</u>	<u>(383,401)</u>	<u>-</u>	<u>118,420</u>
<b>TOTAL FUNDS</b>	<u>784,488</u>	<u>(650,778)</u>	<u>5,913</u>	<u>139,623</u>

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

Restricted funds have been provided to the charity for particular purposes and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

Most unrestricted funds are received to fund staff and overhead costs rather than specific projects.



**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024**

**13. EMPLOYEE BENEFIT OBLIGATIONS**

**Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the SOFA in respect of the defined contribution schemes was £11,410 (2023: £8,220).

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2024.

# Hounslow Action For Youth Association

## Detailed Statement of Financial Activities for the Year Ended 31st March 2024

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	7,090	3,981
Grants	464,275	294,554
Misc. Income	1,842	-
	<hr/>	<hr/>
	473,207	298,535
<b>Investment income</b>		
Investment Income	4,450	4,450
Interest receivable	2,717	1,129
	<hr/>	<hr/>
	7,167	5,579
<b>Total incoming resources</b>	<hr/>	<hr/>
	480,374	304,114
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Other fundraising costs	26,561	19,391
<b>Charitable Expenditure</b>		
Staff Costs	183,148	152,904
Social security	10,824	(5,132)
Pensions	11,410	8,220
Activities Expenditure	2,331	11,013
Mini Bus Hire	6,023	5,656
Equipment for Activities	3,671	7,582
Groceries and refreshments	3,255	4,200
Programme workshop	57,500	56,185
Volunteer Meals & Travel	280	293
Equipment	342	1,773
	<hr/>	<hr/>
	278,784	242,694
<b>Support costs</b>		
<b>Other</b>		
Premises Costs	9,468	12,037
Computer Costs and Telephone	5,702	6,486
Other Staff Costs	9,969	6,039
Insurance	2,293	2,448
Administrative Costs	7,102	4,956
	<hr/>	<hr/>
	34,534	31,966
<b>Governance costs</b>		
Consultancy Costs	2,870	2,870
Carried forward	2,870	2,870

This page does not form part of the statutory financial statements

## Hounslow Action For Youth Association

### Detailed Statement of Financial Activities for the Year Ended 31st March 2024

	31.3.24 £	31.3.23 £
<b>Governance costs</b>		
Brought forward	2,870	2,870
Accountancy fees	3,688	4,320
Legal fees	-	3,100
	<u>6,558</u>	<u>10,290</u>
Total resources expended	<u>346,437</u>	<u>304,341</u>
<b>Net income/(expenditure) before gains and losses</b>	133,937	(227)
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	<u>14,755</u>	<u>(8,842)</u>
<b>Net income/(expenditure)</b>	<u><u>148,692</u></u>	<u><u>(9,069)</u></u>

This page does not form part of the statutory financial statements