BREAKOUT YOUTH

England & Wales · Charity number 1180296

Details

Status	Registered
Legal form	Charitable company
Company number	11537821
Registered	2018-10-12
Register	View on the Charity Commission register

Contact

Address	Breakout Youth Voluntary Action Centre St Mary Street Southampton Hampshire SO14 1NW
Phone	02380224224
Email	enquiries@breakoutyouth.org.uk
Website	www.breakoutyouth.org.uk

Activities

Objects: FOR THE PUBLIC BENEFIT, THE ESTABLISHMENT IN LIFE OF YOUNG PEOPLE WHO IDENTIFY AS LESBIAN, GAY, BISEXUAL, TRANS, OR UNSURE OF THEIR GENDER OR SEXUAL IDENTITY (LGBT+) AND ARE AGED LESS THAN 25 YEARS, IN PARTICULAR BUT NOT EXCLUSIVELY BY: (A) PROVIDING SUPPORT AND ADVICE WHICH DEVELOP THEIR CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS;(B) PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITIES IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE;(C) RAISING AWARENESS OF ISSUES AFFECTING LGBT+ YOUNG PEOPLE.

Activities: Breakout Youth operates regular youth groups and appropriate ad hoc activities in Southampton, across Hampshire, and on the Isle of Wight to provide a safe, secure and fun environment for lesbian, gay, bisexual, trans or questioning (LGBT plus) young people.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Disability, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Other Defined Groups

Geography

- Hampshire
- Isle Of Wight
- Southampton City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£313,403	£297,338	-	-
2024-03-31	£239,680	£270,460	-	-
2023-03-31	£232,456	£219,560	-	-
2022-03-31	£180,814	£135,990	-	-
2021-03-31	£142,265	£96,191	-	-

Trustees

Name	Role	Appointed
Adrian Houghton		2025-01-20
Dr Richard John Green		2024-02-24
Lewis Banford		2018-08-25
Robert Woodrow Kernohan		2024-02-24
Sophie Jane Parker		2024-09-02
Thomas Edward Foote		2021-01-18
Thomas Weeks		2026-06-08

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BREAKOUT YOUTH

England & Wales - Charity number 1180296

Accounts

Registered Charity Number: 1180296
Company number: 11537821

BREAKOUT YOUTH

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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Breakout Youth
Trustees' Report for the year ended 31 March 2025

Charity Reference and Administrative Details

Trustees	Lewis Banford	
	Thomas Foote	
	Dr Richard Green	
	Adrian Houghton	(appointed 20 January 2025)
	Robert Kernohan	
	Sophie Parker	(appointed 02 September 2024)
	Georgia Hancock	(resigned 05 January 2025)
	Josh Stevenson	(resigned 29 December 2024)
Secretary	Lewis Banford	
Registered Charity No.	1180296	
Company No.	11537821	
Principal Office	c/o No Limits	
	35 The Avenue	*(Copies of financial*
	Southampton	*statements can be*
	SO17 1XN	*obtained from this address)*
Independent Examiner	David Fields	
	Chartered Management Accountant	
	Daybooks	
	44 Pennington Close	
	Colden Common	
	Winchester	
	Hampshire	
	SO21 1UR	
Bankers	The Co-operative Bank	
	61 Above Bar Street	
	Southampton	
	SO14 7DZ	

Trustees' Report for the year ended 31 March 2025

The Trustees present their report and the independently examined accounts for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's memorandum and articles (its governing document), the Charities Act 2011, 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 annual report includes the directors' report as required by company law.

In producing this report, the Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Charitable Objectives

The charity exists for young people up to the age of 25 who identify as lesbian, gay, bisexual, trans or questioning their gender or sexual identity (LGBT+). Its charitable objects are, for the public benefit and are for the establishment in life of young people who identify as lesbian, gay, bisexual, trans, or unsure of their gender or sexual identity (LGBT+) and are aged less than 25 years, in particular but not exclusively by:

a. providing support and advice which develop their capacities and capabilities to enable them to participate in society as mature and responsible individuals;

b. providing recreational and leisure time activities in the interest of social welfare, designed to improve their conditions of life;

c. raising awareness of issues affecting LGBT+ young people.

Vision

We aim for an inclusive society where LGBTQ+ young people are healthy and celebrate. We will achieve this by being the leading provider of LGBTQ+ services to young people in their communities.

Purpose

To support and advocate for LGBTQ+ young people by providing safe spaces, education, and promoting awareness.

Structure, Governance, and Management

Structure

Breakout Youth was incorporated at a charitable company on 25 August 2018. It is registered with both the Charities Commission and Companies House. As such, the Trustees of Breakout Youth are also Directors for the purposes of company law.

Governance

Breakout Youth is governed by a Board of Trustees which meets quarterly to consider reports on the operation of the charity, its finances and fundraising activity, safeguarding, risks, and specific items for decision making. Extra-ordinary sessions of the Board of Trustees may be called as required. Between quarterly meetings Trustees meet in dedicated sub-committees[1] to discuss detailed matters. In addition, the Board of Trustees meets for a bi-annual Strategy Away Day. Within this reporting period the Board of Trustees met 7 times – four quarterly meetings, one extra-ordinary sessions, and two Strategy Away Days.

Trustees

All Trustees of Breakout Youth are volunteers and are recruited after an open application process. The Trustees at all times seek to follow the Charity Commission guidance CC30, 'Finding new trustees'. Trustees hold office until the conclusion of the Annual General Meeting in the calendar year of the second anniversary of their appointment but may be re-appointed at that Annual General Meeting.

The Trustees are pleased to report that the current Board of Trustees comprises a broad spectrum of relevant experience and professional skills to govern the charity effectively. Four Trustee's resigned within this period; and the charity successfully recruited an additional two Trustees. Following the resignation of Sophiia Defaia (April 2024), Georgia Hancock (January 2025), Josh Stevenson (December 2024) and Kerry Hill (March 2025) the Trustees would like to take the opportunity to thank them all for their service and wish them every success for the future.

Management

Breakout Youth continues to maintain a partnership with No Limits (South) which is managed through a Service Level Agreement between both parties. No Limits (South) continue to provide the following services to Breakout Youth: finance & HR function; advice on fundraising if required; IT infrastructure; and the operational delivery of safeguarding. Breakout Youth conducts regular due diligence on No Limits (South) to ensure they are a safe and appropriate partner. Breakout Youth retains ultimate responsibility for safeguarding across all its services and holds an overarching Breakout Youth Safeguarding Policy to reflect the breakdown of responsibilities between it and No Limits (South).

The Trustees continue to maintain a formal risk review process whereby risks to the charity's activities are captured, assessed, assigned an owner, and what action is to be taken towards mitigating these risks. This 'Risk Register' is reviewed at each meeting of the Board of Trustees and reviewed quarterly by the Risk, Compliance, Policy, & Audit Sub-Committee. A full internal risk assessment is incorporated into the annual planning process. At all times the Trustees give due regard to the Charity Commission guidance CC26, 'Charities and risk management'.

Key to Breakout Youth's activities is providing a safe and secure environment at all our groups and throughout all activities for young people. Safeguarding is central to this and remains the highest priority of all Trustees, staff, and volunteers. Safeguarding responsibilities are included in all role descriptions. Breakout Youth maintain a full suite of relevant policies which are regularly reviewed. Additionally, Breakout Youth conduct due diligence on No Limits (South) to ensure their policies are robust and appropriate. At all times the trustees seek to follow the Charity Commission 'How to' guide, 'Safeguarding children and young people'. Specific measures to ensure effective safeguarding of young people are as follows:

- All activities are undertaken by at least two adults including paid staff and trained volunteers in safe locations.
- All staff and volunteers working in direct contact with young people are fully and regularly trained in safeguarding; all trustees attend a safeguarding awareness course which is regularly reviewed.
- All trustees, staff, and volunteers are subject to annual Enhanced Disclosure & Barring Service checks to ensure their eligibility for their role.
- Safeguarding is integrated into the regular reporting to the trustees and is a standing agenda item at every meeting of the Trustee Board.

[1] Finance & Fundraising; Operations & Training; Risk, Compliance, Policy & Audit; and Marketing & Communications.

Financial Review

Breakout Youth agree an annual budget which is balanced and designed to enable Breakout Youth to deliver an effective service as well as meet its reserves policy. The Trustees and key management staff are provided with monthly management accounts which are reviewed by the Finance & Fundraising Sub-Committee as well as in summary at each meeting of the Board of Trustees including progress and risks against this agreed budget.

Within this reporting period, the Trustees are pleased to report a successful period of fundraising activities which have enabled Breakout Youth to continue their valuable work across Hampshire and the Isle of Wight. Total income in the period was £313,403 allowing sustainable delivery of our services. The Trustees are immensely grateful to individual donors, local community organisations and businesses for their continued support.

For the year to 31 March 2025 income vs expenditure resulted in a surplus of £16,065 which has been added to our reserves of £98,630 from the previous period, leaving total reserves of £114,695 carried forwards. The Trustees have agreed to create a designated Business Transformation Fund and to allocate £8,590 of reserves to this. The Business Transformation Fund has been created to allow the charity to invest in its future—strengthening systems, people, and processes—so it can deliver its mission more effectively and sustainably.

It is Breakout Youth's reserves policy that the value of reserves held should cover the continuation of services for between 3 and 6 months. As of 31 March 2025, the unrestricted free reserves of £100,000 amount to running costs for the charity of 4.3 months.

The charity responds to its budgetary constraints by making the necessary changes to the service to ensure that the level of reserves is maintained over the next period. The Trustees will continue to monitor reserves, in line with Charity Commission guidance, and ensure the charity holds an appropriate level of reserves without being needlessly prudent.

It is the Trustees' view that the charity is a going concern.

The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Activities, Achievements, and Performance – Our Impact

Youth Work Programme

In 2024-2025, Breakout Youth continued to develop and adapt its service delivery to meet the needs of LGBTQ+ Children and Young People (CYP). Continuing to deliver its charitable objectives through providing weekly, face to face youth groups across Hampshire and the Isle of Wight. Following the need to pivot service delivery to a virtual offer during the COVID-19 pandemic, the charity identified an opportunity to maintain an online youth group, which led to the creation of the Breakout Hampshire Online Youth Group in 2022; for LGBTQ+ CYP across Hampshire and the IOW that were unable to attend a weekly face to face youth group (due to travel constraints, reduced self-esteem and confidence, unsupportive home environments etc). The online group has been especially beneficial for those experiencing gender dysphoria or body dysmorphia. The virtual youth group has continued to be delivered in 2024-2025.

Breakout Youth has continued to ensure that all 7 youth groups are delivered weekly (for a minimum of 42 weeks of the year). Group delivery and attendance have continued to grow across all the youth groups. Currently the following groups are:

• Southampton 11-16's Youth Group	• Southampton 17-25's Youth Group
• Basingstoke Youth Group	• Andover Youth Group
• New Milton Youth Group	• Marchwood Youth Group
• Isle of Wight Youth Group	• Breakout Hampshire Online Youth Group

Support in Numbers

In 2024-2025 Breakout Youth supported 488 CYP (a 25% increase on the previous year). This support was delivered through youth groups and 1:1 support. There were 303 youth groups delivered with 2634 attendances and delivered 680 1:1 support sessions. Breakout Youth also supported parents and families, offering 100 support interactions to 42 families / carers. This work was completed in 51 telephone calls, 25 face to face sessions, 4 emails, 15 text messages and 5 video calls.

The service received 139 referrals. The complexity of needs of the CYP referred to, and supported by, Breakout Youth has increased - with an increase in suicidal ideation, self-harm, disordered eating, feelings of isolation and loneliness.

This continued engagement across our services, the increasing complexity of referrals and CYP supported by Breakout Youth continues to highlight the ever-growing need for our services to support LGBTQ+ CYP and their families.

Individual Support

We continued to deliver individual support across the charity via face-to-face and video call support sessions. Themes covered in these individual support sessions included; experiencing homophobia/ transphobia, reporting Hate Crime, housing, benefits and budgeting, support around familial and peer relationships, harm reduction and keeping safe, health (mental, physical and sexual), education, employment and work experience, mental and emotional wellbeing and safety planning. There were 680 of these 1:1 support sessions delivered in 2024-2025.

Training and Awareness Sessions

Breakout Youth delivered 20 LGBTQ+ Awareness sessions to 252 recipients (professionals, students, family members and young people).

Staffing

In 2024-2025, the staffing level of 7.2 FTE's was maintained.

Staff development was a priority in this period, in response to the increased complexity and need presented by CYP. In 2024-2025, staff attended 341 hours of training and development.

Referrals

There were 139 referrals received to the service in 2024-2025, these came from the following areas:

Hampshire	60
Southampton	34
Isle of Wight	45

Presenting issue:

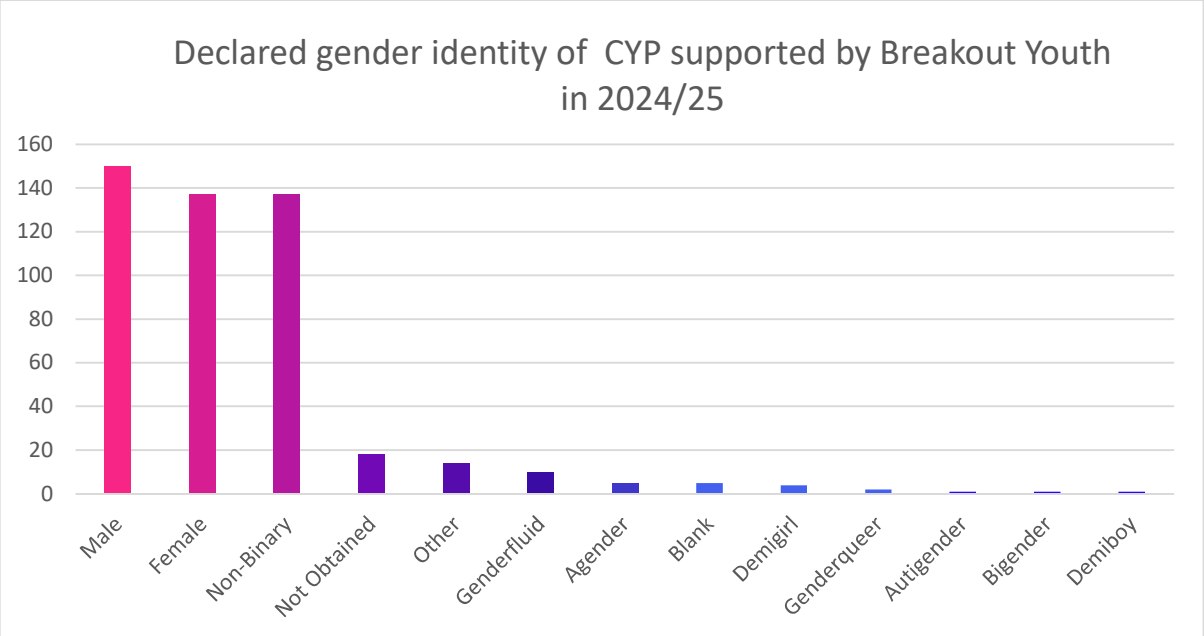
To meet other LGBTQ+ people	62
To get support with Sexuality and Gender identity	58
Experiencing Transphobia	11
To get support with Gender Identity	3
To get support with sexual identity	2
Experiencing Homophobia	2
To make friends	1

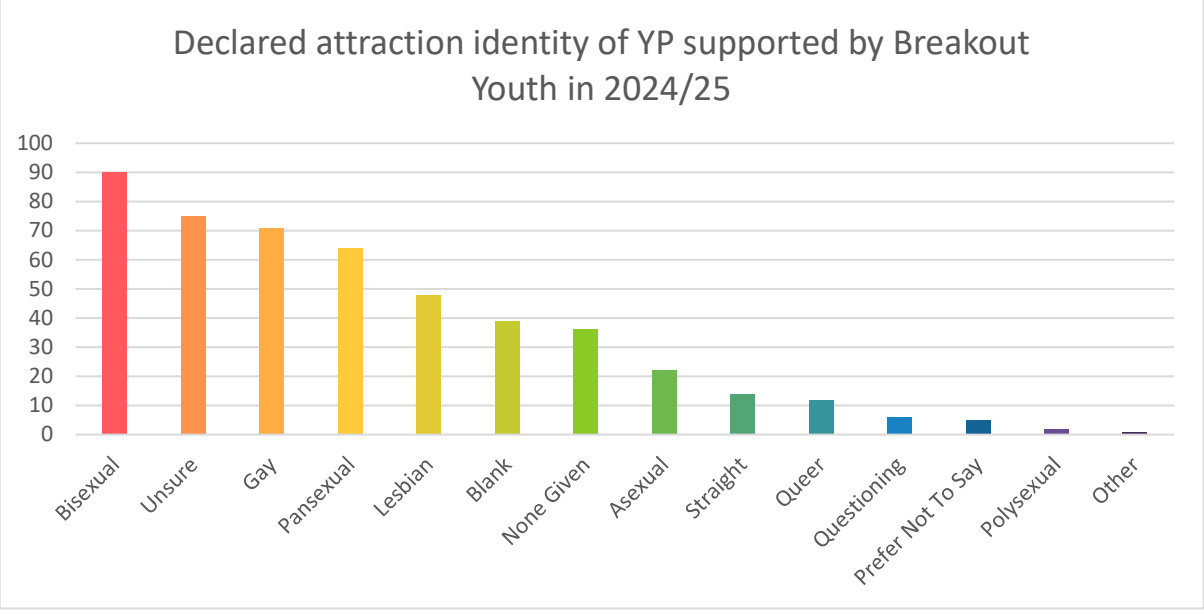
Data Collection, Demographics & Results

Data collected across Breakout Youth's services is handled by our charity partner No Limits (South). Records for the period show that there was a total of 14,276 interactions recorded for 488 CYP. An interaction is any contact with a CYP (group attendance, 1:1 attendance, phone calls, emails, text messages etc). From these interactions, 21% of these were attendances at youth groups and other organised events, 8% were email conversations, 64% were text messages, 5% were 1:1 support, 1% were parent/carer support; with the remainder being telephone calls and letters. There have been 303 youth groups delivered in this period both virtually and in person, with a total of 2634 attendances. There were 680 1:1 interactions during this period across all groups.

Breakout Youth also delivered additional activity sessions such as trips to the theatre and Avon Tyrell Activity Centre.

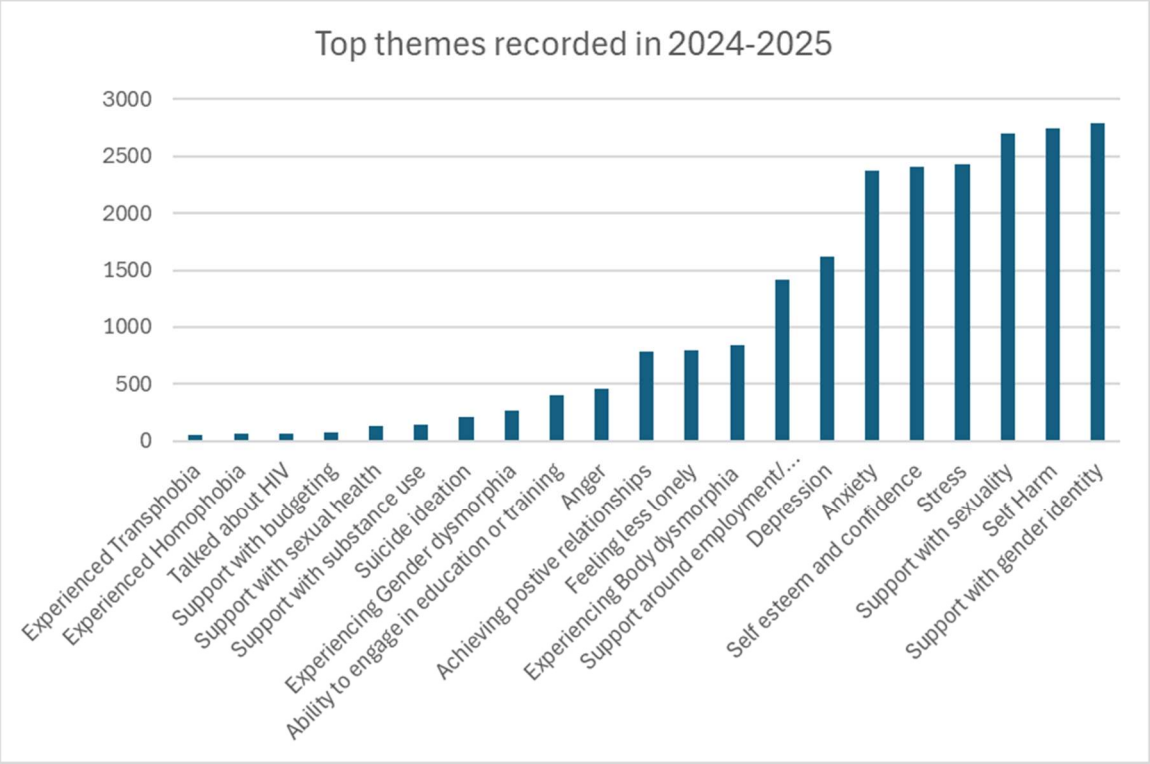
Demographic data collected on the young people attending our groups and accessing our services is as follows:





Event Recording

An event is a conversation or interaction around certain themes; the top themes observed across the charity in this recording period were:



Vulnerabilities Identified

A range of vulnerabilities of our young people were recorded when participating in Breakout Youth's activities during the period, including:

- Fear & Risk of Hate Crime
- Physical & Sexual Health
- Mental Health & Emotional Wellbeing
- Personal Safety
- Relationships & Parenting
- Housing, Income & Benefits
- Safety planning around Self Harm & Suicidal Ideation

Additional Sessions

The following additional events were run by or attended by Breakout Youth staff with young people attending during the period:

Pride Prom	Attended by 84 young people
Avon Tyrell Outward bounds Activity Day	Attended by 14 young people
Theatre Trip - Aladdin	Attended by 17 young people
New Forest Pride	Engaged with approx. 64 people

Isle of Wight Pride	Engaged with approx. 160 people
Basingstoke Pride	Engaged with approx. 130 people
Andover Pride	Engaged with approx. 52 people
Other Wellbeing/ Pride events • Peter Symonds Pride • Basingstoke Council Pride • Sparsholt Pride • Barton Peveril • HTP wellbeing event • IOW College Fayre • Taunton's College Wellbeing event • IOW Riverfest • Andover Surviving Summer event • The Foyer • Fleet Services event	Engaged with approx. 668 people
OTHER- Promotional events, Local Children Partnership, Youth forums, Open Days, School sessions, Community Events (61 events)	Approx 917 YP and professionals
TOTAL	2106

LGBTQ+ Awareness Training sessions delivered to young people and professionals.

In 2024-2025 there were 20 LGBTQ+ Awareness training sessions delivered to 252 attendees.

Youth Group Themes

All youth groups delivered during the period were designed around particular themes; themes relevant to young people such as: alcohol misuse, sexual health, science week, environmental issues and human rights. Sessions were also designed around LGBTQ+ specific themes, such as: Pride month, LGBT History month, LGBTQ+ role models, Bisexuality Awareness Day, Trans Day of Visibility, Trans Day of Remembrance, Spirit Day and Hate Crime awareness week, Intersex and Asexuality awareness Day and World Aids Day.

We also delivered a project on cancer awareness and self-checking through a lens specifically for trans YP.

5 Year Strategy

In 2024-2025, trustees held two Away Days to finalise the aims and objective of our new 5 Year Strategy, which was launched in April 2025

Breakout Youth Pride Prom Event

In October 2024, Breakout Youth held its third "Pride Prom" event for any young person attending Breakout youth groups (or supported by Breakout Youth). The aim of this was to host an inclusive event where young people can be their true selves in a safe and supportive environment, meet new people and make friends, but most importantly have fun. CYP chose the theme for the Prom - 'Pumpkin Pride'. Safe & free transport was arranged for all the young people travelling from across Hampshire and the Isle of Wight. We provided food (allowing for young people's dietary requirements), a Mocktail Bar, access to age-appropriate sexual health advice, face painting, a nail bar, a Photobooth, board games and arts & crafts activities. 81 young people attended the Pride Prom event, and following the positive feedback received the event will be held again in 2025.

CAF Keystone Resilience Funding

In 2024 we were successful in applying and receiving funding from the CAF Keystone Fund. This one-year funding enabled Breakout to increase our resilience by enabling us to recruit and appoint an Operation's Manager to support the operational delivery. This enabled the Charity Manager to focus on fundraising, developing succession planning and working towards making Breakout more resilient.

NHS 10-Year Plan consultation

Our Southampton groups participated in a consultation to give feedback on the draft NHS 10 Year Plan from the perspective of an LGBTQ+ young person. This was a good opportunity for young people to give their opinion and thoughts in future service provision, enabling YP to have a voice in the wider systems.

Awards and recognition

Breakout Youth were shortlisted for the 'Charity of the Year Award' at the Bank of London Rainbow Honours Awards 2024. Breakout Youth were also shortlisted for Beyond Reflections 'Allies Award'.

Charity Manager was a judge for the annual 2024 Third Sector Awards.

Feedback received from Children & Young People (CYP):

"Breakout has helped me to connect with people who can help me with my mental health"
"Breakout is a great group for people who are finding themselves. It encourages kindness and unity for those who might or might not be part of the LGBTQ+ community and creates bonds between people with similarities"
"Breakout has given me a place where I can be myself without judgment and the people that organise events are amazing"
"Breakout is amazing and has helped me grow more comfortable with myself"
"Breakout has helped me have a voice when people don't take me seriously"
"Breakout Provide Prom is always great to attend. You can tell and see how much work and preparation go into this event. Roll on Pride Prom 2025. It has been fun and great to see. It evolves year after year and gets better"
"I think it's a great way for people who may be part of the LGBTQ+_ community or allies to find 'their people' and make new friends"
"I like having a safe space to exist freely"
"Breakout has given me insight into youth work and is fuelling a future career path passion"
"Breakout allows me to socialise and encourages a welcoming space to myself"
"My confidence has improved since coming to group"
"Breakout is a place where I can be respected for who I am"
"Breakout helps me find friendships and community"
"This year makes 3 years of attending breakout and every year I try not to write the same but I feel Breakout has changed my life (for the better) and has given me more confidence to be myself and be who I am. I have always felt a bit shy but since arriving/ attending Breakout, I have achieved a lot and accomplished many things I never dreamed I would"
"Breakout is great! You can be yourself and don't have to worry about discrimination or being triggered"

Financial & Strategic Partners

The Trustees would like to offer their gratitude to all the staff & volunteers who all continue to work at the highest standards to ensure the success of Breakout Youth and positive outcomes for our young people.

Finally, our thanks must also go to all our financial partners & donors, without which the Charity could not exist or continue to grow.

Independent Examiner's Report to the Trustees of Breakout Youth

I report to the Trustees on my examination of the financial statements of Breakout Youth (the Charity) for the year ended 31 March 2025.

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.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the Companies Act 2006 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement
Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Chartered Institute of Management Accountants, 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 Companies Act 2006.
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 Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements 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.

David Fields

Chartered Management Accountant
Daybooks
44 Pennington Close
Colden Common
Winchester
Hampshire
SO21 1UR
England

Date: 16 December 2025

Statement of Financial Activities for the year ended 31 March 2025

	Note	Unrestricted Funds 31 March 2025 £	Restricted Funds 31 March 2025	Total Funds 31 March 2025 £	**Total Funds** 31 March 2024 **£**
Income from:					
Donations and Grants	2	144,265	100,225	244,490	**165,584**
Charitable Activities	2	68,913	-	68,913	**74,096**
Total Income		**213,178**	**100,225**	**313,403**	**239,680**
Expenditure on:					
Charitable Activities	3	203,208	94,130	297,338	270,460
Total Expenditure		**203,208**	**94,130**	**297,338**	**270,460**
Net (Expenditure)/Income		**9,970**	**6,095**	**16,065**	**(30,780)**
Transfers					
Gross transfers between funds	9	**(10)**	**10**	**-**	**-**
Net Movement in Funds		**9,960**	**6,105**	**16,065**	**(30,780)**
Reconciliation of Funds:					
Total Funds carried forward on 1 April 2024		**98,630**	**-**	**98,630**	**129,410**
Total Funds carried forward at 31 March 2025	9	**108,590**	**6,105**	**114,695**	**98,630**

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the period.

Balance Sheet as at 31 March 2025

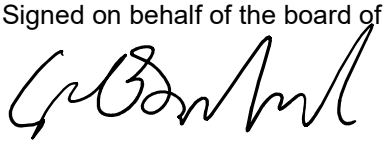
	Note	31 March 2025 £	£	31 March 2024 £	£
Current Assets					
Debtors	6	2,982		1,964	
Cash at bank and in hand		180,224		161,564	
		183,206		163,528	
Creditors: Amounts falling due within one year	7, 8	(68,511)		(64,898)	
Net Current Assets			114,695		98,630
Total Assets less Current Liabilities			114,695		98,630
Total Net Assets			**114,695**		**98,630**
The Funds of the Charity					
Unrestricted Funds					
Unrestricted funds	9, 10		100,000		98,630
Designated Funds					
Business transformation fund	9, 10		8,590		-
Restricted Funds					
Restricted funds	9, 10		6,105		-
			114,695		**98,630**

The financial statements were prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The financial statements were approved and authorised for issue by the Board on

Signed on behalf of the board of trustees



Lewis Banford
Vice-Chair of Trustees

Date: 9 December 2025
Company registration number: 11537821

The notes on pages 15 to 21 form part of these financial statements.

Notes (forming part of the financial statements) for the year ended 31 March 2025

1 Principal Accounting Policies

Charity Information

Breakout Youth is a company limited by guarantee in the United Kingdom and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The Charity was incorporated on 25 August 2018 and was registered on 12 October 2018. The assets of the unincorporated Breakout Youth charity were transferred to the incorporated Breakout Youth charity on 1 December 2018.

Basis of Preparation

The financial statements have been prepared under the historical cost convention, with items recognised at cost or transaction value, unless otherwise stated in the related notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice, "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 (FRS102)", issued on 16 July 2014 and amended on 2 February 2016, and the Charities Act 2011.

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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going Concern

At the time of approving the accounts, the Trustees have considered that there are no material uncertainties about the charity's ability to continue. Thus the Trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of Trustees in furtherance of the general objects of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donor or which have been raised by the charity for specific purposed. Expenditure which meets these criteria is identified to the fund.

Designated funds are determined by the Trustees from time to time as being held for specific purposes, for example to hold a reserve "Covid Recovery Fund" in respect of future eventualities such as providing extra support young people following the Covid-19 pandemic where there is limited or no funding.

Service Provision

Income in respect of contractual services provided to other agencies is accounted for in the period in which the service is provided, and is also included under the heading 'Income from Charitable Activities'.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) on an accruals basis, except to the extent that grants receivable must be applied to future periods of expenditure, or are contingent on future requirements being fulfilled.

Grants receivable are allocated to accounting periods on the basis of which amounts are claimed from funders. This predominantly relates to the incurring of expenditure. Grants are classified as 'Voluntary Income' when they are general in nature in support of the charity's objects, as opposed to 'Contract Income' where funding is closely linked to agreed project outputs. 'Contract Income' is classified under 'Income from Charitable Activities' along with income from discreet activities for which a fee is charged, e.g. specific work carried out in schools.

'In-Kind' contributions or services donated to the charity are normally valued at cost (as determined by the donor) or a reasonable estimate of actual cost if such information is unavailable.

Income is deferred if the funder has expressly stated that grants are to be applied to future accounting periods, or if there is some expectation from the funder that amounts in connection with the grant should be repaid in future periods.

Grants receivable in respect of fixed assets are included in the SOFA in the period in which they are received in accordance with the SORP.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to transfer resources. All costs have been directly attributed to one of the functional categories of resources in the SOFA. Expenditure subject to VAT which is not recoverable is shown inclusive of VAT. Apportionment of costs across headings of the SOFA is carried out in relation to claims for grant funding. A method based on the allocation of staff time is used for revenue expenditure on direct project activities, premises and management and administration.

Costs are allocated to the Governance category where they cannot be clearly allocated to project activities or are of a strategic nature, e.g. insurance and legal expenses.

Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial Instruments

The charitable company 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 charitable company's balance sheet when the charitable company 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 charitable company's contractual obligations expire or are discharged or cancelled.

Key estimates and judgements

The trustees consider that there are no material areas of judgement or estimation uncertainty.

2 Incoming Resources

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
		£	£	£
Grants	104,167	90,046	194,212	140,701
Donations & Similar Incoming Resources	40,098	10,179	50,278	24,883
Charitable Activities	68,913	-	68,913	74,096
	213,178	**100,225**	**313,403**	**239,680**

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
		£	£	£
Grants				
Big Lottery Fund – Reaching Communities	-	75,000	75,000	67,285
Tudor Trust	-	-	-	25,586
UK Youth	22,000	-	22,000	20,000
Beacon Lodge Charitable Trust	-	-	-	6,361
Quilter Foundation	-	5,274	5,274	2,219
People's Postcode Lottery	12,500		12,500	12,500
HIWCF	-	9,772	9,772	6,750
Garfield Weston	20,000	-	20,000	
CAF Keystone Fund	20,000	-	20,000	
Other	29,667	-	29,667	
	104,167	**90,046**	**194,212**	**140,701**
For the period ended 31 March 2024	**64,836**	**75,865**		**140,701**

Note 2 contd

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
		£	£	£
Donations and Similar Incoming Resources				
Miscellaneous	40,098	5,607	45,706	19,883
Fat Face	-	4,572	4,572	5,000
	40,098	**10,179**	**50,278**	**24,883**
For the period ended 31 March 2024	**16,916**	**7,967**		**24,883**

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
		£	£	£
Income from Charitable Activities				
HSIOW CCG	64,000	-	64,000	61,000
Other	4,913	-	4,913	13,096
	68,913	**-**	**68,913**	**74,096**
For the period ended 31 March 2024	**74,096**	**-**		**74,096**

3 Analysis of expenditure on charitable activities

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
		£	£	£
**Charitable activities*				
Activities undertaken directly	176,974	85,088	262,062	237,929
Support costs (note 4)	26,234	9,042	35,276	32,532
	203,208	**94,130**	**297,338**	**270,460**
For the period ended 31 March 2024	**186,322**	**84,138**		**270,460**

*The Trustees consider that there is one charitable activity. Within this there are several projects which are discussed in the Trustees' report.

4 Analysis of support costs

	Fundraising 2025	Charitable Activities 2025	Total Funds 2025	Total Funds 2024
	£	£	£	£
Support costs				
Governance (note 5)	-	3,619	3,619	3,508
Information Technology	-	5,719	5,719	6,660
Back Office Support	-	24,621	24,621	21,180
Office Costs	-	1,316	1,316	1,184
	-	**35,276**	**35,276**	**35,532**

5 Governance costs

	2025	2024
Governance costs	£	£
Independent examination fees	2,400	2.460
Insurance	1,219	846
Trustee costs	-	202
	3,619	**3,508**

For the year ended 31 March 2025		
Unrestricted	2,400	3,508
Restricted	1,219	
	3,619	**3,508**

6 Debtors

	2025	2024
	£	£
Grants receivable	-	-
Other debtors	2,982	1,964
	2,982	**1,964**

7 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals	2,690	2,040
Deferred income (see note 8)	24,710	39,188
Other creditors	41,111	23,670
	68,511	**64,898**

8 Deferred incoming resources

	2025	2024
	£	£
Balance at 1 April 2024	39,188	13,854
Incoming resources deferred during the year	24,710	39,188
Amounts released from previous years	(39,188)	(13,854)
Balance at 31 March 2025	**24,710**	**39,188**

9 Funds

		Opening balance at 1 April 2024	Income/ Gains	Expenditure/ Losses	Transfers	Balance at 31 March 2025
Restricted Funds						
i	BLF – Reaching communities	-	75,000	72,634	-	2,366
ii	Quilter Foundation	-	5,274	5,284	10	-
iii	HIWCF	-	9,772	6,084	-	3,688
	Other	-	10,179	10,129	-	50
		-	**100,225**	**94,130**	**10**	**6,105**
Unrestricted Funds						
	Designated Business transformation fund	-	-	-	8,590	8,590
	General purposes fund	98,630	213,178	203,208	(8,600)	100,000
		98,630	**213,178**	**203,208**	**(10)**	**108,590**

		Opening balance at 1 April 2023	Income/ Gains	Expenditure/ Losses	Transfers	Balance at 31 March 2024
Restricted Funds						
	BLF – Reaching communities	-	67,285	67,355	70	-
	OPCC	-	2,219	2,220	1	-
	North Hants CCG	235	-	235	-	-
	Beacon Lodge Charitable Trust	-	6,361	6,361	-	-
		-	7,967	7,967	-	-
		235	**83,832**	**84,138**	**71**	**-**
Unrestricted Funds						
	Designated Covid recovery fund	20,000	-	20,000		
	Designated Business transformation fund	12,000	-	12,000	-	-
	General purposes fund	97,175	155,848	154,322	(71)	98,630
		129,410	**239,680**	**270,460**	**-**	**98,630**

i Funding to provide weekly groups across Hampshire and IOW along with 1:1 support as appropriate.

ii Provision of specialist therapeutic counselling for young people who need more therapeutic support than youth workers can provide.

iii Funding to deliver two projects. One project on the IOW to support young people with healthy eating and budgeting. One project in the New Forest to deliver youth group sessions at our New Milton and Marchwood groups to support health and wellbeing, confidence building and building social networks.

At the end of the project, where income from restricted funds has not met the full cost of particular activities, transfers have been made from unrestricted funds.

10 Analysis of Funds

At 31 March 2025	Net Current Assets £	Total Net Assets £
Restricted Funds		
Restricted funds	6,105	6,105
Designated Funds		
Designated Business transformation fund	8,590	8,590
Unrestricted Funds		
General purposes fund	100,000	100,000
	114,695	**114,695**

At 31 March 2024	Net Current Assets £	Total Net Assets £
Restricted Funds		
Restricted funds	-	-
Designated Funds		
Unrestricted Funds		
General purposes fund	98,630	98,630
	98,630	**98,630**

11 Trustees' and Key Management Personnel Remuneration and Expenses

In the year ended 31 March 2025 no Trustees received reimbursement of expenses (2024: Nil). No Trustees received remuneration of any form.

As explained in the Trustees' report, operational management is carried out by another charity, No Limits (South). The Trustee board retains oversight and makes all decisions affecting the delivery of the charity's objectives, and the Trustees consider there are no other key management personnel.

BREAKOUT YOUTH

England & Wales - Charity number 1180296

Accounts

Registered Charity Number: 1180296
Company number: 11537821

BREAKOUT YOUTH

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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Breakout Youth
Trustees' Report for the year ended 31 March 2024

Charity Reference and Administrative Details

Trustees	Lewis Banford	
	James Allen	(resigned 1 March 2024)
	Daniel Langrish-Beard	(resigned 14 September 2023)
	Josh Stevenson	
	Georgia Hancock	
	Thomas Foote	
	Gina McGee	(resigned 18 July 2023)
	Richard Green	(appointed 24 February 2024)
	Robert Kernohan	(appointed 24 February 2024)
	Beth Hall	(appointed 24 February 2024, resigned 29 March 2024)
	Sophiia DeFaia	(appointed 24 February 2024, resigned 13 April 2024)
Secretary	Lewis Banford	
Registered Charity No.	1180296	
Company No.	11537821	
Principal Office	c/o No Limits 35 The Avenue Southampton SO17 1XN	*(Copies of financial statements can be obtained from this address)*
Independent Examiner	Fiander Tovell Limited Stag Gates House 63/64 The Avenue Southampton SO17 1XS	
Bankers	The Co-operative Bank 61 Above Bar Street Southampton SO14 7DZ	

Trustees' Report for the year ended 31 March 2024

The Trustees present their report and the independently examined accounts for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's memorandum and articles (its governing document), the Charities Act 2011, 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 annual report includes the directors' report as required by company law.

In producing this report, the Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Charitable Objectives

The charity exists for young people up to the age of 25 who identify as lesbian, gay, bisexual, trans or questioning their gender or sexual identity (LGBTQ+). Its charitable objects are, for the public benefit and are for the establishment in life of young people who identify as lesbian, gay, bisexual, trans, or unsure of their gender or sexual identity (LGBTQ+) and are aged less than 25 years, in particular but not exclusively by:

(a) providing support and advice which develop their capacities and capabilities to enable them to participate in society as mature and responsible individuals;

(b) providing recreational and leisure time activities in the interest of social welfare, designed to improve their conditions of life;

(c) raising awareness of issues affecting LGBTQ+ young people.

Vision

We aim for an inclusive society where LGBTQ+ young people are healthy and celebrated, by being an independent LGBTQ+ charity and the leading provider of services to young people in our communities.

Purpose

To support and advocate for LGBTQ+ young people by providing safe spaces, education, and promoting awareness as a visible, current, inclusive, and trusted LGBTQ+ youth charity.

Structure, Governance, and Management

Structure

Breakout Youth began as a Southampton City Council project in 1993. It then existed as a charity and on 25 August 2018 was incorporated as a charitable company, Breakout Youth, registered with both the Charities Commission and Companies House. As such, the Trustees of Breakout Youth are also Directors for the purposes of company law.

Governance

Breakout Youth is governed by a Board of Trustees which meets quarterly to consider reports on the operation of the charity, its finances and fundraising activity, safeguarding, risks, and specific items for decision making. Extra-ordinary sessions of the Board of Trustees may be called as required. Between quarterly meetings

Trustees meet in dedicated sub-committees[1] to discuss detailed matters. In addition, the Board of Trustees meets for a bi-annual Strategy Away Day. Within this reporting period the Board of Trustees met 8 times – four quarterly meetings, two extra-ordinary sessions, and two Strategy Away Days.

Trustees

All Trustees of Breakout Youth are volunteers and are recruited after an open application process. The Trustees at all times seek to follow the Charity Commission guidance CC30, 'Finding new trustees'. Trustees hold office until the conclusion of the Annual General Meeting in the calendar year of the second anniversary of their appointment but may be re-appointed at that Annual General Meeting.

The Trustees are pleased to report that the current Board of Trustees comprises a broad spectrum of relevant experience and professional skills to govern the charity effectively. Whilst four Trustees have resigned within this period the charity has also successfully recruited an additional four Trustees. Following the resignation of Daniel Langrish-Beard (September 2023), James Allen (March 2024), Gina McGee (resigned 18th July 2023) and Beth Hall (March 2024), the Trustees would like to take the opportunity to thank them for their service and wish them every success for the future.

Management

Within this reporting period Breakout Youth established a revised Partnership and Service Level Agreement with No Limits (South)[2]. This revised agreement emphasises the independence of Breakout Youth and lays down the services that No Limits (South) will deliver to Breakout Youth. This includes: the provision of a finance & HR function; advice on fundraising if required; IT infrastructure; and the operational delivery of safeguarding. At all times Breakout Youth retains oversight and conducts regular due diligence on No Limits (South) to ensure they are a safe and appropriate partner. Breakout Youth remains ultimately responsible for safeguarding across all its services and holds an overarching Breakout Youth Safeguarding Policy to reflect the breakdown of responsibilities between it and No Limits (South).

The Trustees continue to maintain a formal risk review process whereby risks to the charity's activities are captured, assessed, assigned an owner, and what action is to be taken towards mitigating these risks. This 'Risk Register' is reviewed at each meeting of the Board of Trustees and reviewed quarterly by the Risk, Compliance, Policy, & Audit Sub-Committee. A full internal risk assessment is incorporated into the annual planning process. At all times the Trustees give due regard to the Charity Commission guidance CC26, 'Charities and risk management'.

Key to Breakout Youth's activities is providing a safe and secure environment at all our groups and throughout all activities for young people. Safeguarding is central to this and remains the highest priority of all Trustees, staff, and volunteers. Safeguarding responsibilities and included in all role descriptions. Breakout Youth maintains a full suite of relevant policies which are regularly reviewed. Additionally, Breakout Youth conducts due diligence on No Limits (South) to ensure their policies are robust and appropriate. At all times the trustees seek to follow the Charity Commission 'How to' guide, 'Safeguarding children and young people'. Specific measures to ensure effective safeguarding of young people are as follows:

- All activities are undertaken by at least two adults including paid staff and trained volunteers in safe locations.
- All staff and volunteers working in direct contact with young people are fully and regularly trained in safeguarding; all trustees attend a safeguarding awareness course which is regularly reviewed.
- All trustees, staff, and volunteers are subject to annual Enhanced Disclosure & Barring Service checks to ensure their eligibility for their role.
- Safeguarding is integrated into the regular reporting to the trustees and is a standing agenda item at every meeting of the Trustee Board.

Financial Review

Breakout Youth agree an annual budget which is balanced and designed to enable Breakout Youth to meet its reserves policy. The Trustees and key management staff are provided with monthly management

[1] Operations & Training, Finance & Fundraising, Marketing & Communications, Risk, Compliance, Policy, & Audit.
[2] No Limits (South) is a company limited by guarantee (no. 04183173) and a registered charity (no. 1088835).

accounts which are reviewed by the Finance & Fundraising Sub-Committee as well as in summary at each meeting of the Board of Trustees including progress and risks against this agreed budget.

Within this reporting period, the Trustees are pleased to report a successful period of fundraising activities which have enabled Breakout Youth to continue their valuable work across Hampshire and the Isle of Wight. Total income in the period was £239,681, allowing sustainable delivery of our services. The Trustees are immensely grateful to individual donors, local community organisations and businesses for their continued support.

For the year to 31 March 2024 income vs expenditure resulted in a planned deficit of £30,780 which has been deducted from to our reserves of £129,410 from the previous period, leaving total reserves of £98,630 carried forwards. The Trustees would like to emphasise the planned nature of this deficit against which we allocated the use of our COVID Recovery Fund and our Business Transformation Fund to enable us to increase our staff capacity in a sustainable manner. As a result, these funds have been closed.

It is Breakout Youth's reserves policy that the value of reserves held should cover the continuation of services for between 3 and 6 months. As of 31 March 2024, the unrestricted free reserves of £98,630 amount to running costs for the charity of 4.4 months.

The charity responds to its budgetary constraints by making the necessary changes to the service to ensure that the level of reserves is maintained over the next period. The Trustees will continue to monitor reserves, in line with Charity Commission guidance, and ensure the charity holds an appropriate level of reserves without being needlessly prudent.

It is the Trustees' view that the charity is a going concern.

The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Activities, Achievements, and Performance – Our Impact

Youth Work Programme

In 2023-2024, Breakout Youth continued to develop and adapt its service delivery to meet the needs of LGBTQ+ Children and Young People (CYP). Continuing to deliver its charitable objectives through providing weekly, face to face youth groups across Hampshire and the Isle of Wight. Following the need to pivot service delivery to a virtual offer during the COVID-19 pandemic, the charity identified an opportunity to maintain an online youth group, which led to the creation of the Breakout Hampshire Online Youth Group in 2022; for LGBTQ+ CYP across Hampshire and the IOW that were unable to attend a weekly face to face youth group (due to travel constraints, reduced self-esteem and confidence, unsupportive home environments etc) The online group has been especially beneficial for those experiencing gender dysphoria or body dysmorphia. The virtual youth group has continued to be delivered in 2023-2024.

Breakout Youth has continued to ensure that all 7 youth groups are delivered weekly (for a minimum of 42 weeks of the year). Group delivery and attendance has continued to grow across all the youth groups. Currently the following groups are:

- Southampton 11-16's Youth Group
- Basingstoke Youth Group
- New Milton Youth Group
- IOW Youth Group
- Southampton 17-25's Youth Group
- Andover Youth Group
- Marchwood Youth Group
- Breakout Hampshire Online Youth Group

Support in numbers

In 2023-2024 Breakout Youth supported 389 CYP. This support was delivered through youth groups and 1:1 support. There were 319 youth groups delivered with 3029 attendances (an increase of 10% on the previous year) and delivered 810 1:1 support sessions (an increase of 33% on the previous year). The median attendance at weekly youth groups has increased from 8 young people per group to 10 young people per group. Breakout Youth also supported parents and families, offering 148 support interactions (an

increase of 36% from 2022-2023) to 80 families/ carers (an increase of 27% from 2022-2023). This work was completed in 74 telephone calls, 41 face to face sessions, 12 email, 12 text messages and 9 video calls.

The service received 163 referrals. Whilst this is a decrease when compared to the previous period it is considered that this is due to IT issues which prevented referrals being received for a proportion of the year. This issue has now been fully resolved and pro-rata referrals since that point have been in line with historic averages. The complexity of needs of the CYP referred to, and supported by, Breakout Youth has also increased - with an increase in suicidal ideation, self-harm, disordered eating, feelings of isolation and loneliness.

This growth engagement across our services compared to the previous year, and the increase in complexity, referrals, and engagement continues to highlight the ever-growing need for our services to support LGBTQ+ CYP and their families.

Individual Support

We continued to deliver individual support across the charity via face-to-face and video call support sessions. Themes covered in these individual support sessions included; experiencing homophobia/ transphobia, reporting Hate Crime, housing, benefits and budgeting, support around familial and peer relationships, harm reduction and keeping safe, health (mental, physical and sexual), education, employment and work experience, mental and emotional wellbeing and safety planning. There were 810 of these 1:1 support sessions delivered in 2032-2024.

Training and Awareness Sessions

Breakout Youth delivered 34 LGBTQ+ Awareness sessions to 635 recipients (professionals, students, family members and young people).

Staffing

In 2022-2023, the staff team grew in response to the increase in demand and complexity of CYP. Staffing capacity increased from 4.5FTE (in 2021-2022) to 7.2FTE in late 2022-2023.

In 2023-2024, the staffing level of 7.2 FTE's was maintained.

Staff development was a priority in this period, in response to the increased complexity and need presented by CYP. In 2023-2024, staff attended 635 hours of training and development.

Referrals

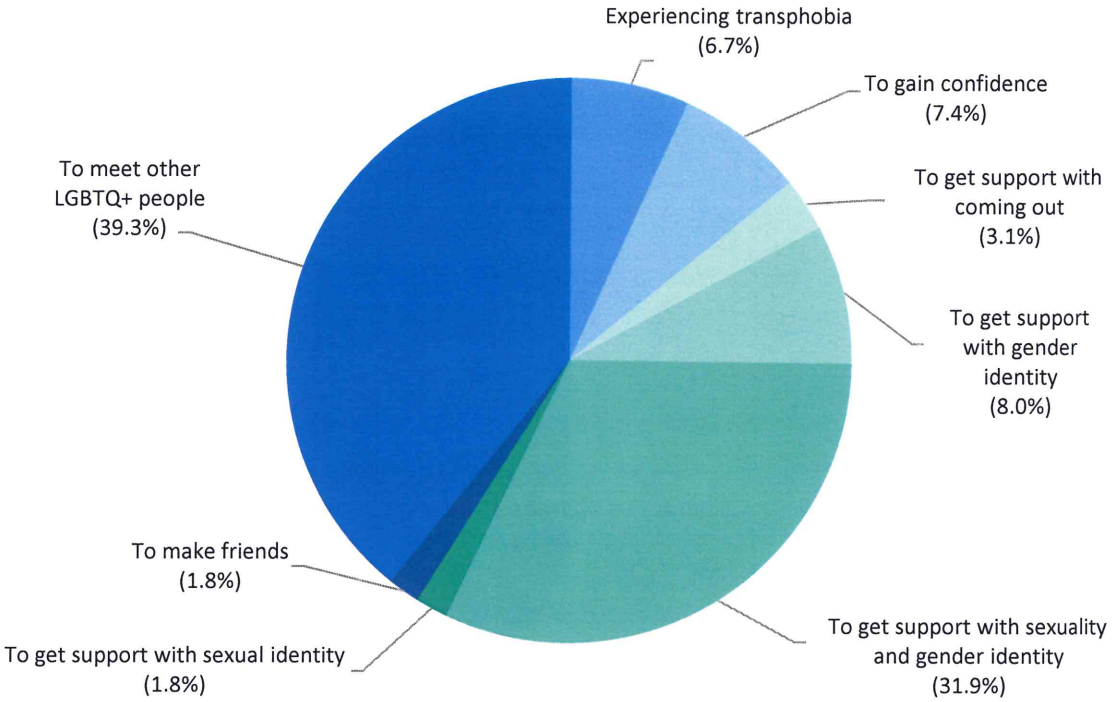
There were 163 referrals received to the service in 2023-2024, these came from the following areas:

Hampshire	65
Southampton	72
Isle of Wight	27
Online youth group	13

Presenting issue:

Experiencing Transphobia	11
To gain confidence	12
To get support with Coming Out	5
To get support with Gender Identity	13
To get support with Sexuality and Gender identity	52
To get support with sexual identity	3
To make friends	3
Tom meet other LGBTQ+ people	64

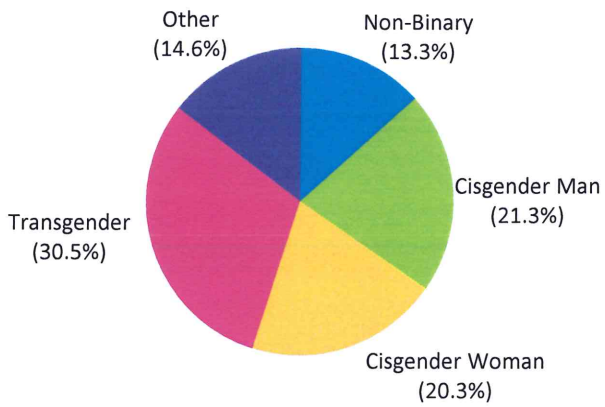
Presenting Issues of CYP 2023/24



Data Collection, Demographics & Results

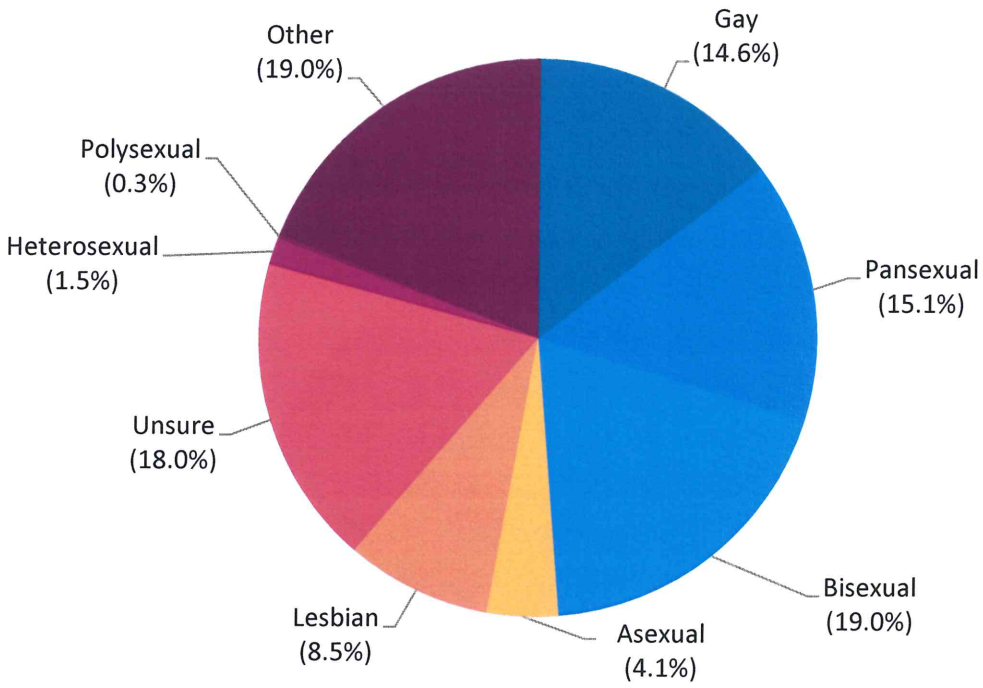
Data collected across Breakout Youth's services is handled by our charity partner No Limits (South). Records for the period show that there were a total of 15,072 interactions recorded for 390 CYP. An interaction is any contact with a CYP (group attendance, 1:1 attendance, phone calls, emails, text messages etc) - this represents an increase of 8% from the previous year. From these interactions, 21% of these were attendances at youth groups and other organised events, 12% were email conversations, 59% were text messages, 6% were 1:1 support, 1% were parent/carer support; with the remainder being telephone calls and letters. There have been 319 youth groups delivered in this period both virtually and in person, with a total of 3029 attendances. There were 810 1:1 interactions during this period across all groups.

Declared Gender Identity of CYP supported 2023/24

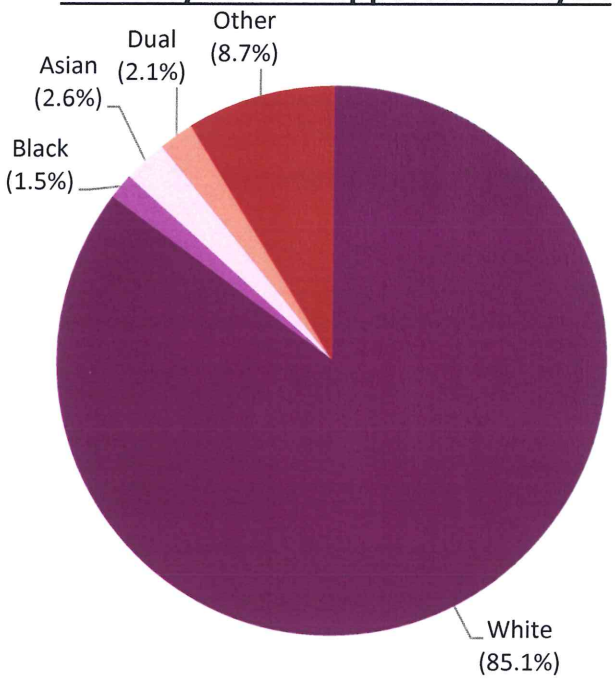


Demographic data collected on the young people attending our groups and accessing our services is as follows:

Declared Attraction Identity of CYP supporting 2023/24

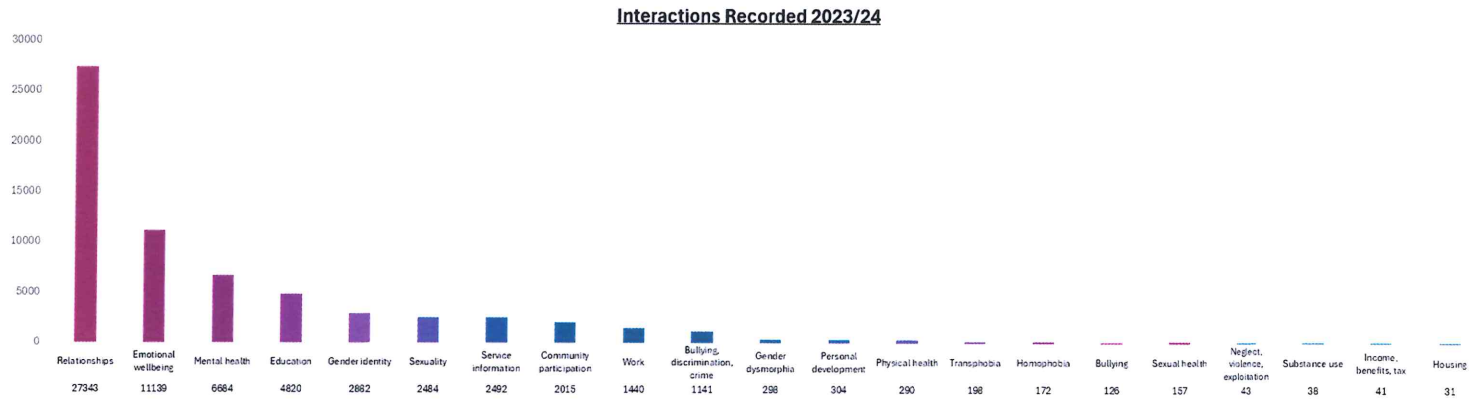


Ethnicity of CYP supported 2023/24



Event Recording

An event is a conversation or interaction around certain themes, the top themes observed across the charity in this recording period were:



Vulnerabilities Identified

A range of vulnerabilities of our young people were recorded when participating in Breakout Youth's activities during the period, including:

- Fear & Risk of Hate Crime
- Physical & Sexual Health
- Mental Health & Emotional Wellbeing
- Personal Safety
- Relationships & Parenting
- Housing, Income & Benefits
- Safety planning around Self Harm & Suicidal Ideation

Additional Sessions

The following additional events were run by or attended by Breakout Youth staff with young people attending during the period:

Southampton Pride	Engaged with approx. 130 young people
New Forest Pride	Engaged with approx. 82 young people
Isle of Wight Pride	Engaged with approx. 100 young people
Other Pride events	Engaged with approx. 200 young people
Theatre Trips	Attended by 25 young people
Spud Works Art Trips	Attended by 18 young people
Pride Prom Event	Attended by 81 young people
The Edge Event	Attended by 42 young people
Chilton Lakes Activity Day	Attended by 41 young people
New Milton Youth Festival	Attended by 22 young people
In Focus- Tate Modern Trip	Attended by 15 young people
University of Southampton Tik Tok Research	Attended by 9 young people
IOW Youth Voice Conference	Attended by 20 young people
#BeeWell Project	Approx 45 YP contributed
OTHER- Wellbeing Events, Youth forums, Open Days, School sessions, Community Events (27 events)	Approx 720 YP and professionals

LGBTQ+ Awareness Training sessions delivered to young people and professionals.

In 2023-2024 there were 34 LGBTQ+ Awareness training sessions delivered to 635 attendees. Recipients included: Hampshire/ Southampton/ IOW schools. Universities, Voluntary organisations, Young people mental health services, Hate Crime Networks, Hampshire Police LINK Officers, local councils, social services teams.

Youth Group Themes

All youth groups delivered during the period were designed around particular themes; themes relevant to young people such as: alcohol misuse, sexual health, science week, environmental issues and human rights. Sessions were also designed around LGBTQ+ specific themes, such as: Pride month, LGBT History month, LGBTQ+ role models, Bisexuality Awareness Day, Trans Day of Visibility, Trans Day of Remembrance, Spirit Day and Hate Crime awareness week, Intersex and Asexuality awareness Day and World Aids Day.

Breakout Youth Pride Prom Event

In October 2023, Breakout Youth held its third "Pride Prom" event for any young person attending Breakout youth groups (or supported by Breakout Youth). The aim of this was to host an inclusive event where young people can be their true selves in a safe and supportive environment, meet new people and make friends, but most importantly have fun. CYP chose the theme for the Prom - 'Halloween Spooktacular'. Safe & free transport was arranged for all the young people travelling from across Hampshire and the Isle of Wight. We provided food (allowing for young people's dietary requirements), a Mocktail Bar, access to age-appropriate sexual health advice, face painting, a nail bar, a Photobooth, board games and arts & crafts activities. 81 young people attended the Pride Prom event, and following the positive feedback received the event will be held again in 2024.

Breakout Youth 30th Anniversary

We celebrated our 30th anniversary in 2023. To celebrate, young people chose, researched and planned activity days for their groups, created a 30th Anniversary quilt and recorded a 30th anniversary music single. A celebration event was held with partners, funders, parents, young people and previous Breakout alumni attending- 99 people attended and young people read out case studies of their experiences.

Research and Projects

#BeeWell- Young people from all youth groups participated in a project prior to the first #BeeWell survey in Hampshire. Young people participated in sessions to explore how young people felt about 'wellbeing' and how #BeeWell can develop a Youth Board to ensure the voice of young people across Hampshire can be consulted and heard. This partnership with #BeeWell will continue into 2024-2025.

Raising Voices in Research- Young people participated in research to explore why underserved and under represented communities can become more involved in research. Young people worked with youth workers and a researcher to explore the barriers and solutions to engage the LGBTQ+ community I research.

Finding Queer TikTok- The young people from the Southampton youth group worked with University of Southampton researchers to explore how young people engage with TikTok, and their experiences of the platform

In Focus/ Pathway to Health - 'Doing Nothing' Project- This project saw young people working with In Focus to explore what young people do/ feel when they 'do nothing' It explored young people's understanding of 'cultural activity'. Young people had disposable camera's and completed an art project and reviewed outcomes, including identifying any barriers they see to doing what they want to be doing instead of 'doing nothing'

Feedback received from Children & Young People (CYP):

- Breakout is enjoyable and I get to talk about my feelings. It is also a good place to come to meet new people who are really nice.
- My Youth Worker helped me very much and completely changed my outlook on life.
- Hiya, this is super random but i just wanted to message to say thank you so much for giving me all these opportunities.... joining breakout was the scariest but best thing i've ever done. Genuinely, thankyou so much for making me feel safe and understood
- I only joined Breakout last year when I was 24. I wish I had discovered it sooner, but it is still great. The workers are very lovely and I feel safe talking one to one about deeper things that concern me
- What did you like about Pride Prom? EVRYTHING!!!! the people where amazing. the atmosphere was great!!
- I loved the Edge event. It was fun.
- I liked spending time with my friends in a social place
- Breakout has helped me in so many ways. It has helped me make friends and find like minded people
- Helps me understand not putting labels on things is ok
- Never felt so understood and included
- Breakout is amazing and allows so many different people to come together
- Breakout makes me feel so safe even when it feels like the world is so cruel
- Without the support from Breakout over the past 2 years, I am 100% positive I wouldn't be the person I am today. I am fully grateful for their support
- Breakout lets me be my true self and shows me how much love there is in the community
- Breakout has helped my mental health and given me the confidence to keep going
- I love attending and Breakout has given me a second family and many friends
- "Thank u for listening to me yesterday and having a one to one it was good I'm glad I can trust someone else to talk to about my problems I hope it was okay to talk about it"
- "Thank you for everything you did for me and the others. Having a chance to make friends with people like me has helped me with my self-image and confidence. I had a great time (4years) and I am sad to leave it. Thank you!"

Financial & Strategic Partners

The Trustees would like to offer their gratitude to all the staff & volunteers, including our strategic partner, No Limits (South), who all continue working to the highest standards to ensure the success of Breakout Youth and positive outcomes for our young people.

Finally, our thanks must also go to all our financial partners & donors, without which the Charity could not exist or continue to grow.

Declaration

Approved by the Trustees and signed on their behalf by:

Lewis Banford
Secretary & Treasurer

Date: 02 December 2024

Breakout Youth
35 The Avenue
Southampton
SO17 1XN

Independent Examiner's Report to the Trustees of Breakout Youth

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024, which are set out on pages 14 to 22.

Responsibilities and basis of report

As the charity 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 company'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

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:

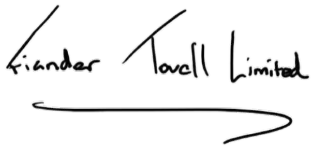
1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

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.



Andrew Jay ACA, FCCA
Fiander Tovell Limited
Chartered Accountants
Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Date: 6 December 2024

Statement of Financial Activities for the year ended 31 March 2024

	Note	Unrestricted Funds 31 March 2024 £	Restricted Funds 31 March 2024	Total Funds 31 March 2024 £	**Total Funds 31 March 2023 £**
Income from:					
Donations and Grants	2	81,752	83,832	165,584	**166,411**
Charitable Activities	2	74,096	-	74,096	**66,045**
Total Income		**155,848**	**83,832**	**239,680**	**232,456**
Expenditure on:					
Charitable Activities	3	186,322	84,138	270,460	**219,560**
Total Expenditure		**186,322**	**84,138**	**270,460**	**219,560**
Net (Expenditure)/Income		**(30,474)**	**(306)**	**(30,780)**	**12,896**
Transfers					
Gross transfers between funds	9	**(71)**	**71**	-	-
Net Movement in Funds		**(30,545)**	**(235)**	**(30,780)**	**12,896**
Reconciliation of Funds:					
Total Funds carried forward on 1 April 2023		**129,175**	**235**	**129,410**	**116,514**
Total Funds carried forward at 31 March 2024	9	**98,630**	**-**	**98,630**	**129,410**

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the period.

Balance Sheet as at 31 March 2024

	Note	31 March 2024 £	£	31 March 2023 £	£
Current Assets					
Debtors	6	1,964		5,650	
Cash at bank and in hand		161,564		164,000	
		163,528		169,650	
Creditors: Amounts falling due within one year	7, 8	(64,898)		(40,240)	
Net Current Assets			98,630		129,410
Total Assets less Current Liabilities			98,630		129,410
Total Net Assets			**98,630**		**129,410**
The Funds of the Charity					
Unrestricted Funds					
Unrestricted funds	9, 10		98,630		97,175
Designated Funds					
Covid recovery fund	9, 10		-		20,000
Business transformation fund	9, 10		-		12,000
Restricted Funds					
Restricted funds	9, 10		-		235
			98,630		**129,410**

The financial statements were prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The financial statements were approved and authorised for issue by the Board on 2nd December 2024.

Signed on behalf of the board of trustees

Date: 02/12/2024
Company registration number: 11537821

The notes on pages 16 to 22 form part of these financial statements.

Notes (forming part of the financial statements) for the year ended 31 March 2024

1 Principal Accounting Policies

Charity Information

Breakout Youth is a company limited by guarantee in the United Kingdom and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The Charity was incorporated on 25 August 2018 and was registered on 12 October 2018. The assets of the unincorporated Breakout Youth charity were transferred to the incorporated Breakout Youth charity on 1 December 2018.

Basis of Preparation

The financial statements have been prepared under the historical cost convention, with items recognised at cost or transaction value, unless otherwise stated in the related notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice, "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 (FRS102)", issued on 16 July 2014 and amended on 2 February 2016, and the Charities Act 2011.

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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going Concern

At the time of approving the accounts, the Trustees have considered that there are no material uncertainties about the charity's ability to continue. Thus the Trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of Trustees in furtherance of the general objects of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donor or which have been raised by the charity for specific purposed. Expenditure which meets these criteria is identified to the fund.

Designated funds are determined by the Trustees from time to time as being held for specific purposes, for example to hold a reserve "Covid Recovery Fund" in respect of future eventualities such as providing extra support young people following the Covid-19 pandemic where there is limited or no funding.

Service Provision

Income in respect of contractual services provided to other agencies is accounted for in the period in which the service is provided, and is also included under the heading 'Income from Charitable Activities'.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) on an accruals basis, except to the extent that grants receivable must be applied to future periods of expenditure, or are contingent on future requirements being fulfilled.

Grants receivable are allocated to accounting periods on the basis of which amounts are claimed from funders. This predominantly relates to the incurring of expenditure. Grants are classified as 'Voluntary Income' when they are general in nature in support of the charity's objects, as opposed to 'Contract Income' where funding is closely linked to agreed project outputs. 'Contract Income' is classified under 'Income from Charitable Activities' along with income from discreet activities for which a fee is charged, e.g. specific work carried out in schools.

'In-Kind' contributions or services donated to the charity are normally valued at cost (as determined by the donor) or a reasonable estimate of actual cost if such information is unavailable.

Income is deferred if the funder has expressly stated that grants are to be applied to future accounting periods, or if there is some expectation from the funder that amounts in connection with the grant should be repaid in future periods.

Grants receivable in respect of fixed assets are included in the SOFA in the period in which they are received in accordance with the SORP.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to transfer resources. All costs have been directly attributed to one of the functional categories of resources in the SOFA. Expenditure subject to VAT which is not recoverable is shown inclusive of VAT. Apportionment of costs across headings of the SOFA is carried out in relation to claims for grant funding. A method based on the allocation of staff time is used for revenue expenditure on direct project activities, premises and management and administration.

Costs are allocated to the Governance category where they cannot be clearly allocated to project activities or are of a strategic nature, e.g. insurance and legal expenses.

Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial Instruments

The charitable company 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 charitable company's balance sheet when the charitable company 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 charitable company's contractual obligations expire or are discharged or cancelled.

Key estimates and judgements

The trustees consider that there are no material areas of judgement or estimation uncertainty.

2 Incoming Resources

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
		£	£	£
Grants	64,836	75,865	140,701	157,411
Donations & Similar	16,916	7,967	24,883	9,000
Incoming Resources Charitable Activities	74,096	-	74,096	66,045
	155,848	**83,832**	**239,680**	**232,456**

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
		£	£	£
Grants				
Big Lottery Fund – Reaching Communities	-	67,285	67,285	86,015
HIWCF	6,750	-	6,750	-
OPCC	-	-	-	5,625
Quilter Foundation	-	2,219	2,219	-
Tudor Trust	25,586	-	25,586	25,000
North Hants CCG	-	-	-	16,651
UK Youth	20,000	-	20,000	22,000
People's Postcode Lottery	12,500	-	12,500	-
Beacon Lodge Charitable Trust	-	6,361	6,361	2,120
	64,836	**75,865**	**140,701**	**157,411**
For the period ended 31 March 2023	**47,000**	**110,414**		**157,411**

Note 2 contd

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
		£	£	£
Donations and Similar Incoming Resources				
Miscellaneous	16,916	2,967	19,883	9,000
Fat Face	-	5,000	5,000	-
	16,916	**7,967**	**24,883**	**9,000**
For the period ended 31 March 2023	**9,000**	**-**	**9,000**	**9,000**

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
		£	£	£
Income from Charitable Activities				
NHS Hampshire and Isle of Wight ICB	61,000	-	61,000	65,000
Others	13,096	-	13,096	1,045
	74,096	**-**	**74,096**	**66,045**
For the period ended 31 March 2023	**66,045**	**-**		**66,045**

3 Analysis of expenditure on charitable activities

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
		£	£	£
**Charitable activities*				
Activities undertaken directly	163,429	74,499	237,928	186,251
Support costs (note 4)	22,893	9,639	32,532	33,309
	186,322	**84,138**	**270,460**	**219,560**
For the period ended 31 March 2023	**109,384**	**110,176**		**219,560**

*The Trustees consider that there is one charitable activity. Within this there are several projects which are discussed in the Trustees' report.

4 Analysis of support costs

	Fundraising 2024	Charitable Activities 2024	Total Funds 2024	Total Funds 2023
	£	£	£	£
Support costs				
Governance (note 5)	-	3,508	3,508	4,419
Information Technology	-	6,660	6,660	7,571
Back Office Support	-	21,180	21,180	19,900
Office Costs	-	1,184	1,184	1,419
	-	**32,532**	**32,532**	**33,309**

5 Governance costs

	2024	2023
Governance costs	£	£
Independent examination fees	2.460	1,470
Insurance	846	729
Trustee costs	202	2,220
	3,508	**4,419**
For the year ended 31 March 2024		
Unrestricted	3,508	3,459
Restricted	-	960
	3,508	**4,419**

6 Debtors

	2024	2023
	£	£
Grants receivable	-	-
Other debtors	1,964	5,650
	1,964	**5,650**

7 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals	2,040	2,040
Deferred income (see note 8)	39,188	13,854
Other creditors	23,670	24,346
	64,898	**40,240**

8 Deferred incoming resources

	2024	2023
	£	£
Balance at 1 April 2023	13,854	103,454
Incoming resources deferred during the year	39,188	13,854
Amounts released from previous years	(13,854)	(103,454)
Balance at 31 March 2024	**39,188**	**13,854**

9 Funds

		Opening balance at 1 April 2023	Income/ Gains	Expenditure/ Losses	Transfers	Balance at 31 March 2024
Restricted Funds						
i	BLF – Reaching communities	-	67,285	67,355	70	-
ii	Quilter Foundation	-	2,219	2,220	1	-
iii	North Hants CCG	235	-	235	-	-
Iv	Beacon Lodge Charitable Trust	-	6,361	6,361	-	-
v	Other	-	7,967	7,967	-	-
		235	**83,832**	**84,138**	**71**	**-**
Unrestricted Funds						
	Designated Covid recovery fund	20,000	-	20,000	-	-
	Designated Business transformation fund	12,000	-	12,000	-	-
	General purposes fund	97,175	155,848	154,322	(71)	98,630
		129,410	**239,680**	**270,460**	**-**	**98,630**

	Opening balance at 1 April 2022	Income/ Gains	Expenditure/ Losses	Transfers	Balance at 31 March 2023
Restricted Funds					
BLF – Reaching communities	-	86,015	86,211	196	-
OPCC	-	5,625	5,825	200	-
North Hants CCG	-	16,651	16,004	(412)	235
Beacon Lodge Charitable Trust	-	2,120	2,136	16	-
	-	**110,411**	**110,176**	**-**	**235**
Unrestricted Funds					
Designated Covid recovery fund	35,000	-	15,000	-	20,000
Designated Business transformation fund	14,000	-	2,000	-	12,000
General purposes fund	67,514	122,045	92,384	-	97,175
	116,514	**232,456**	**219,560**	**-**	**129,410**

i Funding to provide weekly groups across Hampshire along with 1:1 support as appropriate

ii Provision of specialist therapeutic counselling for those who need more support than youth workers can provide

iii Expansion of 1:1 support and the creation of a virtual group

iv Provision of 1:1 and group support to parents and families to help them support their children with the issues they are facing.

v Funding for Pride Prom and gifts in kind including raffle prizes for 30th anniversary event

10 Analysis of Funds

At 31 March 2024	Net Current Assets £	Total Net Assets £
Restricted Funds		
Restricted funds	-	-
Designated Funds		
Covid recovery fund	-	-
Business transformation fund	-	-
Unrestricted Funds		
General purposes fund	98,630	98,630
	98,630	**98,630**

At 31 March 2023	Net Current Assets £	Total Net Assets £
Restricted Funds		
Restricted funds	235	235
Designated Funds		
Covid Recovery fund	20,000	20,000
Business transformation fund	12,000	12,000
Unrestricted Funds		
General purposes fund	97,175	97,175
	129,410	**129,410**

11 Trustees' and Key Management Personnel Remuneration and Expenses

In the year ended 31 March 2024 no Trustees received reimbursement of expenses (2023 one trustee received £1,406.23). No Trustees received remuneration of any form.

As explained in the Trustees' report, operational management is carried out by another charity, No Limits (South). The Trustee board retains oversight and makes all decisions affecting the delivery of the charity's objectives, and the Trustees consider there are no other key management personnel.

BREAKOUT YOUTH

England & Wales - Charity number 1180296

Accounts

Registered Charity Number: 1180296
Company number: 11537821

BREAKOUT YOUTH

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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Breakout Youth
Trustees' Report for the year ended 31 March 2023

Charity Reference and Administrative Details

Trustees	Lewis Banford	
	James Allen	
	Robert Anscombe-Gates	(resigned 11 July 2022)
	Daniel Langrish-Beard	
	Josh Stevenson	
	Georgia Hancock	
	Thomas Foote	
	Gina McGee	(resigned 18 July 2023)
	Tania Pacheco	(resigned 31 December 2022)
Secretary	Lewis Banford	
Registered Charity No.	1180296	
Company No.	11537821	
Principal Office	c/o No Limits	
	35 The Avenue	*(Copies of financial*
	Southampton	*statements can be*
	SO17 1XN	*obtained from this address)*
Independent Examiner	Fiander Tovell Limited	
	Stag Gates House	
	63/64 The Avenue	
	Southampton	
	SO17 1XS	
Bankers	The Co-operative Bank	
	61 Above Bar Street	
	Southampton	
	SO14 7DZ	

Trustees' Report for the year ended 31 March 2023

The Trustees present their report and the independently examined accounts for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's memorandum and articles (its governing document), the Charities Act 2011, 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 annual report includes the directors' report as required by company law.

Objectives

The charity exists for young people up to the age of 25 who identify as lesbian, gay, bisexual, trans or questioning their gender or sexual identity (LGBTQ+). Its charitable objects are, for the public benefit and are for:

The establishment in life of young people who identify as lesbian, gay, bisexual, trans, or unsure of their gender or sexual identity (LGBT+) and are aged less than 25 years, in particular but not exclusively by:

(a) providing support and advice which develop their capacities and capabilities to enable them to participate in society as mature and responsible individuals;
(b) providing recreational and leisure time activities in the interest of social welfare, designed to improve their conditions of life;
(c) raising awareness of issues affecting LGBT+ young people.

In producing this report, the Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Vision

We aim for an inclusive society where LGBTQ+ young people are healthy, happy and celebrated.

Purpose

To support and advocate for young LGBTQ+ people across Hampshire and the Isle of Wight by providing safe spaces, education and promoting awareness as a visible, current, inclusive and trusted LGBTQ+ youth charity.

Structure, Governance, and Management

Breakout Youth began as a Southampton City Council project in 1993. It then existed as a charity and on 25 August 2018 was incorporated as Breakout Youth.

The Trustees are also Directors of Breakout Youth for the purposes of company law. All Trustees of Breakout Youth are volunteers and are recruited after an open application process. The Trustees at all times seek to follow the Charity Commission guidance CC30, 'Finding new trustees'. Trustees hold office until the conclusion of the Annual General Meeting in the calendar year of the second anniversary of their appointment but may be re-appointed at that Annual General Meeting.

The Trustees are pleased to report that the current Trustee Board comprises a broad spectrum of relevant experience and professional skills to govern the charity effectively. Following the resignation of Trustee Robert

Anscombe-Gates (July 2022) and Tania Pacheco (December 2022), the trustees would also like to take the opportunity to thank them both for their service and wish them every success for the future.

The Trustees continue to maintain a formal risk review process whereby risks to the charity's activities are captured, assessed, assigned an owner, and what action is to be taken towards mitigating these risks. This 'Risk Register' is reviewed at each meeting of the Trustee Board and a full internal risk assessment is incorporated into the annual planning process. At all times the Trustees give due regard to the Charity Commission guidance CC26, 'Charities and risk management'.

The Breakout Youth Trustee Board meets quarterly; in the reporting period the Trustee Board met four times. Every meeting of the Trustee Board considers reports on the operation of Breakout Youth services and fundraising activities, management accounts, safeguarding, risks to ongoing service delivery, and specific items for decision. Between the quarterly meetings, trustees met in sub-committees including Marketing, Compliance, IT and Management in addition to a strategy & planning away day on 2nd August 2022

Operational management, including the management of fundraising and employment of staff is sub-contracted by Breakout Youth to No Limits (South), a company limited by guarantee (no. 04183173) and a registered charity (no. 1088835). The Trustees at all times retain oversight and make decisions affecting the delivery of the charity's objectives. Breakout Youth enjoys a close working relationship with No Limits (South), and this relationship is strengthened by the ongoing Partnership Agreement and Service Level Agreement.

Key to Breakout Youth's activities is providing a safe and secure environment at all of our groups and other activities for young people. Central to this, safeguarding is a top priority for all trustees, staff, and volunteers. Safeguarding responsibilities are integrated into all role descriptions; Breakout Youth has a suite of its own policies which are reviewed bi-annually and also adopts best practice policies and procedures from its charity partner, No Limits (South); and at all times the trustees seek to follow the Charity Commission 'How to' guide, 'Safeguarding children and young people'. Specific measures to ensure effective safeguarding of young people are as follows:

- All activities are undertaken by at least two adults including paid staff and trained volunteers in safe locations.
- All staff and volunteers working in direct contact with young people are fully and regularly trained in safeguarding; all trustees attend a safeguarding awareness course which is regularly reviewed.
- All trustees, staff, and volunteers are subject to annual Enhanced Disclosure & Barring Service checks to ensure their eligibility for their role.
- Safeguarding is integrated into the regular reporting to the trustees and is a standing agenda item at every meeting of the Trustee Board.

Financial Review

Breakout Youth agrees an annual budget which is broadly balanced and designed to provide a year-end surplus to enable Breakout Youth to meet its reserves policy. The Trustees are provided with periodic management accounts at each Trustee meeting, detailing progress and risks against this agreed budget.

The Trustees are pleased to report a successful period of fundraising activities which have enabled Breakout Youth to continue their valuable work across Hampshire and the Isle of Wight. Total income in the period was £232,456, the Trustees are happy with the level of funding achieved for the period allowing sustainable delivery of our services. The Trustees are immensely grateful to individual donors, local community organisations and businesses for their continued support.

For the year to 31 March 2023 income vs expenditure resulted in a surplus of £12,896 which has been added to our reserves of £116,514 from the previous period, leaving total reserves of £129,410 carried forwards.

It is Breakout Youth's reserves policy that the amount of reserves held should cover the continuation of services for between 3 and 6 months. As of 31 March 2023, the unrestricted free reserves of £97,174 amount to running costs for the charity of 5.3 months; a decrease on the previous period.

The designated "Covid Recovery Fund" created in March 2021 has been utilised in the year and now stands at £20,000. This fund was created to provide extra support over the coming years due to the impact of Covid and the social isolation resulting from lockdowns throughout the pandemic which have had a significant

impact on the mental health of young people. In March 2022 the Trustees created a Business Transformation fund to provide some significant and essential investments to take the charity forward; this fund now stands at £12,000.

The charity responds to its budgetary constraints by making the necessary changes to the service to ensure that the level of reserves is maintained over the next period. The Trustees will continue to monitor reserves, in line with Charity Commission guidance, and ensure the charity holds an appropriate level of reserves without being needlessly prudent.

Expenses include the costs of sub-contracting operational management to No Limits (South) in line with the scale of the charity and venue hire for the youth groups hosted across Hampshire & the Isle of Wight.

It is the Trustees' view that the charity is a going concern.

The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Activities, Achievements, and Performance – Our Impact

Youth Work Programme

In 2022-2023, Breakout Youth continued to develop and adapt its service delivery to meet the needs of LGBTQ+ Children and Young People (CYP). Continuing to deliver its charitable objectives through providing weekly, face to face youth groups across Hampshire and the Isle of Wight. Following the need to pivot service delivery to a virtual offer during the COVID-19 pandemic, the charity identified an opportunity to maintain an online youth group, which led to the creation of the Breakout Hampshire Online Youth Group in 2022; for LGBTQ+ CYP across Hampshire and the IOW that were unable to attend a weekly face to face youth group (due to travel constraints, reduced self-esteem and confidence, unsupportive home environments etc) the online group has been especially beneficial for those experiencing gender dysphoria or body dysmorphia.

Breakout Youth has endeavoured to ensure that all 7 youth groups are delivered weekly (for a minimum of 42 weeks of the year). Prior to the COVID 19 pandemic, several groups were delivered bi weekly. During the pandemic and online delivery, all groups met weekly to support CYP through the very isolating experience of multiple national lockdowns. Emerging from the pandemic, Breakout Youth made the decision to continue to deliver all youth groups in the revised weekly format, to ensure CYP have a consistent, safe space to meet.

Group delivery and attendance has continued to grow across all of the youth groups. Currently the following groups are:

- Southampton 11-16's Youth Group
- Southampton 17-25's Youth Group
- Andover 11-16's Youth Group
- Andover 17-25's Youth Group
- IOW 11-16's Youth Group
- Basingstoke Youth Group
- New Milton Youth Group
- Marchwood Youth Group
- Breakout Online Youth Group
- IOW 17-25's Youth Group

Support in numbers

In 2022-2023 Breakout Youth supported 442 CYP (a 21% increase on the previous year). This support was delivered through youth groups and 1:1 support. There were 338 youth groups delivered (an increase of 49% from the previous year) with 2758 attendances (an increase of 74% on the previous year) and delivered 610 1:1 support sessions (an increase of 84% on the previous year). Breakout Youth also supported parents and families, offering 109 support interactions to 63 families/ carers. This work was completed in 40 telephone calls, 32 face to face sessions, 29 email interactions and 8 video calls.

Referrals to the service also increased by 9% to 251 referrals when compared to the previous period. The complexity of needs of the CYP referred to, and supported by, Breakout Youth has also increased - with an increase in suicidal ideation, self-harm, disordered eating, feelings of isolation and loneliness.

This considerable growth of service users and engagement across our services compared to the previous year, and the increase in complexity, referrals, and engagement continues to highlight the ever-growing need for our services to support LGBTQ+ CYP and their families.

Individual Support

We continued to deliver individual support across the charity via face-to-face and video call support sessions. Themes covered in these individual support sessions included; experiencing homophobia/ transphobia, reporting Hate Crime, housing, benefits and budgeting, support around familial and peer relationships, harm reduction and keeping safe, health (mental, physical and sexual), education, employment and work experience, mental and emotional wellbeing and safety planning. There were 610 of these 1:1 support sessions delivered in 2022-2023.

Training and Awareness Sessions

Breakout Youth delivered 36 LGBTQ+ Awareness sessions to 715 recipients (professionals, students, family members and young people). This is an increase of 34% in sessions delivered and a 21% increase in participants compared to the previous year.

Staffing

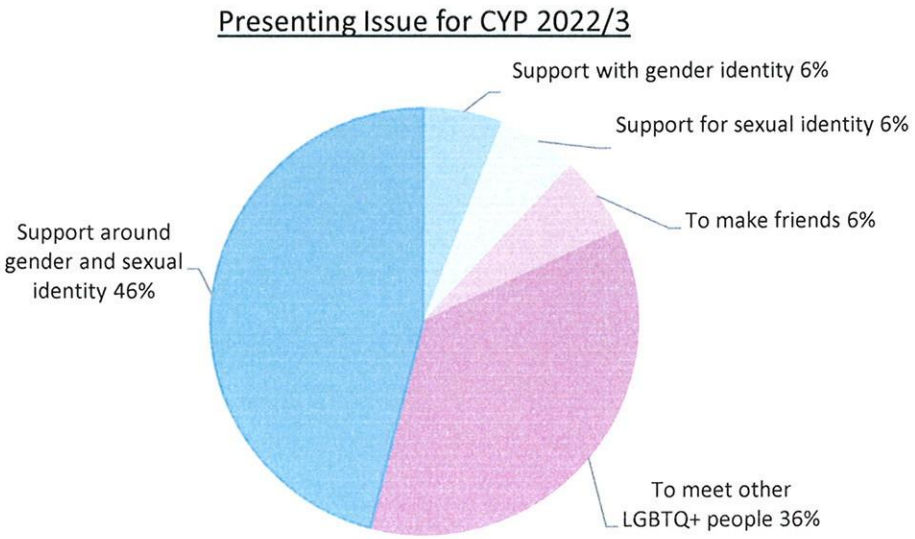
In 2022-2023, the staff team grew in response to the increase in demand and complexity of CYP. Staffing capacity increased from 4.5FTE (in 2021-2022) to 7.2FTE in 2022-2023

Staff development was a priority in this period, in response to the increased complexity and need presented by CYP. In 2022-2023, staff attended 715 hours of training and development.

Referrals

There were 251 referrals received to the service in 2022-2023, these came from the following areas:

Hampshire	94
Southampton	82
Isle of Wight	51
Online youth group	24

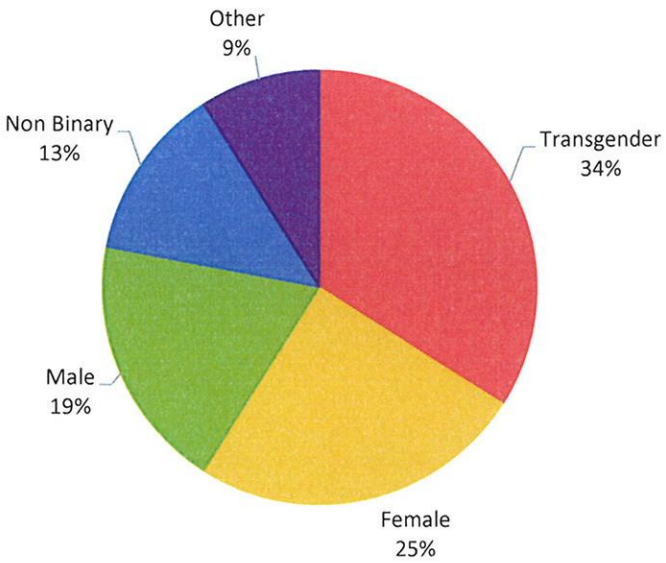


Data Collection, Demographics & Results

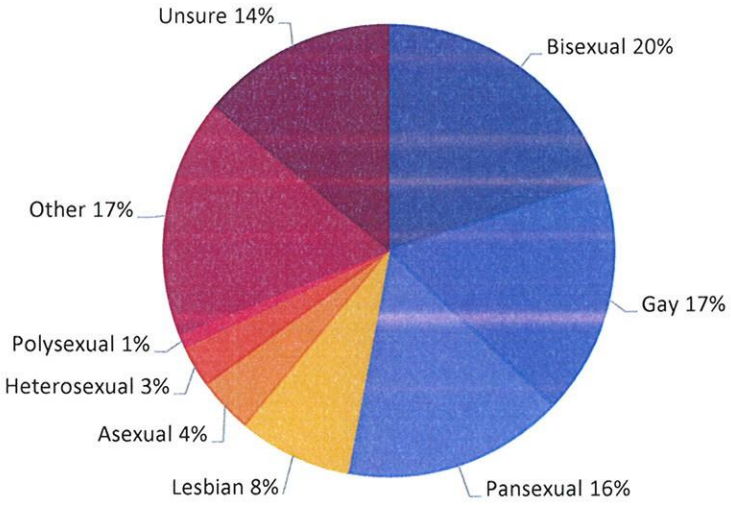
Data collected across Breakout Youth's services is handled by our charity partner No Limits (South). Records for the period show that there were a total of 13,973 interactions recorded for 442 CYP. An interaction is any contact with a CYP (group attendance, 1:1 attendance, phone calls, emails, text messages etc) - this represents an increase of 23% from the previous year. From these interactions, 23% of these were attendances at youth groups and other organised events, 17% were email conversations, 51% were text messages, 5% were 1:1 support, 1% were parent/carer support; with the remainder being telephone calls and letters. There have been 338 youth groups delivered in this period both virtually and in person, with a total of 2758 attendances. There were 610 1:1 interactions during this period across all groups.

Demographic data collected on the young people attending our groups and accessing our services is as follows:

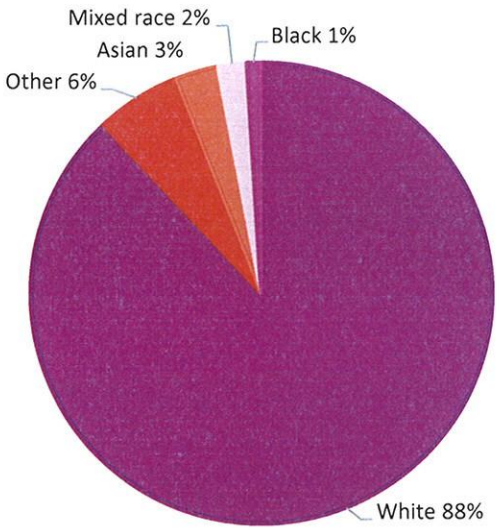
Declared Gender Identity of CYP supported 2022/3



Declared attraction identity of CYP supported 2022/3



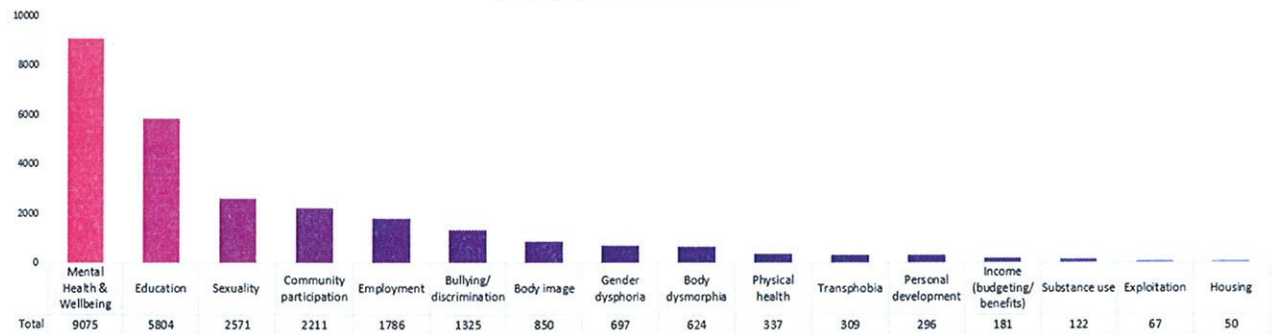
Ethnicity of CYP supported 2022/3



Event Recording

An event is a conversation or interaction around certain themes, the top themes observed across the charity in this recording period were:

Interactions Recorded 2022/3



Additional Sessions

The following additional events were run by or attended by Breakout Youth staff with young people attending during the period:

- Southampton Pride — engaged with approx. 315 young people
- New Forest Pride — engaged with approx. 250 young people
- Isle of Wight Pride — engaged with approx. 200 young people
- Theatre trip (The Lion King) — attended by 20 young people
- SPUD Works art trip — attended by 31 young people
- Pride Prom event — attended by 72 young people
- Trip to the beach for games and activities — attended by 15 young people
- Trip to Pumpkin exhibition — attended by 12 young people

Vulnerabilities Identified

A range of vulnerabilities of our young people were recorded when participating in Breakout Youth's activities during the period, including:

- Fear & Risk of Hate Crime
- Physical & Sexual Health
- Mental Health & Emotional Wellbeing
- Personal Safety
- Relationships & Parenting
- Housing, Income & Benefits
- Safety planning around Self Harm & Suicidal Ideation

Youth Group Themes

All youth groups delivered during the period were designed around particular themes; themes relevant to young people such as: alcohol misuse, sexual health, science week, environmental issues and human rights. Sessions were also designed around LGBTQ+ specific themes, such as: Pride month, LGBT History month, LGBTQ+ role models, Bisexuality Awareness Day, Trans Day of Visibility, Trans Day of Remembrance, Spirit Day and Hate Crime awareness week, Intersex and Asexuality awareness Day and World Aids Day.

Breakout Youth Pride Prom Event

In October 2022, Breakout Youth held its second "Pride Prom" event for any young person attending Breakout youth groups (or supported by Breakout Youth). The aim of this was to host an inclusive event where young people can be their true selves in a safe and supportive environment, meet new people and make friends, but most importantly have fun. CYP chose the theme for the Prom - 'Faery Woodland'. Safe & free transport was arranged for all the young people travelling from across Hampshire and the Isle of Wight. We provided food (allowing for young people's dietary requirements), a Mocktail Bar, access to age-appropriate sexual health advice, face painting, a nail bar, a Photobooth, board games and arts & crafts activities. 72 young people attended the Pride Prom event, and following the positive feedback received the event will be held again in 2023.

Feedback received from Children & Young People (CYP):

- "I get to feel like part of a community, there's no judgement and everybody is free to be themselves and relax. It's calming to know I've got a safe place to be, where I can relax, and it builds my confidence in being with people. Breakout is often the highlight of my week and what I look forward to all the time. Going to Breakout means a lot to me"

- "Being accepted. Get to relate to people like you (LGBTQ+ community). Having a safe space. Getting to know more people"

- "To be around people who I can be myself with, as my neurodiversity has dragged me down since I was born. However, I'm now slaying but sometimes I have my moments. But being here helps for somewhat of the time. I have always had positive effects from Breakout, it's just me"
- "It's nice having somewhere to be yourself and discuss issues going on in the world. Even if it's not LGBTQ+ related, there's still support"

Feedback from parents and care givers:

- Feedback from a parent about the support provided to their child, who is trans, autistic and has Tourette's: "I think he found the 1:1 session really helpful, they were happy and chatty with me afterwards. Thank you so much"
- Message from parent about young person attending group for the first time - "They were very happy and excited about going to the group yesterday. They enjoyed it a lot and she liked meeting the new people there"
- Message from parent about young person attending group for the first time "Thank you so much. I feel reassured and safe having him come to your group. The group sounds wonderful"
- "We have encouraged them to go to the group. You are creating a great environment for them to thrive and help with their mental health and wellbeing"
- "I can't thank you enough for doing this for our family. Your support has been fantastic"
- "Thank you so much for your help. I really appreciate it and you have taken a huge weight off my shoulders"
- "Attending breakout has been an absolute lifeline for my child. They have grown in confidence and their anxiety has lessened and I think that it is down to finally having peers that they feel at home with. I cannot thank everyone involved enough, it has made a huge difference to their life. The youth workers are incredible, thank you all so much for everything you do!"

Financial & Strategic Partners

The Trustees would like to offer their gratitude to all the staff & volunteers, including our strategic partner and host No Limits (South) who all continue working to the highest standards to ensure the success of Breakout Youth and positive outcomes for our young people.

Finally, our thanks must also go to all of our financial partners & donors, without which the Charity could not exist or continue to grow.

Declaration

Approved by the Trustees and signed on their behalf by:

Lewis Banford
Treasurer

Date: 16/10/2023

Breakout Youth
35 The Avenue
Southampton

Independent Examiner's Report to the Trustees of Breakout Youth

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023, which are set out on pages 13 to 21.

Responsibilities and basis of report

As the charity 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 company'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 report

Since the company'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 ICAEW, 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 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.

Fiander Tovell Limited

Andrew Jay ACA, FCCA
Fiander Tovell Limited
Chartered Accountants
Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Date: 29/11/23

Statement of Financial Activities for the year ended 31 March 2023

	Note	Unrestricted Funds 31 March 2023 £	Restricted Funds 31 March 2023	Total Funds 31 March 2023 £	**Total Funds** 31 March 2022 **£**
Income from:					
Donations and Grants	2	56,000	110.411	166,411	**143,625**
Charitable Activities	2	66,045	-	66,045	**37,189**
Total Income		**122,045**	**110,411**	**232,456**	**180,814**
Expenditure on:					
Charitable Activities	3	109,384	110,176	219,560	**135,990**
Total Expenditure		**109,384**	**110,176**	**219,560**	**135,990**
Net (Expenditure)/Income		**12,661**	**235**	**12,896**	**44,824**
Transfers					
Gross transfers between funds	9	-	-	-	-
Net Movement in Funds		**12,661**	**235**	**12,896**	**44,824**
Reconciliation of Funds:					
Total Funds carried forward on 1 April 2022		**116,514**	-	**116,514**	**71,690**
Total Funds carried forward at 31 March 2023	9	**129,175**	**235**	**129,410**	**116,514**

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the period.

Balance Sheet as at 31 March 2023

	Note	31 March 2023 £	£	31 March 2022 £	£
Current Assets					
Debtors	6	5,650		132,595	
Cash at bank and in hand		164,000		116,733	
		169,650		249,328	
Creditors: Amounts falling due within one year	7, 8	(40,240)		(132,814)	
Net Current Assets			129,410		116,514
Total Assets less Current Liabilities			129,410		116,514
Total Net Assets			**129,410**		**116,514**
The Funds of the Charity					
Unrestricted Funds					
Unrestricted funds	9, 10		97,175		67,514
Designated Funds					
Covid recovery fund	9, 10		20,000		35,000
Business transformation fund	9, 10		12,000		14,000
Restricted Funds					
Restricted funds	9, 10		235		-
			129,410		**116,514**

The financial statements were prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The financial statements were approved and authorised for issue by the Board on .

Signed on behalf of the board of trustees

Date: 16.10.23

Company registration number: 11537821

The notes on pages 15 to 21 form part of these financial statements.

Notes (forming part of the financial statements) for the year ended 31 March 2023

1 Principal Accounting Policies

Charity Information

Breakout Youth is a company limited by guarantee in the United Kingdom and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The Charity was incorporated on 25 August 2018 and was registered on 12 October 2018. The assets of the unincorporated Breakout Youth charity were transferred to the incorporated Breakout Youth charity on 1 December 2018.

Basis of Preparation

The financial statements have been prepared under the historical cost convention, with items recognised at cost or transaction value, unless otherwise stated in the related notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice, "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 (FRS102)", issued on 16 July 2014 and amended on 2 February 2016, and the Charities Act 2011.

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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going Concern

At the time of approving the accounts, the Trustees have considered that there are no material uncertainties about the charity's ability to continue. Thus the Trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of Trustees in furtherance of the general objects of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donor or which have been raised by the charity for specific purposed. Expenditure which meets these criteria is identified to the fund.

Designated funds are determined by the Trustees from time to time as being held for specific purposes, for example to hold a reserve "Covid Recovery Fund" in respect of future eventualities such as providing extra support young people following the Covid-19 pandemic where there is limited or no funding.

Service Provision

Income in respect of contractual services provided to other agencies is accounted for in the period in which the service is provided, and is also included under the heading 'Income from Charitable Activities'.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) on an accruals basis, except to the extent that grants receivable must be applied to future periods of expenditure, or are contingent on future requirements being fulfilled.

Grants receivable are allocated to accounting periods on the basis of which amounts are claimed from funders. This predominantly relates to the incurring of expenditure. Grants are classified as 'Voluntary Income' when they are general in nature in support of the charity's objects, as opposed to 'Contract Income' where funding is closely linked to agreed project outputs. 'Contract Income' is classified under 'Income from Charitable Activities' along with income from discreet activities for which a fee is charged, e.g. specific work carried out in schools.

'In-Kind' contributions or services donated to the charity are normally valued at cost (as determined by the donor) or a reasonable estimate of actual cost if such information is unavailable.

Income is deferred if the funder has expressly stated that grants are to be applied to future accounting periods, or if there is some expectation from the funder that amounts in connection with the grant should be repaid in future periods.

Grants receivable in respect of fixed assets are included in the SOFA in the period in which they are received in accordance with the SORP.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to transfer resources. All costs have been directly attributed to one of the functional categories of resources in the SOFA. Expenditure subject to VAT which is not recoverable is shown inclusive of VAT. Apportionment of costs across headings of the SOFA is carried out in relation to claims for grant funding. A method based on the allocation of staff time is used for revenue expenditure on direct project activities, premises and management and administration.

Costs are allocated to the Governance category where they cannot be clearly allocated to project activities or are of a strategic nature, e.g. insurance and legal expenses.

Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial Instruments

The charitable company 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 charitable company's balance sheet when the charitable company 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 charitable company's contractual obligations expire or are discharged or cancelled.

Key estimates and judgements

The trustees consider that there are no material areas of judgement or estimation uncertainty.

2 Incoming Resources

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
		£	£	£
Grants	47,000	110,411	157,411	130,380
Donations & Similar Incoming Resources	9,000	-	9,000	13,245
Charitable Activities	66,045	-	66,045	37,189
	122,045	**110,411**	**232,456**	**180,814**

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
		£	£	£
Grants				
Big Lottery Fund – Reaching Communities	-	86,015	86,015	42,712
Comic Relief	-	-	-	4,085
OPCC	-	5,625	5,625	22,500
Indigo Trust	-	-	-	2,000
Tudor Trust	25,000	-	25,000	27,000
North Hants CCG	-	16,651	16,651	32,083
UK Youth	22,000	-	22,000	-
Beacon Lodge Charitable Trust	-	2,120	2,120	-
	47,000	**110,411**	**157,411**	**130,380**
For the period ended 31 March 2022	**63,168**	**67,212**		**130,380**

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
		£	£	£
Donations and Similar Incoming Resources				
Miscellaneous	9,000	-	9,000	13,245
	9,000	**-**	**9,000**	**13,245**
For the period ended 31 March 2022	**11,867**	**1,378**		**13,245**

Note 2 contd

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
		£	£	£
Income from Charitable Activities				
No Limits (South)	-	-	-	6,772
IOW CCG	-	-	-	30,417
NHS Hampshire and Isle of Wight ICB	65,000	-	65,000	-
Others	1,045	-	1,045	-
	66,045	**-**	**66,045**	**37,189**
For the period ended 31 March 2022	**37,189**	**-**		**37,189**

3 Analysis of expenditure on charitable activities

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
		£	£	£
**Charitable activities*				
Activities undertaken directly	93,036	93,215	186,251	110,805
Support costs (note 4)	16,348	16,961	33,309	25,185
	109,384	**110,176**	**219,560**	**135,990**
For the period ended 31 March 2022	**67,555**	**68,435**		**135,990**

*The Trustees consider that there is one charitable activity. Within this there are a number of projects which are discussed in the Trustees' report.

4 Analysis of support costs

	Fundraising 2023	Charitable Activities 2023	Total Funds 2023	Total Funds 2022
	£	£	£	£
Support costs				
Governance (note 5)	-	4,419	4,419	2,468
Information Technology	-	7,571	7,571	5,717
Back Office Support	-	19,900	19,900	17,000
Office Costs	-	1,419	1,419	-
	-	**33,309**	**33,309**	**25,185**

5 Governance costs

	2023	2022
	£	£
Governance costs		
Independent examination fees	1,470	1,560
Insurance	729	711
Trustee costs	2,220	197
	4,419	**2,468**
For the year ended 31 March 2023		
Unrestricted	3,459	2,271
Restricted	960	197
	4,419	**2,468**

6 Debtors

	2023 £	2022 £
Grants receivable	-	132,595
Other debtors	5,650	-
	5,650	**132,595**

7 Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals	2,040	1,530
Deferred income (see note 8)	13,854	103,454
Other creditors	24,346	27,830
	40,240	**132,814**

8 Deferred incoming resources

	2023 £	2022 £
Balance at 1 April 2022	103,454	6,085
Incoming resources deferred during the year	13,854	103,454
Amounts released from previous years	(103,454)	(6,085)
Balance at 31 March 2023	**13,854**	**103,454**

9 Funds

		Opening balance at 1 April 2022	Income/ Gains	Expenditure/ Losses	Transfers	Balance at 31 March 2023
Restricted Funds						
i	BLF – Reaching communities	-	86,015	86,211	196	-
ii	OPCC	-	5,625	5,825	200	-
iii	North Hants CCG	-	16,651	16,004	(412)	235
Iv	Beacon Lodge Charitable Trust	-	2,120	2,136	16	-
		-	**110,411**	**110,176**	**-**	**235**
Unrestricted Funds						
	Designated Covid recovery fund	35,000	-	15,000	-	20,000
	Designated Business transformation fund	14,000	-	2,000	-	12,000
	General purposes fund	67,514	122,045	92,384	-	97,175
		116,514	**232,456**	**219,560**	**-**	**129,410**

9 Funds contd

	Opening balance at 1 April 2021	Income/ Gains	Expenditure/ Losses	Transfers	Balance at 31 March 2022
Restricted Funds					
BLF – Reaching communities	-	42,712	42,712	-	-
OPCC	-	22,500	22,500	-	-
Tudor Trust	-	2,000	1,845	(155)	-
Donations	-	1,378	1,378	-	-
	-	**68,590**	**68,435**	**(155)**	**-**
Unrestricted Funds					
Designated Covid recovery fund	35,000	-	-	-	35,000
Designated Business transformation fund	-	-	-	14,000	14,000
General purposes fund	36,690	112,224	67,555	(13,845)	67,514
	71,690	**180,814**	**135,990**	**-**	**116,514**

i Funding to provide weekly groups across Hampshire along with 1:1 support as appropriate
ii Provision of focused workshop sessions for both online and face to face groups
iii Expansion of 1:1 support and the creation of a virtual group
iv Provision of 1:1 and group support to parents and families to help them support their children with the issues they are facing.

10 Analysis of Funds

At 31 March 2023	Net Current Assets £	Total Net Assets £
Restricted Funds		
Restricted funds	235	235
Designated Funds		
Covid recovery fund	20,000	20,000
Business transformation fund	12,000	12,000
Unrestricted Funds		
General purposes fund	97,175	97,175
	129,410	**129,410**

At 31 March 2022	Net Current Assets £	Total Net Assets £
Restricted Funds		
Restricted funds	-	-
Designated Funds		
Covid Recovery fund	35,000	35,000
Business transformation fund	14,000	14,000
Unrestricted Funds		
General purposes fund	67,514	67,514
	116,514	**116,514**

11 Trustees' and Key Management Personnel Remuneration and Expenses

In the year ended 31 March 2023 one Trustee received reimbursement of expenses in relation to badges and tote bags for the 30th anniversary, and website costs totalling £1,406.23 (2022: one trustee received £677.47). No Trustees received remuneration of any form.

As explained in the Trustees' report, operational management is carried out by another charity, No Limits (South). The Trustee board retains oversight and makes all decisions affecting the delivery of the charity's objectives, and the Trustees consider there are no other key management personnel.

BREAKOUT YOUTH

England & Wales - Charity number 1180296

Accounts

Registered Charity Number: 1180296
Company number: 11537821

BREAKOUT YOUTH

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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Breakout Youth
Trustees' Report for the year ended 31 March 2022

Charity Reference and Administrative Details

Trustees	Lewis Banford	
	Robert Anscombe-Gates	(resigned 11 July 2022)
	Daniel Langrish-Beard	
	Josh Stevenson	
	James Allen	(appointed 19 August 2021)
	Georgia Hancock	(appointed 19 August 2021)
	Thomas Foote	(appointed 19 August 2021)
	Gina McGee	(appointed 13 December 2021)
	Tania Pacheco	(appointed 7 March 2022)
	Bhavin Dedhia	(resigned 19 October 2021)
Secretary	Lewis Banford	
Registered Charity No.	1180296	
Company No.	11537821	
Principal Office	c/o No Limits	
	35 The Avenue	*(Copies of financial*
	Southampton	*statements can be*
	SO17 1XN	*obtained from this address)*
Independent Examiner	Fiander Tovell Limited	
	Stag Gates House	
	63/64 The Avenue	
	Southampton	
	SO17 1XS	
Bankers	The Co-operative Bank	
	61 Above Bar Street	
	Southampton	
	SO14 7DZ	

Trustees' Report for the year ended 31 March 2022

The Trustees present their report and the independently examined accounts for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's memorandum and articles (its governing document), the Charities Act 2011, 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 annual report includes the directors' report as required by company law.

Objectives

The charity exists for young people up to the age of 25 who identify as lesbian, gay, bisexual, transsexual, trans or questioning their gender or sexual identity (LGBTQ+). Its charitable objects are, for the public benefit and are for:

The establishment in life of young people who identify as lesbian, gay, bisexual, trans, or unsure of their gender or sexual identity (LGBT+) and are aged less than 25 years, in particular but not exclusively by:

(a) providing support and advice which develop their capacities and capabilities to enable them to participate in society as mature and responsible individuals;
(b) providing recreational and leisure time activities in the interest of social welfare, designed to improve their conditions of life;
(c) raising awareness of issues affecting LGBT+ young people.

In producing this report, the Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Vision

We aim for an inclusive society where LGBTQ+ young people are healthy, happy and celebrated.

Purpose

To support and advocate for young LGBTQ+ people across Hampshire and the Isle of Wight by providing safe spaces, education and promoting awareness as a visible, current, inclusive and trusted LGBTQ+ youth charity.

Structure, Governance, and Management

Breakout Youth began as a Southampton City Council project in 1993. It then existed as a charity and on 25 August 2018 was incorporated as Breakout Youth.

The Trustees are also Directors of Breakout Youth for the purposes of company law. All Trustees of Breakout Youth are volunteers and are recruited after an open application process. The Trustees at all times seek to follow the Charity Commission guidance CC30, 'Finding new trustees'. Trustees hold office until the conclusion of the Annual General Meeting in the calendar year of the second anniversary of their appointment but may be re-appointed at that Annual General Meeting.

The Trustees are pleased to report that the current Trustee Board comprises a broad spectrum of relevant experience and professional skills to govern the charity effectively; this was further reinforced by the appointment of two new Trustees in the reporting period. Following the resignation of Trustee Bhavin Dedhia

in October 2021, the trustees would also like to take the opportunity to thank him for his service and wish him every success for the future.

The Trustees continue to maintain a formal risk review process whereby risks to the charity's activities are captured, assessed, assigned an owner, and what action is to be taken towards mitigating these risks. This 'Risk Register' is reviewed at each meeting of the Trustee Board and a full internal risk assessment is incorporated into the annual planning process. At all times the Trustees give due regard to the Charity Commission guidance CC26, 'Charities and risk management'.

The Breakout Youth Trustee Board meets quarterly; in the reporting period the Trustee Board met four times. Every meeting of the Trustee Board considers reports on the operation of Breakout Youth services and fundraising activities, management accounts, safeguarding, risks to ongoing service delivery, and specific items for decision. Between the quarterly meetings, trustees met in sub-committees including Marketing, Compliance, IT and Management in addition to a strategy & planning away day on 5th March 2022

Operational management, including the management of fundraising and employment of staff is sub-contracted by Breakout Youth to No Limits (South), a company limited by guarantee (no. 04183173) and a registered charity (no. 1088835). The Trustees at all times retain oversight and make decisions affecting the delivery of the charity's objectives. Breakout Youth enjoys a close working relationship with No Limits (South), and this relationship is strengthened by the ongoing Partnership Agreement and Service Level Agreement.

Key to Breakout Youth's activities is providing a safe and secure environment at all of our Groups and other activities for young people. Central to this, safeguarding is a top priority for all Trustees, staff, and volunteers. Safeguarding responsibilities are integrated into all role descriptions; Breakout Youth has a suite of its own policies which are reviewed bi-annually and also adopts best practice policies and procedures from its charity partner, No Limits (South); and at all times the Trustees seek to follow the Charity Commission 'How to' guide, 'Safeguarding children and young people'. Specific measures to ensure effective safeguarding of young people are as follows:

- All activities are undertaken by at least two adults including paid staff and trained volunteers in safe locations.
- All staff and volunteers working in direct contact with young people are fully and regularly trained in safeguarding; all Trustees attend a safeguarding awareness course which is regularly reviewed.
- All Trustees, staff, and volunteers are subject to annual Enhanced Disclosure & Barring Service checks to ensure their eligibility for their role.
- Safeguarding is integrated into the regular reporting to the Trustees and is a standing agenda item at every meeting of the Trustee Board.

Financial Review

Breakout Youth agrees an annual budget which is broadly balanced and designed to provide a year-end surplus to enable Breakout Youth to meet its reserves policy. The Trustees are provided with periodic management accounts at each Trustee meeting, detailing progress and risks against this agreed budget.

The Trustees are pleased to report a successful period of fundraising activities which have enabled Breakout Youth to continue their valuable work across Hampshire and the Isle of Wight. Total income in the period was £180,814, the Trustees are happy with the level of funding achieved for the period allowing sustainable delivery of our services. The Trustees are immensely grateful to individual donors, local community organisations and businesses for their continued support.

For the year to 31 March 2022 Income vs Expenditure resulted in a surplus of £44,824 which has been added to our reserves of £71,690 from the previous period, leaving total reserves of £116,514 carried forwards.

It is Breakout Youth's reserves policy that the amount of reserves held should cover the continuation of services for between 3 and 6 months. As of 31 March 2022, the unrestricted free reserves of £67,514 amount to running costs for the charity of just under 6 months; improving on the previous period.

In March 2021 the Trustees created a designated "Covid Recovery Fund" of £35,000 to cover ongoing and future costs to support young people over the coming years. The social isolation resulting from lockdowns throughout the pandemic have had a significant impact on the mental health of young people. The trustees have designated these funds to provide extra support over the coming years, especially where there is no

funding for this work. In March 2022 the Trustees created a £14,000 Business Transformation fund to provide some significant and essential investments to take the charity forward.

The charity responds to its budgetary constraints by making the necessary changes to the service to ensure that the level of reserves is maintained over the next period. The Trustees will continue to monitor reserves, in line with Charity Commission guidance, and ensure the charity holds an appropriate level of reserves without being needlessly prudent.

Expenses include the costs of sub-contracting operational management to No Limits (South) in line with the scale of the charity and venue hire for the youth groups hosted across Hampshire & the Isle of Wight.

It is the Trustees' view that the charity is a going concern.

The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Activities, Achievements, and Performance – Our Impact

In delivering its charitable objects, Breakout Youth operates regular youth groups and appropriate ad hoc activities in Southampton, Basingstoke, Test Valley (specifically in Andover), the New Forest (specifically Marchwood & New Milton), and on the Isle of Wight. These groups provide a safe, secure and fun environment for lesbian, gay, bisexual, trans or questioning (LGBTQ+) young people.

The aspiration of all our activities is to enable young people to:

- develop a better understanding of a range of issues which will affect their ongoing development positively : the effects of alcohol and substance use; sexual health; maintaining positive relationships; maintaining positive emotional and mental health; remaining safe and free of the effects of crime, or becoming involved in criminal behaviour;
- socialise with fellow LGBTQ+ young people to share experiences in a safe and understanding environment;
- raise and maintain their self-esteem and confidence and build their resilience to manage experiences of homophobia, transphobia and hate crime; and
- increase their positive outlook on life, their feelings regarding their ability to achieve their aspirations, and their sense of belonging in the community.

In the reporting period, Breakout Youth's activities ran as follows:

- Weekly youth groups giving young people the opportunity to socialise, and to focus on specific topics relevant to them (Basingstoke, Southampton, Isle of Wight, Test Valley & New Forest)*;
- 1:1 support for young people who may not be ready to access a group or who require a different kind of support. This has been accessed in the areas of Basingstoke, Test Valley, New Forest, Isle of Wight and Southampton.*

*Delivery of these services was online & virtually from 27th April 2020 due to the COVID 19 pandemic. Face to face youth groups commenced from October 2021 in a staggered approach to ensure all groups returned safely and to minimise risk

At Breakout Youth, we recognise the UK as a diverse and tolerant society which has been recognised as one of the best countries for LGBTQ+ rights in Europe. However, despite this we know that young LGBTQ+ people continue to face significant challenges and hate crime against them has been rising disproportionately as referenced below.

A 2021 study by Galop found that from 1166 LGBTQ+ people surveyed, two-thirds (64%) of respondents had experienced anti-LGBTQ+ violence or abuse. Of those that had experienced anti-LGBTQ+ violence and abuse: 9 in 10 had experienced verbal abuse (92%). 3 in 10 had been subject to physical violence (29%). 2 in 10 had experienced sexual violence (17%).[1]

A 2020 study commissioned by Stonewall found that LGBTQ+ young people face specific challenges in addition to wider factors that lead young people in general to be shut out of education, training and work.

[1] Hate Crime Report 2021: https://galop.org.uk/resource/hate-crime-report-2021/

These include homophobic, biphobic and transphobic discrimination, and a lack of support and inclusion in education, training and work.[2]

The 2021 report "Growing up LGBT+" published by charity Just Like Us who run the national initiative 'School Diversity Week" surveyed 2,934 pupils aged 11-18 (1,140 of whom were LGBTQ+) and 513 educators across the UK and found that 42% of LGBTQ+ pupils had been bullied in the past year - double the number of non-LGBTQ+ pupils (21%).[3]

Data Collection, Demographics & Results

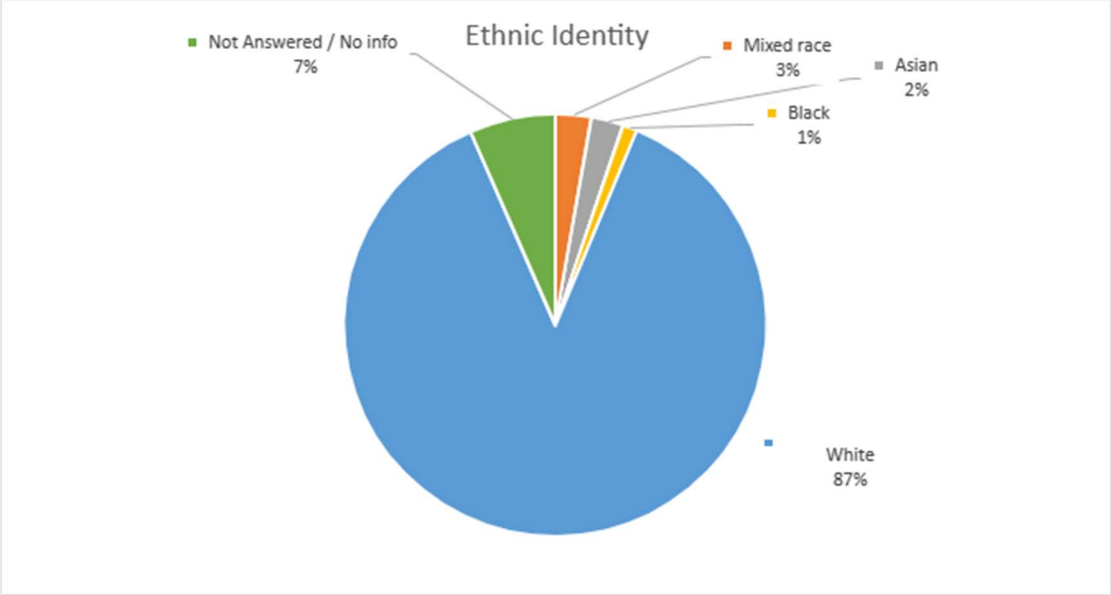
Data collected across Breakout Youth's services is handled by our Charity partner No Limits (South). Records for the period show that we had a total of 11,461 interactions with 365 individual young people across the Charity. From these interactions, 16% of these were attendances at youth groups and other organised events, 29% were email conversations, 52% were text messages with the remainder being telephone calls and letters. There have been 227 youth groups delivered in this period both virtually and in person, with a total of 1586 attendances. There were 331 1:1 interactions during this period across all groups.

Virtual & In-person Youth Groups

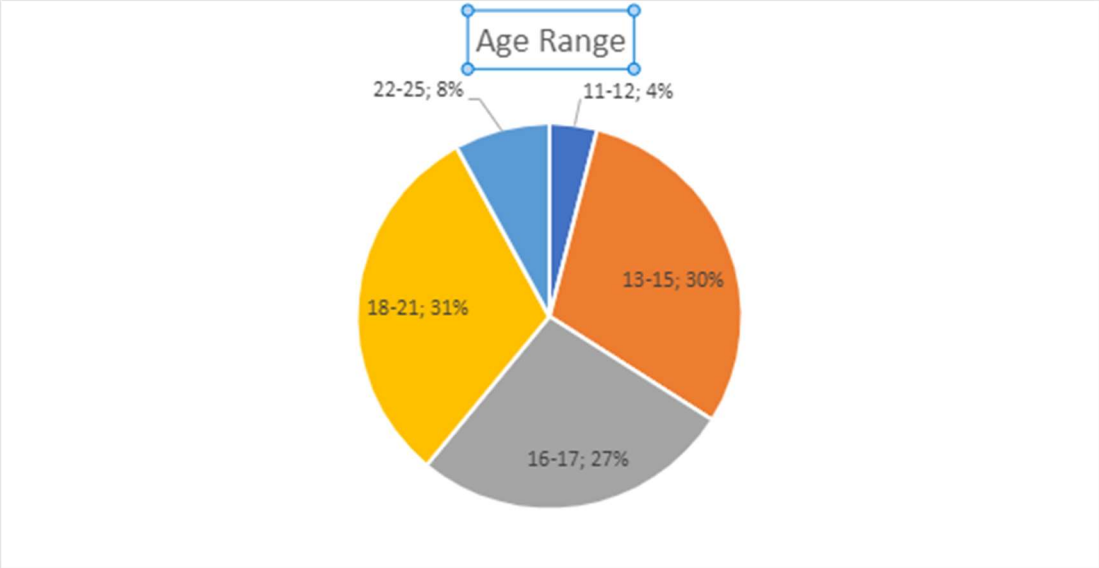
The following sessions were delivered both virtually and in-person across Hampshire and the Isle of Wight during the period. Sessions ran for 46 weeks of the year.

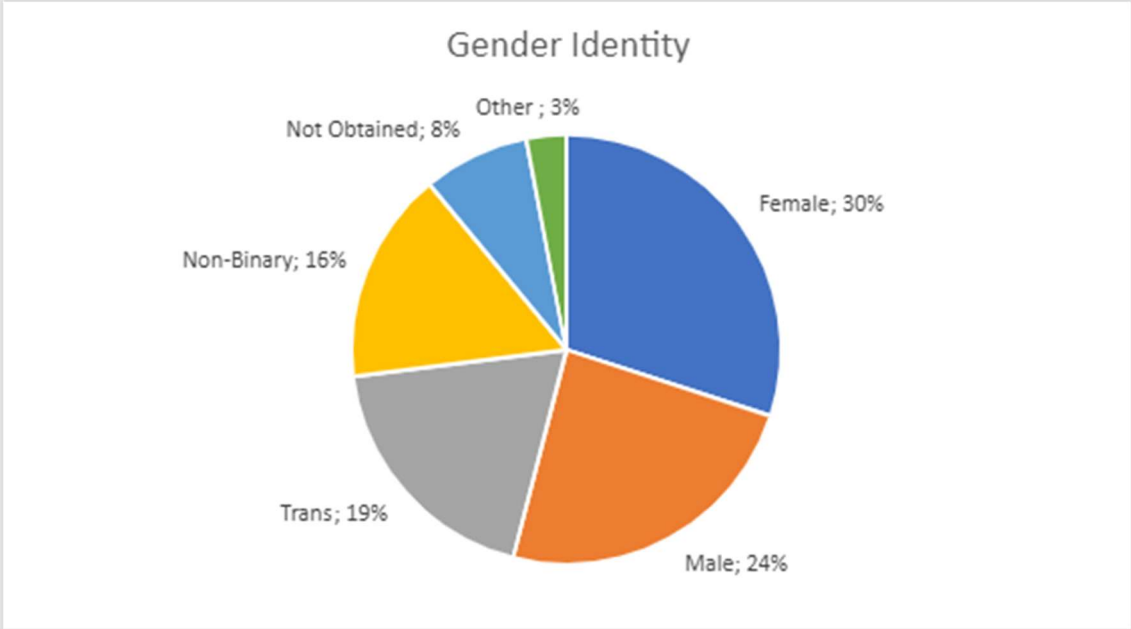
	Number of virtual youth groups delivered	Number of in-person youth groups delivered	Number of attendances at virtual youth groups	Number of attendances at in-person youth groups
Southampton	40	4	280	51
Isle of Wight	27	16	200	148
Basingstoke	37	7	258	55
Marchwood	25	18	181	87
New Milton	29	15	174	90
Andover	0	9	0	62
TOTAL	**158**	**69**	**1093**	**493**

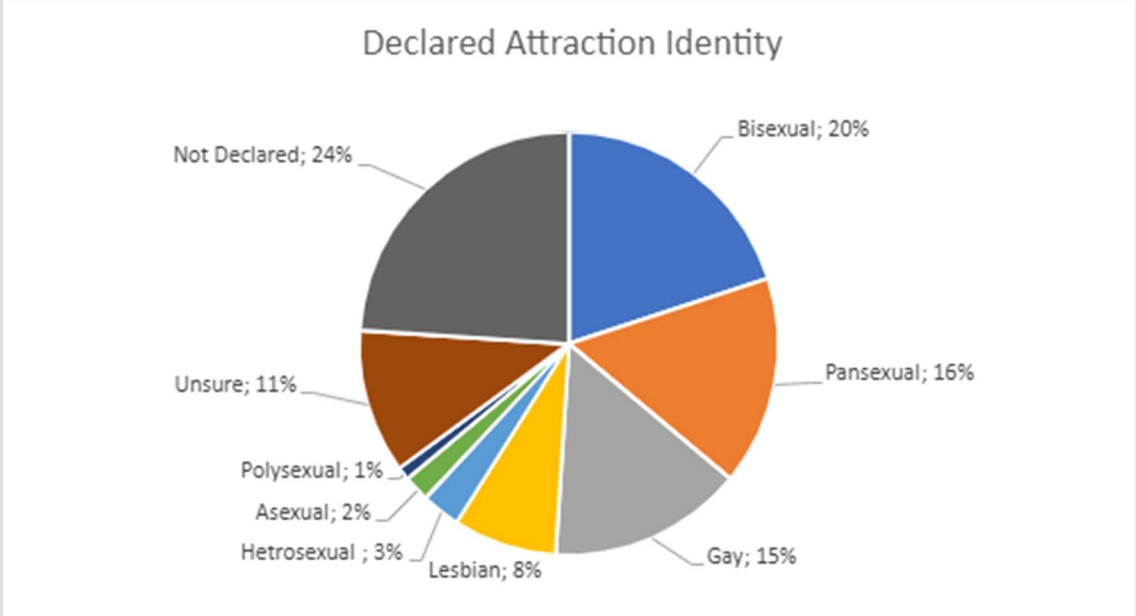
Demographic data collected on the young people attending our groups and accessing our services is as follows:



[2] www.stonewall.org.uk/system/files/shut_out_2020.pdf
[3] www.justlikeus.org/blog/2021/11/25/research-report-growing-up-lgbt-bullying/

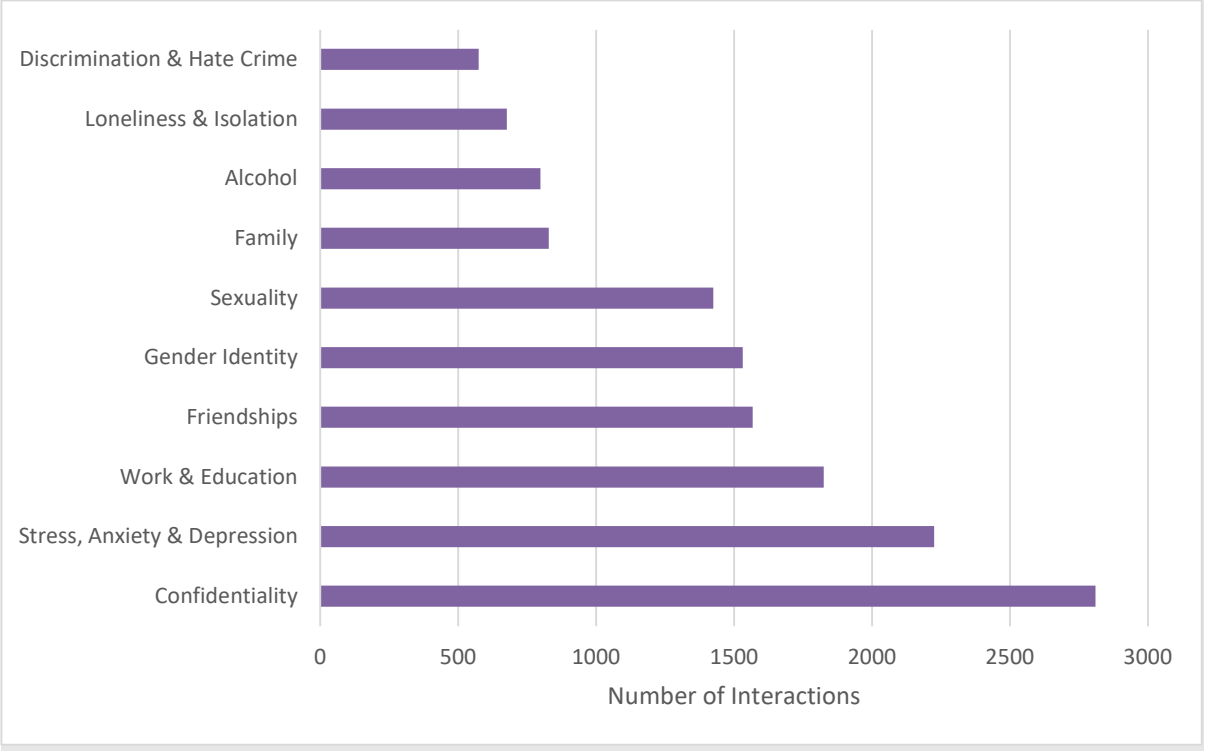

Age Range
22-25; 8%
11-12; 4%
13-15; 30%
18-21; 31%
16-17; 27%


Gender Identity
Other ; 3%
Not Obtained; 8%
Female; 30%
Non-Binary; 16%
Trans; 19%
Male; 24%


Declared Attraction Identity
Bisexual; 20%
Not Declared; 24%
Pansexual; 16%
Unsure; 11%
Polysexual; 1%
Asexual; 2%
Hetrosexual ; 3%
Lesbian; 8%
Gay; 15%

Event Recording

An event is a conversation or interaction around certain themes, the top 10 themes observed across the charity in this recording period were:



Additional Needs

The following additional needs were identified during the period:

Autism	46
Learning difficulties	28
Education or behavioural difficulties	21
Sensory impairment	15
Long term illness	13
Physical disability	9

Referrals

Referrals are where either a young person, an appropriate adult or professional person or organisation refers a young person to our service. Typically, referrals are received from numerous sources including Parents, Schools, and Health & Welfare Professionals. The following referrals were received during the reporting period by location:

Hampshire	107
Southampton	85
Isle of Wight	39
TOTAL	231

From these referrals, the young people were seeking the following support:

To meet other LGBTQ+ young people	47%
Support with sexual and gender identity	28%
Support with gender identity	10%
Support with sexual identity	7%
Making friends	2%
Gaining confidence	2%
Support with coming out	1.5%
Experiencing homophobia	0.5%
Other	2%

Individual support (1:1's)

During the reporting period Breakout Youth continued to deliver much-needed individual support to young people across Hampshire and the Isle of Wight. This support covers areas including accessing education and employment, family relationships and dynamics, mental and emotional health and young peoples' feelings and experiences as a result of the COVID 19 pandemic.

Breakout Youth provided 331 sessions of individual support, up from 79 in 2020-2021, these sessions were delivered at the following locations:

Area:	No. of 1:1 Sessions Delivered:
Isle of Wight	124
Andover	64
Marchwood (New Forest)	53
Southampton	51
New Milton (New Forest)	24
Basingstoke	15
TOTAL	331

The most common themes from these 1:1 sessions observed were:

- Gender Identity
- Sexuality
- General mental health
- Family
- Depression & Anxiety
- Work & Education
- Housing & Benefits
- Loneliness & Isolation

Additional Sessions

The following additional events were run by or attended by Breakout Youth staff with young people attending during the period:

- Southampton Prom (in-person) engaged with 288 young people
- Theatre trip (in-person) attended by 12 young people
- TikTok Trans influencer event (virtual) attended by 7 young people
- Pride Prom event (in-person) attended by 48 young people

Total virtual additional sessions:	7
Total in-person additional sessions:	348

LGBTQ+ Awareness Sessions

Breakout Youth had the opportunity to deliver both in-person and virtual LGBTQ+ Awareness sessions during the period. This training covered topics of LGBTQ+ Awareness and Inclusion, with a focus on trans awareness and inclusion, each session was based on the needs of the training recipients. Recipients ranged from the Southampton Hate Crime Network, Southampton City Council Fostering Team, Southampton Secondary Schools Mental Health Forum, Isle of Wight (IOW) Early Intervention Team, IOW Learning Disabilities Team, and 12 different local schools and colleges.

Throughout the period, a total of 28 LGBTQ+ Awareness Sessions were delivered in the community to a total of 372 young people & 221 adults. The sessions delivered to adults involved 118 Teachers & support staff, 22 Foster Parents, 29 Social work students and 14 learning disabilities workers.

Vulnerabilities Identified

A range of vulnerabilities of our young people were recorded when participating in Breakout Youth's activities during the period, including:

- Fear & Risk of Hate Crime
- Physical & Sexual Health
- Mental Health & Emotional Wellbeing
- Personal Safety
- Relationships & Parenting
- Housing, Income & Benefits
- Safety planning around Self Harm & Suicidal Ideation

COVID-19 Pandemic

The COVID-19 (Coronavirus) pandemic has resulted in the most widespread public trauma since World War II.[4] Sadly, it is likely to continue to have long term impacts on society, from the economy to the mental and physical health of the nation.[5] Charities like Breakout Youth, who support some of the most vulnerable young people and communities are committed to maintaining our high-quality services and supporting our young people as we emerge from the pandemic.

Following the announcement of March 16th 2020 by the UK Government advising against "non-essential" travel and contact with others, to work from home if possible and avoid visiting social venues, the Trustees took the decision to close all face-to-face groups temporarily. However, the Charity was able to react promptly and following risk assessments, we were able switch to online virtual delivery of our services including groups and one-to-one support for all our members.

This reporting period covers the second year of the pandemic, which included emerging from lockdowns and restrictions and the reinstatement of our face-to-face work with young people. Virtual group delivery continued for the first part of this period, with groups returning to face-to-face delivery, which was staggered to ensure the safety and confidence of both staff, young people, and families. There were several challenges to the recommencement of face-to-face groups, one of which was finding new suitable venues to host some of the groups to fit the current needs of our young people and rebuilding group relationships and dynamics.

Covid Recovery Fund

An unintentional outcome of virtual delivery of groups as opposed to in-person groups for some of the reporting period is that cost savings were achieved in areas such as: venue hire, staff travel and group resources. For this reason, in late 2020, the Trustees decided to setup a "Covid Recovery Fund". This fund ringfenced some of these cost savings to be utilised in the coming years to provide additional support to our young people & staff from the impacts of the pandemic. These funds are primarily to be used to provide for:

[4] www.cnbc.com/2021/03/05/who-says-pandemic-has-caused-more-mass-trauma-than-wwii-and-will-last-for-years.html

[5] www.gov.uk/government/publications/covid-19-mental-health-and-wellbeing-surveillance-report

- 1-2-1 counselling of young people
- Upskilling & training for staff & volunteers
- Qualified counselling & therapy for young people & staff where required
- Offering parental support

Business Transformation Fund

In addition to the aforementioned Recovery Fund the trustees took the decision to create a "Business Transformation Fund" during this reporting period, this fund will provide for some essential improvements and developments to the charity including:

- Development of a new 5-year strategic plan for the charity
- Website development to increase & improve online presence and accessibility
- Enhanced social branding across different social media platforms.

Youth Group Themes

All youth groups delivered during the period were designed around particular themes; themes relevant to young people such as: alcohol misuse, sexual health, science week, environmental issues and human rights. Sessions were also designed around LGBTQ+ specific themes, such as: Pride month, LGBT History month, LGBTQ+ role models, Bisexuality Awareness Day, Trans awareness and Trans Day of Remembrance, Spirit Day and Hate Crime awareness week, Intersex and Asexuality awareness Day and World Aids Day.

Due to the experiences of young people throughout the pandemic including lockdowns and restrictions on movement, in addition to school closures and social isolation – tailored sessions were delivered around; mental, emotional and physical wellbeing, cyber safety and security, exam results and returning to school, getting active and reconnecting with their community.

Breakout Youth Pride Prom Event

In October 2021, Breakout Youth held a "Pride Prom" event for any young person attending Breakout youth groups. The aim was to host an inclusive event where young people could be their true selves in a safe and supportive environment, meet new people and make friends, but most importantly have fun. Safe & free transport was arranged for all the young people travelling from across Hampshire and the Isle of Wight. We provided food (allowing for young people's dietary requirements), a Mocktail Bar, access to age-appropriate sexual health advice, face painting, a nail bar, a Photobooth, board games and arts & crafts activities. 48 young people attended the inaugural Pride Prom event, and following the positive feedback received the event will be held again in 2022.

Feedback received

"Breakout Youth has been a safe and friendly place for me for the last three years. The youth workers have always taken extra care to support and understand me. It is this awareness and eye for detail that makes the inclusive space so welcoming. "

"Breakout has increased my confidence and given me a feeling of acceptance plus a growing circle of friends and community."

"Breakout has given me
a safe space to explore who I am and given me the chance to learn about the LGBTQ+ community. I have met all of the Breakout youth workers and I like them all a lot. Everyone is really lovely to me and I am so appreciative of them and the volunteers."

"I've been coming to Breakout for the last 4 years. The group means the world to me and is where I met my best friends. This is a place where I feel safe."

"A safe space, an escape and non-judgmental home. Without Breakout I wouldn't have my beautiful and lovely friends and self-confidence."

"Breakout helped me find my people, be my inner self, conquer my fears, build my confidence and self-esteem."

"Breakout has helped me with my self-confidence and ability to deal with people and performing. Recently I managed to perform a spoken word piece and I would never have done that before. Breakout has improved my mental health and provided a safe space when my friends and family can't."

"Breakout has allowed me to be sociable during a time when we were stuck indoors and unable to meet friends in person because of lockdowns. I personally thoroughly enjoy the accepting atmosphere of the groups."

"Breakout Youth has been an essential part of my growing up as an LGBTQ+ teen, not only providing me with a caring and supportive community but allowing me to see the diversity before me."

"Breakout has provided so many of us a safe environment to exist without judgement, to find friends and open our minds to other parts of the community. I have learnt, from five years of support from Breakout how to help others, and as an aspiring filmmaker, offered me a greater understanding of the community I hope to represent."

"Breakout Youth is a home, in its truest form, that young people can come back to each week regardless of their gender expression or sexuality, or even their certainty of such matters. Through my years of involvement, I have seen countless lives transformed from the help Breakout has delivered. If any LGBTQ+ young person is searching for a safe haven, for acceptance, for support or information, Breakout is the community we all deserve."

"I feel more accepting of myself and my gender identity."

Geographical Reach of the Charity

The Trustees have previously agreed that the core geographic areas for the charity are Southampton, Basingstoke and the Isle of Wight. In these areas our focus is to ensure that groups and activities are sustainably funded. Additionally, the charity now has an established presence in the Test Valley and New Forest areas, accordingly, pursuing sustainable funding for these groups this will take precedence over ambitions to increase our geographical reach further.

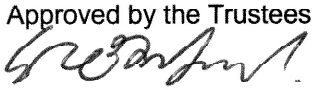
Financial & Strategic Partners

The Trustees would like to offer their gratitude to all the staff & volunteers, including our strategic partner and host No Limits (South) who all continue working to the highest standards to ensure the success of Breakout Youth and positive outcomes for our young people.

Finally, our thanks must also go to all of our financial partners & donors, without which the Charity could not exist or continue to grow.

Declaration

Approved by the Trustees and signed on their behalf by:



Lewis Banford
Treasurer

Date: 23rd December 2022

Breakout Youth
35 The Avenue
Southampton
SO17 1XN

Independent Examiner's Report to the Trustees of Breakout Youth

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity 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 company'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

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 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.

Fiander Tovell Limited

Andrew Jay ACA, FCCA
Fiander Tovell Limited
Chartered Accountants
Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Date: 25.1.23

Statement of Financial Activities for the year ended 31 March 2022

	Note	Unrestricted Funds 31 March 2022 £	Restricted Funds 31 March 2022	Total Funds 31 March 2022 £	**Total Funds** 31 March 2021 **£**
Income from:					
Donations and Grants	2	75,035	68,590	143,625	**117,188**
Charitable Activities	2	37,189	-	37,189	**25,077**
Total Income		**112,224**	**68,590**	**180,814**	**142,265**
Expenditure on:					
Charitable Activities	3	67,555	68,435	135,990	**96,191**
Total Expenditure		**67,555**	**68,435**	**135,990**	**96,191**
Net (Expenditure)/Income		**44,669**	**155**	**44,824**	**46,074**
Transfers					
Gross transfers between funds	9	**155**	**(155)**	**-**	**-**
Net Movement in Funds		**44,824**	**-**	**44,824**	**46,074**
Reconciliation of Funds:					
Total Funds carried forward on 1 April 2021		**71,690**	**-**	**71,690**	**25,616**
Total Funds carried forward at 31 March 2022	9	**116,514**	**0**	**116,514**	**71,690**

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the period.

Balance Sheet as at 31 March 2022

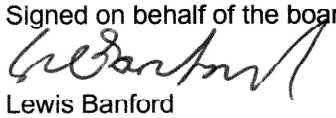
	Note	31 March 2022 £	£	31 March 2021 £	£
Current Assets					
Debtors	6	132,595		47,039	
Cash at bank and in hand		116,733		57,318	
		249,328		104,357	
Creditors: Amounts falling due within one year	7, 8	(132,814)		(32,667)	
Net Current Assets			116,514		71,690
Total Assets less Current Liabilities			116,514		71,690
Total Net Assets			**116,514**		**71,690**
The Funds of the Charity					
Unrestricted Funds					
Unrestricted funds	9, 10		67,514		36,690
Designated Funds					
Covid recovery fund	9, 10		35,000		35,000
Business transformation fund	9, 10		14,000		-
Restricted Funds					
Restricted funds	9, 10		-		-
			116,514		**71,690**

The financial statements were prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The financial statements were approved and authorised for issue by the Board on 23 December 2022.

Signed on behalf of the board of trustees



Lewis Banford
Trustee

Date: 23 December 2022
Company registration number: 11537821

The notes on pages 17 to 23 form part of these financial statements.

Notes (forming part of the financial statements) for the year ended 31 March 2022

1 Principal Accounting Policies

Charity Information

Breakout Youth is a company limited by guarantee in the United Kingdom and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The Charity was incorporated on 25 August 2018 and was registered on 12 October 2018. The assets of the unincorporated Breakout Youth charity were transferred to the incorporated Breakout Youth charity on 1 December 2018.

Basis of Preparation

The financial statements have been prepared under the historical cost convention, with items recognised at cost or transaction value, unless otherwise stated in the related notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice, "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 (FRS102)", issued on 16 July 2014 and amended on 2 February 2016, and the Charities Act 2011.

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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going Concern

At the time of approving the accounts, the Trustees have considered that there are no material uncertainties about the charity's ability to continue. Thus the Trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of Trustees in furtherance of the general objects of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donor or which have been raised by the charity for specific purposed. Expenditure which meets these criteria is identified to the fund.

Designated funds are determined by the Trustees from time to time as being held for specific purposes, for example to hold a reserve "Covid Recovery Fund" in respect of future eventualities such as providing extra support young people following the Covid-19 pandemic where there is limited or no funding.

Service Provision

Income in respect of contractual services provided to other agencies is accounted for in the period in which the service is provided, and is also included under the heading 'Income from Charitable Activities'.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) on an accruals basis, except to the extent that grants receivable must be applied to future periods of expenditure, or are contingent on future requirements being fulfilled.

Grants receivable are allocated to accounting periods on the basis of which amounts are claimed from funders. This predominantly relates to the incurring of expenditure. Grants are classified as 'Voluntary Income' when they are general in nature in support of the charity's objects, as opposed to 'Contract Income' where funding is closely linked to agreed project outputs. 'Contract Income' is classified under 'Income from Charitable Activities' along with income from discreet activities for which a fee is charged, e.g. specific work carried out in schools.

'In-Kind' contributions or services donated to the charity are normally valued at cost (as determined by the donor) or a reasonable estimate of actual cost if such information is unavailable.

Income is deferred if the funder has expressly stated that grants are to be applied to future accounting periods, or if there is some expectation from the funder that amounts in connection with the grant should be repaid in future periods.

Grants receivable in respect of fixed assets are included in the SOFA in the period in which they are received in accordance with the SORP.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to transfer resources. All costs have been directly attributed to one of the functional categories of resources in the SOFA. Expenditure subject to VAT which is not recoverable is shown inclusive of VAT. Apportionment of costs across headings of the SOFA is carried out in relation to claims for grant funding. A method based on the allocation of staff time is used for revenue expenditure on direct project activities, premises and management and administration.

Costs are allocated to the Governance category where they cannot be clearly allocated to project activities or are of a strategic nature, e.g. insurance and legal expenses.

Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial Instruments

The charitable company 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 charitable company's balance sheet when the charitable company 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 charitable company's contractual obligations expire or are discharged or cancelled.

Key estimates and judgements

The trustees consider that there are no material areas of judgement or estimation uncertainty.

2 Incoming Resources

	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021
		£	£	£
Grants	63,168	67,212	130,380	112,996
Donations & Similar	11,867	1,378	13,245	4,192
Incoming Resources Charitable Activities	37,189	-	37,189	25,077
	112,224	**68,590**	**180,814**	**142,265**

	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021
		£	£	£
Grants				
Hampshire County Council – Children's Services	-	-	-	28,256
Big Lottery Fund – Reaching Communities	-	42,712	42,712	-
Comic Relief	4,085	-	4,085	-
OPCC	-	22,500	22,500	-
Indigo Trust	2,000	-	2,000	-
Tudor Trust	25,000	2,000	27,000	25,000
Hampshire & Isle of Wight Community Foundation	-	-	-	2,500
Isle of Wight CCG	-	-	-	12,240
North Hants CCG	32,083	-	32,083	35,000
UK Youth	-	-	-	6,000
Energise Me	-	-	-	4,000
	63,168	**67,212**	**130,380**	**112,996**
For the period ended 31 March 2021	**78,240**	**34,756**		**112,996**

(Note 2 continued)

	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021
		£	£	£
Donations and Similar Incoming Resources				
Miscellaneous	11,867	1,378	13,245	4,192
	11,867	**1,378**	**13,245**	**4,192**
For the period ended 31 March 2021	**3,591**	**601**		**4,192**
Income from Charitable Activities				
No Limits (South)	6,772	-	6,772	25,077
IOW CCG	30,417	-	30,417	-
	37,189	**-**	**37,189**	**25,077**
For the period ended 31 March 2021	**25,077**	**-**		**25,077**

3 Analysis of expenditure on charitable activities

	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021
		£	£	£
**Charitable activities*				
Activities undertaken directly	54,743	56,062	110,805	74,870
Support costs (note 4)	12,812	12,373	25,185	21,321
	67,555	**68,435**	**135,990**	**96,191**
For the period ended 31 March 2021	**59,254**	**36,937**		**96,191**

*The Trustees consider that there is one charitable activity. Within this there are a number of projects which are discussed in the Trustees' report.

4 Analysis of support costs

	Fundraising 2022	Charitable Activities 2022	Total Funds 2022	Total Funds 2021
	£	£	£	£
Support costs				
Governance (note 5)	-	2,468	2,468	2,111
Information Technology	-	5,717	5,717	6,441
Back Office Support	-	17,000	17,000	12,769
	-	**25,185**	**25,185**	**21,321**

5 Governance costs

	2022	2021
		£
Governance costs	£	
Independent examination fees	1,560	1,530
Insurance	711	581
Trustee costs	197	-
	2,468	**2,111**
For the year ended 31 March 2022		
Unrestricted	2,271	2,028
Restricted	197	83
	2,468	**2,111**

6 Debtors

	2022	2021
	£	£
Grants receivable	132,595	46,458
Other debtors	-	581
	132,595	**47,039**

7 Creditors: Amounts falling due within one year

	2022	2021
	£	£
Accruals	1,530	2,258
Deferred income (see note 8)	103,454	6,085
Other creditors	27,830	24,324
	132,814	**32,667**

8 Deferred incoming resources

	2022	2021
	£	£
Balance at 1 April 2021	6,085	-
Incoming resources deferred during the year	103,454	6,085
Amounts released from previous years	(6,085)	-
Balance at 31 March 2022	**103,454**	**6,085**

9 Funds

		Opening balance at 1 April 2021	Income/ Gains	Expenditure/ Losses	Transfers	Balance at 31 March 2022
Restricted Funds						
i	BLF – Reaching communities	-	42,712	42,712	-	-
ii	OPCC	-	22,500	22,500	-	-
iii	Tudor Trust	-	2,000	1,845	(155)	-
iv	Donations	-	1,378	1,378	-	-
		-	**68,590**	**68,435**	**(155)**	**-**
Unrestricted Funds						
	Designated Covid recovery fund	35,000	-	-	-	35,000
	Designated Business transformation fund	-	-	-	14,000	14,000
	General purposes fund	36,690	112,224	67,555	(13,845)	67,514
		71,690	**180,814**	**135,990**	**-**	**116,514**

	Opening balance at 1 April 2020	Income/ Gains	Expenditure/ Losses	Transfers	Balance at 31 March 2021
Restricted Funds					
Hampshire County Council – Children's Services	-	28,256	30,610	2,354	-
HIWCF	-	2,500	2,500	-	-
Energise Me	-	4,000	3,826	(174)	-
Co-op Community Fund	-	601	-	(601)	-
	-	**35,357**	**36,937**	**1,579**	**-**
Unrestricted Funds					
Designated Covid recovery fund	-	-	-	35,000	35,000
General purposes fund	25,616	106,908	59,254	(36,579)	36,390
	25,616	**142,265**	**96,191**	**-**	**71,690**

i Funding to provide weekly groups across Hampshire along with 1:1 support as appropriate
ii Provision of focused workshop sessions for both online and face to face groups
iii A grant to support the team's wellbeing
iv Funding for a Pride Prom

10 Analysis of Funds

At 31 March 2022	Net Current Assets £	Total Net Assets £
Restricted Funds		
Restricted funds	-	-
Designated Funds		
Covid recovery fund	35,000	35,000
Business transformation fund	14,000	14,000
Unrestricted Funds		
General purposes fund	67,514	67,514
	116,514	**116,514**

At 31 March 2021	Net Current Assets £	Total Net Assets £
Restricted Funds		
Restricted funds	-	-
Designated Funds		
Covid Recovery fund	35,000	35,000
Unrestricted Funds		
General purposes fund	36,690	36,690
	71,690	**71,690**

11 Trustees' and Key Management Personnel Remuneration and Expenses

In the year ended 31 March 2022 one Trustee received reimbursement of expenses in relation to badges, banners, website hosting and filing fees totalling £677.47 (2021: one trustee received £82.44). No Trustees received remuneration of any form.

As explained in the Trustees' report, operational management is carried out by another charity, No Limits (South). The Trustee board retains oversight and makes all decisions affecting the delivery of the charity's objectives, and the Trustees consider there are no other key management personnel.

BREAKOUT YOUTH

England & Wales - Charity number 1180296

Accounts

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Registered Charity Number: 1180296
Company number: 11537821

BREAKOUT YOUTH

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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Breakout Youth
Trustees' Report for the year ended 31 March 2021

Charity Reference and Administrative Details

Trustees	Lewis Banford	
	Robert Anscombe-Gates	
	Daniel Langrish-Beard	
	Josh Stevenson	
	Bhavin Dedhia	(resigned 19 October 2021)
	Anthony Douglas	(resigned 9 November 2020)
	James Allen	(appointed 19 August 2021)
	Georgia Hancock	(appointed 19 August 2021)
	Thomas Foote	(appointed 19 August 2021)
Secretary	Lewis Banford	
Registered Charity No.	1147556	
Company No.	11537821	
Principal Office	c/o No Limits	
	35 The Avenue	*(Copies of financial*
	Southampton	*statements can be*
	SO17 1XN	*obtained from this address)*
Independent Examiner	Fiander Tovell Limited	
	Stag Gates House	
	63/64 The Avenue	
	Southampton	
	SO17 1XS	
Bankers	The Co-operative Bank	
	61 Above Bar Street	
	Southampton	
	SO14 7DZ	

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Trustees' Report for the year ended 31 March 2021

The Trustees present their report and the independently examined accounts for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's memorandum and articles (its governing document), the Charities Act 2011, 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) (issued on 16 July 2014 and amended on 2 February 2016)".

The annual report includes the directors' report as required by company law.

Objectives

The charity exists for young people up to the age of 25 who identify as lesbian, gay, bisexual, transsexual, transgender or questioning their gender or sexual identity (LGBTQ+). Its charitable objects are, for the public benefit:

1. to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation with the object of improving their conditions of life;
2. to promote and protect good health through the provision of a drop in advice and support centre; and
3. to advance the education of the public in issues that face LGBTQ young people and how it can affect them and the community they live in.

In producing this report, the Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Vision and Values

Breakout Youth has a set of core values which underpin our offering to young people, and our culture as an organisation:

Support. Respect. Diversity.

Our vision succinctly captures what Breakout Youth is at its best; it complements our charitable objects to provide a clear and unique focus for everything we do:

Breakout Youth – Supporting the diversity and well-being of young people.

Structure, Governance, and Management

Breakout Youth began as a Southampton City Council project in 1993. It then existed as a charity and on 25 August 2018 was incorporated as Breakout Youth.

The Trustees are also Directors of Breakout Youth for the purposes of company law. All Trustees of Breakout Youth are volunteers and are recruited after an open application process. The Trustees at all times seek to follow the Charity Commission guidance CC30, 'Finding new trustees'. Trustees hold office until the conclusion of the Annual General Meeting in the calendar year of the second anniversary of their appointment but may be re-appointed at that Annual General Meeting.

The Trustees are pleased to report that the current Trustee Board comprises a broad spectrum of relevant experience and professional skills to govern the charity effectively; this was further reinforced by the appointment of two new Trustees in the reporting period. Following the resignation of our longest serving trustee Anthony Douglas in November 2020, the trustees would also like to take the opportunity to thank him for all his years of service and wish him every success for the future.

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The Trustees continue to maintain a formal risk review process whereby risks to the charity's activities are captured, assessed, assigned an owner, and what action is to be taken towards mitigating these risks. This 'Risk Register' is reviewed at each meeting of the Trustee Board and a full internal risk assessment is incorporated into the annual planning process. At all times the Trustees give due regard to the Charity Commission guidance CC26, 'Charities and risk management'.

The Breakout Youth Trustee Board meets regularly at eight-week intervals; in the reporting period the Trustee Board met six times. Every meeting of the Trustee Board considers reports on the operation of Breakout Youth services and fundraising activities, management accounts, safeguarding, risks to ongoing service delivery, and specific items for decision.

Operational management, including the management of fundraising and employment of staff is sub-contracted by Breakout Youth to No Limits (South), a company limited by guarantee (no. 1088835) and a registered charity (no. 4183173). The Trustees at all times retain oversight and make decisions affecting the delivery of the charity's objectives. Breakout Youth enjoys a close working relationship with No Limits (South), and this relationship is strengthened by the ongoing Partnership Agreement.

Key to Breakout Youth's activities is providing a safe and secure environment at all of our Groups and other activities for young people. Central to this, safeguarding is a top priority for all Trustees, staff, and volunteers. Safeguarding responsibilities are integrated into all role descriptions; Breakout Youth has a suite of its own policies which are reviewed bi-annually and also adopts best practice policies and procedures from its charity partner, No Limits (South); and at all times the Trustees seek to follow the Charity Commission 'How to' guide, 'Safeguarding children and young people'. Specific measures to ensure effective safeguarding of young people are as follows:

- All activities are undertaken by at least two staff and trained volunteers in safe localities.
- All staff and volunteers working in direct contact with young people are fully and regularly trained in safeguarding; all Trustees attend a safeguarding awareness course which is regularly reviewed.
- All Trustees, staff, and volunteers are subject to annual Enhanced Disclosure & Barring Service checks to ensure their eligibility for their role.
- Safeguarding is integrated into the regular reporting to the Trustees and is a standing agenda item at every meeting of the Trustee Board.

Financial Review

Breakout Youth agrees an annual budget which is broadly balanced and designed to provide a year-end surplus to enable Breakout Youth to meet its reserves policy. The Trustees are provided with periodic management accounts at each Trustee meeting, detailing progress and risks against this agreed budget.

The Trustees are pleased to report a successful period of fundraising activities which have enabled Breakout Youth to continue their valuable work across Hampshire and the Isle of Wight. Total income in the period was £142,265, the Trustees are happy with the level of funding achieved for the period allowing sustainable delivery of our services. The Trustees are immensely grateful to individual donors, local community organisations and businesses for their continued support.

In February 2020, the Trustees were delighted to announce that for the first time in our history, the fundraising team were successful in securing multi-year funding by way of a 3-year grant from The Tudor Trust starting in 2021. Single year funding is commonplace in the Charity sector, however longer-term funding such as this offers our young people, staff and volunteers' continuity and security. The Trustees will support the fundraising team in seeking and applying for further longer term & multi-year funding in the future.

For the year to 31 March 2021 Income vs Expenditure resulted in a surplus of £46,074 which has been added to our reserves of £25,616 from the previous period, leaving total reserves of £71,690 carried forwards.

It is Breakout Youth's reserves policy that the amount of reserves held should cover the continuation of services for between 3 and 6 months. As of 31 March 2021, the unrestricted free reserves of £35,916 have exceeded estimated running costs for the charity for 4.5 months; improving on the previous period. The Trustees have also created a designated "Covid Recovery Fund" of £35,000 to cover ongoing and future costs to support young people and our staff over the coming years. The social isolation resulting from lockdowns throughout the pandemic have had a significant impact on the mental health of young people. The trustees

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have designated these funds to provide extra support over the coming years, especially where there is no funding for this work.

The charity responds to its budgetary constraints by making the necessary changes to the service to ensure that the level of reserves is maintained over the next period. The Trustees will continue to monitor reserves, in line with Charity Commission guidance, and ensure the charity holds an appropriate level of reserves without being needlessly prudent.

Expenses include the costs of sub-contracting operational management to No Limits (South) in line with the scale of the charity. The cost of hiring venues for Breakout Youth's activities is accommodated relative to the fundraising income for each area of the charity. The Trustees are also pleased to report that No Limits (South)'s investment in its facilities and infrastructure continues to benefit Breakout Youth in a cost-effective manner.

It is the Trustees' view that the charity is a going concern.

The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Activities, Achievements, and Performance

In delivering its charitable objects, Breakout Youth operates regular youth groups and appropriate ad hoc activities in Southampton, Basingstoke, Test Valley (specifically in Andover), the New Forest (specifically Marchwood & New Milton), and on the Isle of Wight to provide a safe, secure and fun environment for lesbian, gay, bisexual, trans or questioning (LGBTQ+) young people.

The aspiration of all our activities is to enable young people to:

- develop a better understanding of a range of issues which will affect their ongoing development positively: the effects of alcohol and substance use; sexual health; maintaining positive relationships; maintaining positive emotional and mental health; remaining safe and free of the effects of crime, or becoming involved in criminal behaviour;
- socialise with fellow LGBTQ+ young people to share experiences in a safe and understanding environment;
- raise and maintain their self-esteem and confidence and build their resilience to manage experiences of homophobia and hate crime; and
- increase their positive outlook on life, their feelings regarding their ability to achieve their aspirations, and their sense of belonging in the community.

In the reporting period, Breakout Youth's activities ran as follows:

- Weekly youth groups giving young people the opportunity to socialise, and to focus on specific topics relevant to them (Basingstoke, Southampton, Isle of Wight, Test Valley & New Forest)*;
- 1:1 support for young people who may not be ready to access a group or who require a different kind of support. This has been accessed in the areas of Basingstoke, Test Valley, New Forest, Isle of Wight and Southampton.*

*Delivery of these services was online & virtually from 27th April 2020 onwards

At Breakout, we welcome what some commentators refer to as a 'normalisation' of tolerant social attitudes towards LGBTQ+ people, we are however aware of the challenges faced by young LGBTQ+ people, evidenced by national data and numerous studies.

In July 2018, the Government Equalities Office published the National LGBT Survey[1]. Of the 108,100 valid responses provided from the lesbian, gay, bisexual and transgender community (LGBT) survey, 40% had experienced a negative incident in the preceding 12 months involving someone they did not live with. This was due to being part of the LGBTQ+ community, or because they were thought to be part of the community. The most frequent type of incidents involved various types of verbal abuse. Transgender people were around twice as likely to experience threats of physical or sexual harassment or violence compared with the LGBT community as a whole (11% v 5%).

[1] The Government Equalities Office National LGBT survey - gov.uk/government/publications/national-lgbt-survey-summary-report

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Furthermore, taken from Galop's Hate Crime Report [2] 2021 and Stonewall's LGBT in Britain: Hate Crime (2017)[3]

- Two-thirds (64%) of LGBTQ+ people had experienced anti-LGBT+ violence or abuse. Of these, 9 in 10 (92%) had experienced verbal abuse, 3 in 10 (29%) had experienced physical violence and 2 in 10 (17%) had experienced sexual violence.

- Only 1 in 3 respondents who wanted or needed support were able to access it.

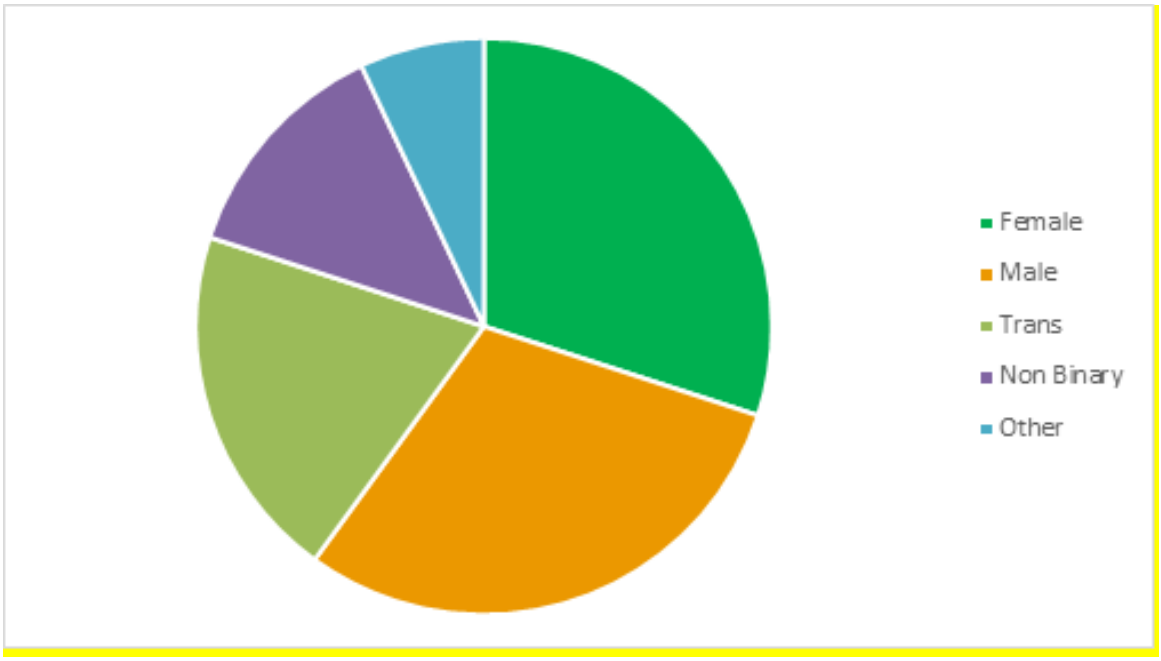
- Two in five trans people (41%) have experienced a hate crime or incident because of their gender identity.

Data Collection & Results

Data collected across Breakout Youth's services is handled by our Charity partner No Limits (South). Records for the period show that we had a total of 10,220 interactions with 243 individual young people across the Charity. From these interactions, 14% of these were attendances at youth groups, 29% were email conversations, 54% were text messages. There have been 258 youth groups delivered in this period, with a total of 1444 attendances. There were 164 1:1's during this period across all groups.

Furthermore, 35% of young people were aged 11-15 years and 65% of young people were aged between 16-25.

Gender Identity of young people accessing Breakout Youth services during the period:



[2] Galop is a leading UK based LGBTQ+ charity anti-violence and abuse charity - Hate Crime Report 2021 - galop.org.uk/wp-content/uploads/2021/06/Galop-Hate-Crime-Report-2021-1.pdf

[3] Stonewall & YouGov LGBT Hate Crime & Discrimination Report - stonewall.org.uk/system/files/lgbt_in_britain_hate_crime.pdf

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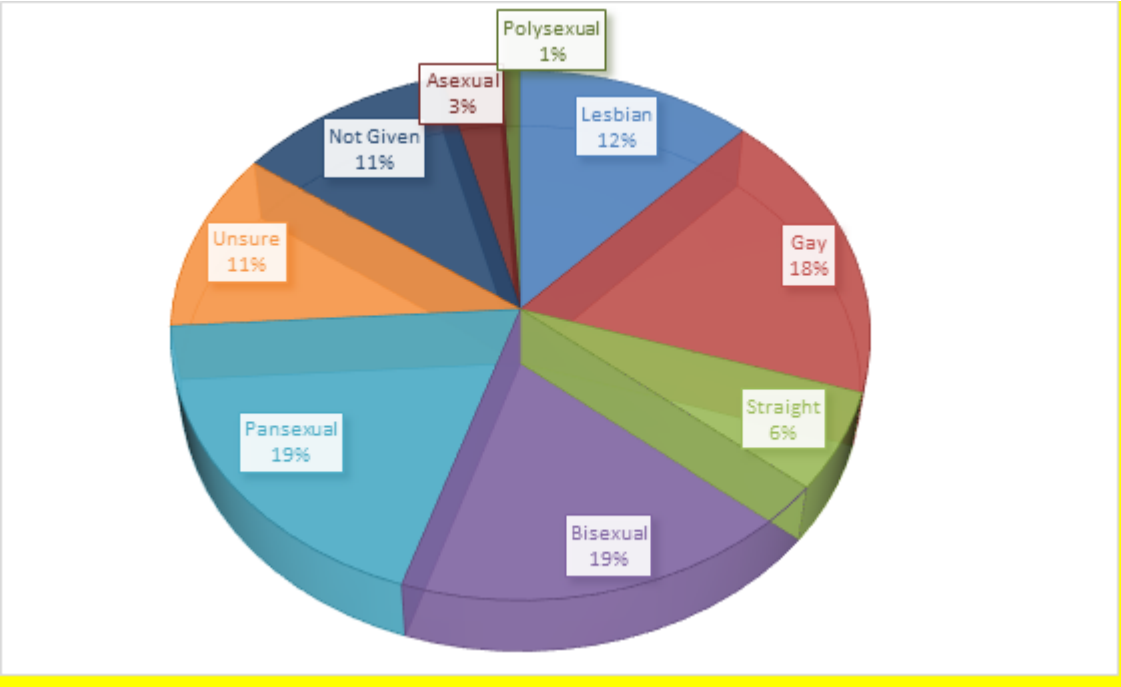
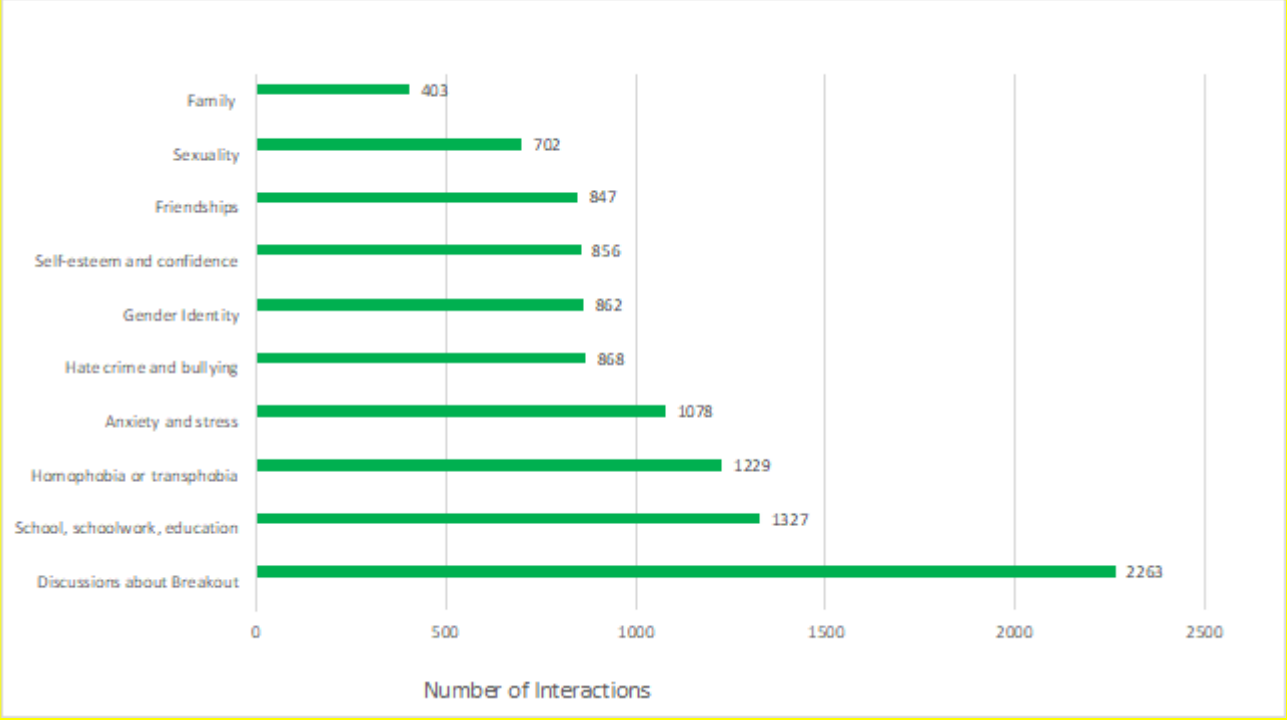
Additionally, these young people identified as follows:



Event Recording

An event is a conversation or interaction around certain themes, the top 10 themes observed across the charity in this recording period were:



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Vulnerabilities Identified

A range of vulnerabilities of our young people were recorded when participating in Breakout Youth's activities, including:

- Fear & Risk of Hate Crime
- Physical & Sexual Health
- Mental Health & Emotional Wellbeing
- Personal Safety
- Relationships & Parenting
- Housing, Income & Benefits

COVID-19 Pandemic

The COVID-19 (Coronavirus) pandemic has resulted in biggest public health crisis that we have experienced since WW2. It will have a long-lasting impact on society at large, from the economy to employment and the way we interact. Organisations like Breakout Youth, who support the most vulnerable young people and communities are determined to maintain our high quality services across the areas we serve and support our young people as we emerge from the Pandemic.

Following the announcement of March 16th 2020 by the UK Government advising against "non-essential" travel and contact with others, to work from home if possible and avoid visiting social venues, the Trustees took the decision to close all face-to-face groups temporarily. However, the Charity was able to react promptly and following risk assessments, we were able switch to online virtual delivery of our services including groups and one-to-one support for all our members.

This reporting period covers the first year of the Covid-19 pandemic which included 3 national lockdowns and youth groups were delivered virtually (with a brief return to in-person groups in November 2020 before the January 2021 lockdown). Virtual delivery of our groups has continued through 2021 pending changes in government guidance and regular risk assessments.

Pandemic Recovery – Covid Recovery Fund

An unintentional outcome of pausing in-person groups for much of the reporting period is that significant cost savings have been achieved in venue hire, staff travel and resource expenses. However, as the pandemic continues through 2021 it is acknowledged that our young people will be dealing with the impacts for several years to come. For this reason, the trustees decided in late 2020 to setup a "Covid Recovery Fund" which aims to ringfence some of these cost savings to be utilised in supporting the recovery over the coming years.

The impacts of the pandemic are far reaching, especially for LGBTQ+ young people. From their personal & social lives, school & educational and family lives - all of which have been severely impacted by Lockdowns and Social Distancing.

One survey of 2984 secondary school pupils where 1140 identify as LGBT+ found that 7 in 10 (68%) LGBTQ+ young people say their mental health has worsened since the pandemic began, compared with half (49%) of non-LGBT+ young people.[4]

Also, the LGBT Foundation survey "The Impact of the Covid-19 Pandemic on LGBT Communities"[5] found that 42% of respondents would like to access support for their mental health during the pandemic and 64% said that they would rather receive support from an LGBTQ+ specific organisation.

The National Centre for Social Research (NatCen) also documented the experiences of UK LGBTQ+ communities during the COVID-19 pandemic. They found that the mental health of younger LGBTQ+ people has been particularly negatively affected and they attributed this is in part to younger people feeling the most unable to connect with those outside of their household during the lockdowns & restrictions.[66]

[4] justlikeus.org/single-post/lgbt-young-people-mental-health-coronavirus

[5] lgbt.foundation/coronavirus/hiddenfigures

[6] natcen.ac.uk/our-research/research/the-experiences-of-uk-lgbtplus-communities-during-the-covid-19-pandemic

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The Breakout Youth Covid recovery fund intends to run for a period of not less than 3 years with the sole purpose of providing additional support to our young people & staff resulting from the pandemic. We propose to utilise these set aside funds as follows:

* Provision of 1-2-1 counselling of young people
* Upskilling Staff & Staff Training
* Qualified counselling & therapy where required for young people & staff
* Offering parental support

Youth Group Themes

All youth groups were designed around themes; themes relevant to young people such as alcohol misuse, sexual health, science week, environmental issues, and human rights. Sessions were also designed around LGBTQ+ specific themes such as: Pride month, LGBT History month, LGBTQ+ role models, Bisexuality Awareness Day, Trans awareness and Trans Day of Remembrance, Spirit Day and Hate Crime awareness week, intersex and asexuality awareness Day and World Aids Day.

Due to the experience of young people throughout the lockdowns, such as school closures and social isolation sessions were tailored to include: mental, emotional and physical wellbeing, cyber safety and security, exam results and returning to school, getting active and reconnecting with their community.

In October 2020, Breakout Youth devised the "Breakout Get Active Festival". This festival was designed with young people and involved activity packs being created and posted to all young people to enable them to participate in the activities delivered in the group session. These activities included: healthy eating, mocktails, sleep hygiene, 5 steps to wellbeing, origami, mindfulness, scavenger hunts, growing seeds, stretching & exercise, breathing exercises and discussions around shared strategies for emotional and mental wellbeing.

Engagement in Lockdown Survey

To ensure that Breakout was delivering the service that young people needed, we undertook an 'Engagement in Lockdown' survey, which was completed in January 2021.

As our data highlights, there are a broad range of issues facing the young people who interact with Breakout and attend our groups. Breakout Youth is delivering positive outcomes and achieving its goal to support the diversity and well-being of young people in our society. Our young people's own testimony is evidence of this:

"Breakout Youth has been an essential part of my growing up as an LGBTQ+ teen, not only providing me with a caring and supportive community but allowing me to see the diversity before me. Until my first group session, I had not seen the colourful rays of the community in a local vicinity, but the revelation warmed my heart. In this way, Breakout essentially provided me with self-acceptance and hope, seeing myself in numerous iterations throughout youth society."

"The charity has provided so many adolescences with a safe environment to exist without judgement, to find friends on similar paths and open our minds to other parts of the community. I have learnt, from five years of support from Breakout, the diverse physical and neurological differences throughout the LGBTQ+ spectrum. This exposure to a variety of individuals has not only shown me the extraordinary array of LGBTQ+ life experiences, but also taught me how to help others, and as an aspiring filmmaker, offered me a priceless understanding of the community I hope to represent."

"Breakout Youth is a home, in its truest form, that young people can come back to each week regardless of their gender expression or sexuality, or even their certainty of such matters. Through my years of involvement, I have seen countless lives transformed from the help Breakout has delivered. If any LGBTQ+ young person is searching for a safe haven, for acceptance, for support or information, Breakout is the community we all deserve."

Feedback received

"The youth workers at breakout are amazing and have allowed me to become more open with the people who know about my sexuality. The youth workers are brilliant and I am so happy to be here."

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"I look forward to the group each week, everyone has been welcoming and lovely and it's nice to be around people like me."

"Breakout has helped me find friends out of school and is currently helping me through an eating disorder."

Parent of a young person aged 14 - "I am so relieved the sessions are going to be starting again! Since coming to Breakout they have been so much happier."

Parent of young person aged 13 - "Thank you so much for setting up virtual group sessions, they have settled so well into the group".

"Thanks so much for all you and your colleagues are doing. It's been especially important over this summer where X has not yet established a friendship group and has not been able to get out to clubs in the normal way."

"Breakout has increased my confidence, the feeling of acceptance and finding a growing circle of friends and community."

"Through 1:1s and our group sessions, my Breakout youth worker has made it possible for me go back to school and not be afraid of being who I am while I'm there"

"Breakout groups have saved my life. I know people who are like me and who respect me and accept me - I didn't have that before. It's a safe place. Thank you."

"I love breakout so much, it's where all my friends are and even though the online groups have been less fun than in person ones, its made me feel less alone during lockdown."

"I really don't know what I would've done with Breakout over the past few months, it's been my lifeline. Its kept me sane and connected"

"It's so nice to be accepted for who I am. I don't have to hide or pretend. Everyone is so friendly, and we laugh so much"

"I am growing in confidence all the time. The group allows me to be me. They accept me for who I am. I don't have to lie about myself, it's such a relief!"

Geographical Reach of the Charity

The Trustees have previously agreed that the core geographic areas for the charity are; Southampton, Basingstoke and the Isle of Wight. In these areas our focus is to ensure that groups and activities are sustainably funded. Additionally, the charity now has an established presence in the Test Valley and New Forest areas, accordingly, pursuing sustainable funding for these groups this will take precedence over ambitions to increase our geographical reach further. The Trustees are pleased to report that in March 2021 the charity was successful in securing 3-year funding from the National Lottery for the following 3 financial years.

The Trustees will continue to be guided in the next year by their 'Strategy and Management Plan' which covers the period 2016 to 2021. This plan defines our Vision Statement and core values of Support, Respect and Diversity and the top priorities for the development of Breakout Youth, these being:

1. Create a stable foundation for delivery;
2. Create the conditions needed for development of our services;
3. Implement plans and deliver services.

As such it will see all our Trustees, staff, volunteers and young people working together to focus on four key areas of work.

These four themes, each with a nominated Trustee owner are:

1. **Strong Governance**: Assure our fundamental systems and processes

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2. **Delivering an Excellent Service**: Consolidate our excellent offering for young people
3. **Sound Finances**: Build a stable, well-managed base of funding streams
4. **Service Development**: Develop and expand the service to meet the needs of young people

Finally, the Trustees would like to offer their gratitude to the members of No Limits staff and regular volunteers who continue working to the highest standards and ensure the success of Breakout Youth and positive outcomes for our young people.

Declaration

Approved by the Trustees and signed on their behalf by:

Lewis Banford

Lewis Banford
Treasurer

Date: 22/12/2021 | 11:07 GMT

Breakout Youth
35 The Avenue
Southampton
SO17 1XN

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Independent Examiner's Report to the Trustees of Breakout Youth

I report to the Trustees on my examination of the accounts of the company for the year ended 31 March 2021.

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 accounts 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

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 company as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the 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 accounts to be reached.

Fiander Tovell Limited

Andrew Jay ACA, FCCA
Fiander Tovell Limited
Chartered Accountants
Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Date: 22/12/2021 | 13:49 GMT

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Statement of Financial Activities for the year ended 31 March 2021

	Note	Unrestricted Funds 31 March 2021 £	Restricted Funds 31 March 2021	Total Funds 31 March 2021 £	**Total Funds** 31 March 2020 **£**
Income from:					
Donations and Grants	2	81,831	35,357	117,188	**88,065**
Charitable Activities	2	25,077	-	25,077	**6,853**
Total Income		**106,908**	**35,357**	**142,265**	**94,918**
Expenditure on:					
Charitable Activities	3	59,254	36,937	96,191	**92,980**
Total Expenditure		**59,254**	**36,937**	**96,191**	**92,980**
Net (Expenditure)/Income		**47,654**	**(1,580)**	**46,074**	**1,938**
Transfers					
Gross transfers between funds	9	**(2,354)**	**2,354**	**-**	**-**
Net Movement in Funds		**45,300**	**774**	**46,074**	**1,938**
Reconciliation of Funds:					
Total Funds carried forward on 1 April		**25,616**	**-**	**25,616**	**23,678**
Total Funds carried forward at 31 March	9	**70,916**	**774**	**71,690**	**25,616**

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the period.

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Balance Sheet as at 31 March 2021

	Note	31 March 2021 £	£	31 March 2020 £	£
Current Assets					
Debtors	6	47,038		2,424	
Cash at bank and in hand		57,318		51,549	
		104,356		53,973	
Creditors: Amounts falling due within one year	7, 8	(32,667)		(28,357)	
Net Current Assets			71,690		25,616
Total Assets less Current Liabilities			71,690		25,616
Total Net Assets			**71,690**		**25,616**
The Funds of the Charity					
Unrestricted Funds					
Unrestricted funds	9, 10		35,916		25,616
Designated Funds					
Covid recovery fund	9, 10		35,000		-
Restricted Funds					
Restricted funds	9, 10		774		-
			71,690		**25,616**

The financial statements were prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

22/12/2021 | 11:07 GMT

The financial statements were approved and authorised for issue by the Board on ……...

Signed on behalf of the board of trustees

Lewis Bamford

22/12/2021 | 11:07 GMT

Date:

Company registration number: 11537821

The notes on pages 16 to 22 form part of these financial statements.

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Notes (forming part of the financial statements) for the year ended 31 March 2021

1 Principal Accounting Policies

Charity Information

Breakout Youth is a company limited by guarantee in the United Kingdom and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The Charity was incorporated on 25 August 2018 and was registered on 12 October 2018. The assets of the unincorporated Breakout Youth charity were transferred to the incorporated Breakout Youth charity on 1 December 2018.

Basis of Preparation

The financial statements have been prepared under the historical cost convention, with items recognised at cost or transaction value, unless otherwise stated in the related notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice, "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 (FRS102)", issued on 16 July 2014 and amended on 2 February 2016, and the Charities Act 2011.

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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going Concern

At the time of approving the accounts, the Trustees have considered that there are no material uncertainties about the charity's ability to continue. Thus the Trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of Trustees in furtherance of the general objects of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donor or which have been raised by the charity for specific purposed. Expenditure which meets these criteria is identified to the fund.

Designated funds are determined by the Trustees from time to time as being held for specific purposes, for example to hold a reserve "Covid Recovery Fund" in respect of future eventualities such as providing extra support young people following the Covid-19 pandemic where there is limited or no funding.

Service Provision

Income in respect of contractual services provided to other agencies is accounted for in the period in which the service is provided, and is also included under the heading 'Income from Charitable Activities'.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) on an accruals basis, except to the extent that grants receivable must be applied to future periods of expenditure, or are contingent on future requirements being fulfilled.

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Grants receivable are allocated to accounting periods on the basis of which amounts are claimed from funders. This predominantly relates to the incurring of expenditure. Grants are classified as 'Voluntary Income' when they are general in nature in support of the charity's objects, as opposed to 'Contract Income' where funding is closely linked to agreed project outputs. 'Contract Income' is classified under 'Income from Charitable Activities' along with income from discreet activities for which a fee is charged, e.g. specific work carried out in schools.

'In-Kind' contributions or services donated to the charity are normally valued at cost (as determined by the donor) or a reasonable estimate of actual cost if such information is unavailable.

Income is deferred if the funder has expressly stated that grants are to be applied to future accounting periods, or if there is some expectation from the funder that amounts in connection with the grant should be repaid in future periods.

Grants receivable in respect of fixed assets are included in the SOFA in the period in which they are received in accordance with the SORP.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to transfer resources. All costs have been directly attributed to one of the functional categories of resources in the SOFA. Expenditure subject to VAT which is not recoverable is shown inclusive of VAT. Apportionment of costs across headings of the SOFA is carried out in relation to claims for grant funding. A method based on the allocation of staff time is used for revenue expenditure on direct project activities, premises and management and administration. As far as possible, depreciation costs are apportioned either to project activities or premises costs using appropriate apportionment criteria.

Costs are allocated to the Governance category where they cannot be clearly allocated to project activities or are of a strategic nature, e.g. insurance and legal expenses.

Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial Instruments

The charitable company 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 charitable company's balance sheet when the charitable company 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

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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 charitable company's contractual obligations expire or are discharged or cancelled.

Key estimates and judgements

The trustees consider that there are no material areas of judgement or estimation uncertainty.

2 Incoming Resources

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
		£	£	£
Grants	78,240	34,756	112,996	84,667
Donations & Similar Incoming Resources	3,591	601	4,192	3,398
Charitable Activities	25,077	-	25,077	6,853
	106,908	**35,357**	**142,265**	**94,918**

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
		£	£	£
Grants				
Hampshire County Council – Troubled Families	-	-	-	30,000
Hampshire County Council – Children's Services	-	28,256	28,256	25,915
Big Lottery Fund – Awards for All	-	-	-	9,907
LGBT Consortium	-	-	-	9,560
Isle of Wight Council	-	-	-	6,000
People's Health Trust	-	-	-	2,035
Youth Music	-	-	-	1,250
Tudor Trust	25,000	-	25,000	-
Hampshire & Isle of Wight Community Foundation	-	2,500	2,500	-
Isle of Wight CCG	12,240	-	12,240	-
North Hants CCG	35,000	-	35,000	-
UK Youth	6,000	-	6,000	-
Energise Me	-	4,000	4,000	-
	78,240	**34,756**	**112,996**	**84,667**
For the period ended 31 March 2020	**6,000**	**78,667**		**84,667**

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(Note 2 continued)

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
		£	£	£
Donations and Similar Incoming Resources				
Miscellaneous	3,591	601	4,192	3,398
	3,591	**601**	**4,192**	**3,398**
For the period ended 31 March 2020	**3,398**	**-**		**3,398**
Income from Charitable Activities				
No Limits (South)	25,077	-	25,077	6,853
	25,077	**-**	**25,077**	**6,853**
For the period ended 31 March 2020	**6,853**	**-**		**6,853**

3 Analysis of expenditure on charitable activities

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
		£	£	£
**Charitable activities*				
Activities undertaken directly	47,061	27,809	74,870	78,326
Support costs (note 4)	12,193	9,127	21,321	14,654
	59,254	**36,937**	**96,191**	**92,980**
For the period ended 31 March 2020	**8,278**	**84,702**		**92,980**

*The Trustees consider that there is one charitable activity. Within this there are a number of projects which are discussed in the Trustees' report.

4 Analysis of support costs

	Fundraising 2021	Charitable Activities 2021	Total Funds 2021	Total Funds 2020
	£	£	£	£
Support costs				
Governance (note 5)	-	2,111	2,111	1,217
Information Technology	-	6,441	6,441	5,045
Back Office Support	-	12,769	12,769	8,393
	-	**21,321**	**21,321**	**14,654**

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5 Governance costs

	2021	2020
		£
Governance costs	£	
Independent examination and accountancy fees	1,530	660
Insurance	581	557
	2,111	**1,217**
For the year ended 31 March 2021		
Unrestricted	2,028	1,217
Restricted	83	-
	2,111	**900**

6 Debtors

	2021	2020
	£	£
Grants receivable	46,458	-
Other debtors	581	2,424
	47.039	**2,424**

7 Creditors: Amounts falling due within one year

	2021	2020
	£	£
Accruals	2,258	1,649
Deferred income (see note 8)	6,085	-
Other creditors	24,324	26,708
	32,667	**28,357**

8 Deferred incoming resources

	2021	2020
	£	£
Balance at 1 April	-	45,907
Incoming resources deferred during the year	6,085	-
Amounts released from previous years	-	(45,907)
Balance at 31 March	**6,085**	**-**

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9 Funds

		Opening balance at 1 April 2020	Income/ Gains	Expenditure/ Losses	Transfers	Balance at 31 March 2021
Restricted Funds						
i	Hampshire County Council – Children's Services	-	28,256	30,610	2,354	-
ii	HIWCF	-	2,500	2,500	-	-
iii	Energise Me	-	4,000	3,826	(174)	-
iv	Co-op Community Fund	-	601		(601)	-
		-	**35,357**	**36,937**	**1,579**	**-**
Unrestricted Funds						
	Designated Covid recovery fund	-	-	-	35,000	35,000
	General purposes fund	25,616	106,908	59,254	(36,579)	36,690
		25,616	**106,908**	**59,254**	**(1,579)**	**71,690**

		Opening balance at 1 April 2019	Income/ Gains	Expenditure/ Losses	Transfers	Balance at 31 March 2020
Restricted Funds						
	Big Lottery Fund – Awards for All	-	9,907	9,910	3	-
	Hampshire County Council – Children's Services	697	-	723	26	-
	Hampshire County Council – Children's Services	-	25,915	26,059	144	-
	Hampshire County Council – Health & Justice Innovation	-	30,000	30,034	34	-
	Henry Smith Charity	2,930	-	2930	-	-
	LGBT Consortium	-	9,560	9,560	-	-
	People's Health Trust	1,019	2,035	3,068	14	-
	National Foundation for Youth Music	941	1,250	2,418	227	-
		5,587	**78,667**	**84,702**	**448**	**-**
Unrestricted Funds						
	General purposes fund	18,091	16,251	8,278	(448)	25,616
		18,091	**16,251**	**8,278**	**(448)**	**25,616**

i Provision of funding to run regular youth groups for young LGBT people in Basingstoke, Test Valley and the New Forest. Contract for the financial year 20/21.

ii Provision of funding for a 3 month project to set up of a virtual support group in Hart and Rushmoor

iii Funding to create and send out activity packs to young people during lockdown to promote physical activity

iv Funding for activity packs to re-connect with young people who were isolated due to the pandemic

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10 Analysis of Funds

At 31 March 2021	Net Current Assets £	Total Net Assets £
Restricted Funds		
Restricted funds	-	-
Designated Funds		
Covid recovery fund	35,000	35,000
Unrestricted Funds		
General purposes fund	36,690	36,690
	71,690	**71,690**

At 31 March 2020	Net Current Assets £	Total Net Assets £
Restricted Funds		
Restricted funds	-	-
Unrestricted Funds		
General purposes fund	25,616	25,616
	25,616	**25,616**

11 Trustees' and Key Management Personnel Remuneration and Expenses

In the year ended 31 March 2021 one Trustee received reimbursement of expenses in relation to website hosting and filing fees totalling £82.44 (2020: one trustee received £208). No Trustees received remuneration of any form.

As explained in the Trustees' report, operational management is carried out by another charity, No Limits (South). The Trustee board retains oversight and makes all decisions affecting the delivery of the charity's objectives, and the Trustees consider there are no other key management personnel.