

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 Anthony Douglas James Allen Georgia Hancock Thomas Foote	(resigned 19 October 2021) (resigned 9 November 2020) (appointed 19 August 2021) (appointed 19 August 2021) (appointed 19 August 2021)
Secretary	Lewis Banford	
Registered Charity No.	1147556	
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 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.

Breakout Youth: Trustees' Report and Financial Statements – for the year ended 31 March 2021

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

Breakout Youth: Trustees' Report and Financial Statements – for the year ended 31 March 2021

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 Survey¹. 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

Breakout Youth: Trustees' Report and Financial Statements – for the year ended 31 March 2021

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

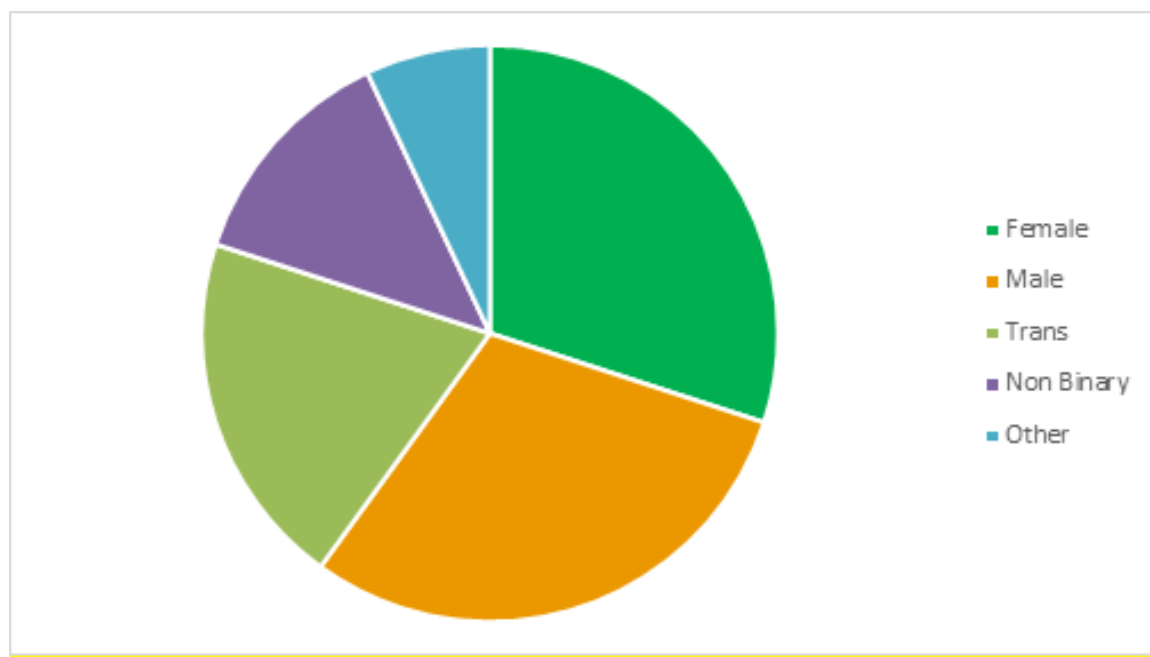
- Two-thirds (64%) of LGBTQ+ people had experienced anti-LGBT+ violence or abuse. Of these, 9 in 10 (92%) had experienced verbal abuse, 3 in 10 (29%) had experienced physical violence and 2 in 10 (17%) had experienced sexual violence.
- Only 1 in 3 respondents who wanted or needed support were able to 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:

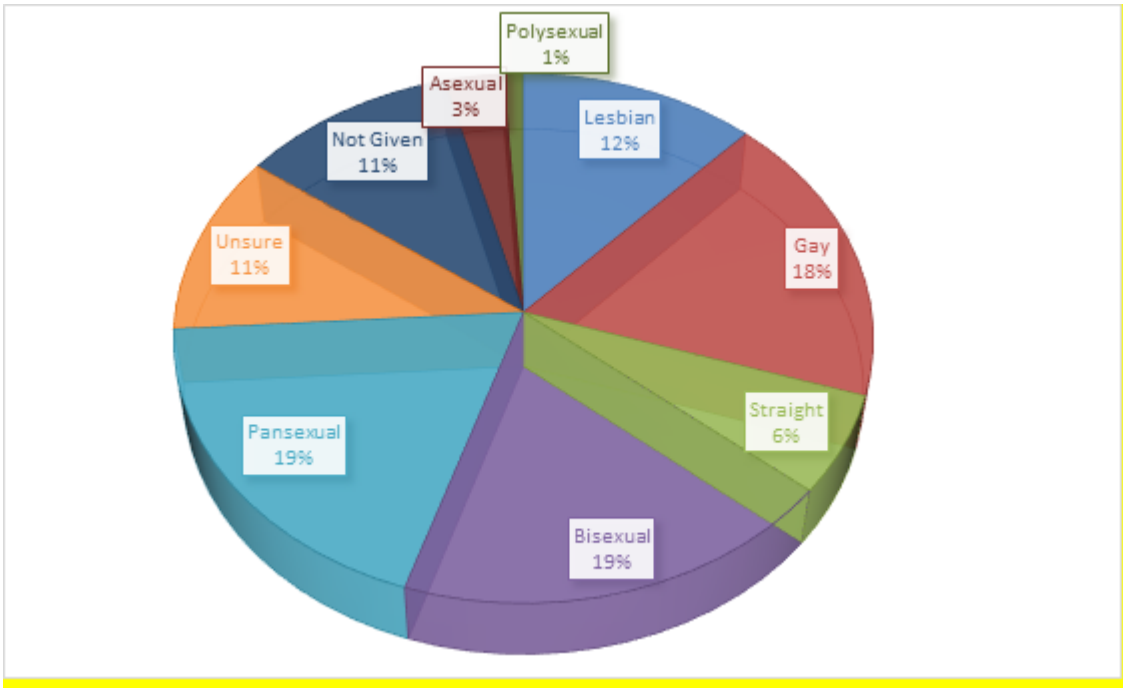


² Galop is a leading UK based LGBTQ+ charity anti-violence and abuse charity - Hate Crime Report 2021 - galop.org.uk/wp-content/uploads/2021/06/Galop-Hate-Crime-Report-2021-1.pdf

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

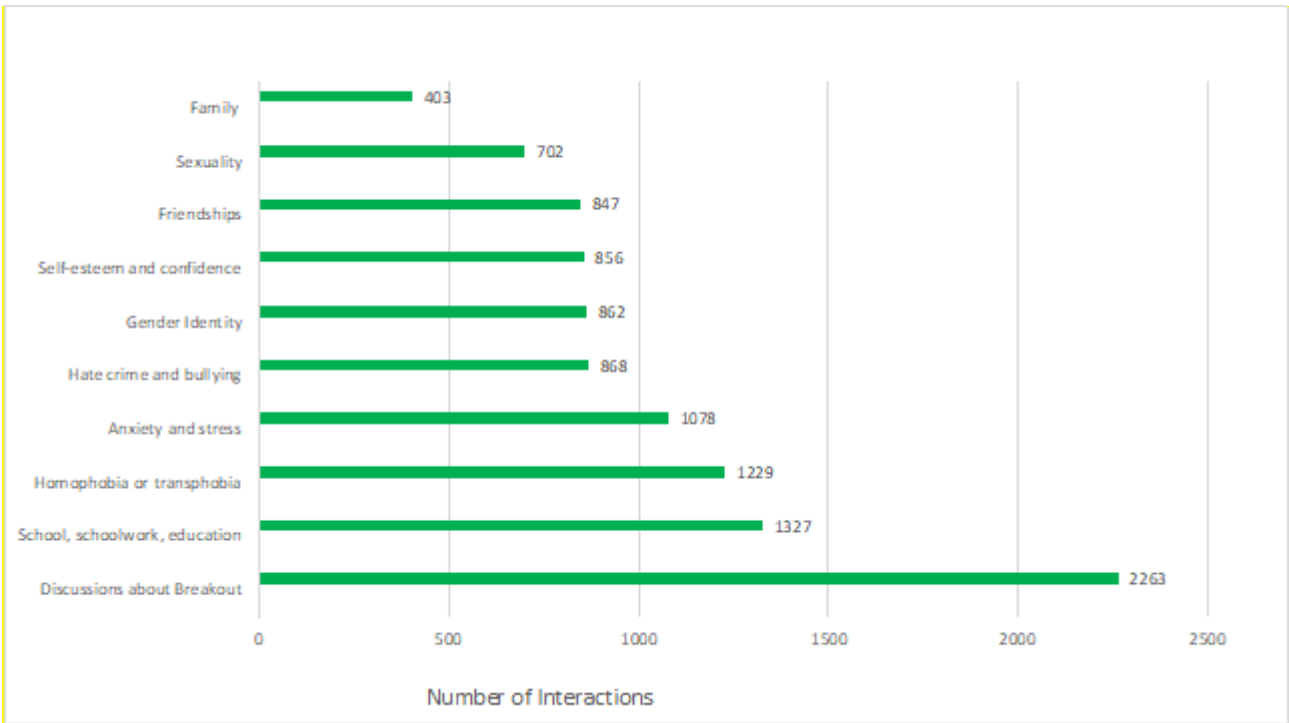
Breakout Youth: Trustees' Report and Financial Statements – for the year ended 31 March 2021

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:



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

Breakout Youth: Trustees' Report and Financial Statements – for the year ended 31 March 2021

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

Breakout Youth: Trustees' Report and Financial Statements – for the year ended 31 March 2021

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

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

*Breakout Youth: Trustees' Report and Financial Statements – for the year ended 31 March 2021***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.

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	
		<u>104,356</u>		<u>53,973</u>	
Creditors: Amounts falling due within one year	7, 8	(32,667)		(28,357)	
		<u></u>		<u></u>	
Net Current Assets			<u>71,690</u>		<u>25,616</u>
Total Assets less Current Liabilities			71,690		25,616
Total Net Assets			<u>71,690</u>		<u>25,616</u>
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		-
			<u>71,690</u>		<u>25,616</u>

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 Banford

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

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 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 purposes. 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	3,591	601	4,192	3,398
Incoming Resources				
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 £
<i>Grants</i>				
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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	Unrestricted Funds 2021	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<i>Donations and Similar Incoming Resources</i>				
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
<i>Income from Charitable Activities</i>				
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 £
<i>*Charitable activities</i>				
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 £
<i>Support costs</i>				
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

*Breakout Youth: Trustees' Report and Financial Statements – for the year ended 31 March 2021***5 Governance costs**

	2021 £	2020 £
<i>Governance costs</i>		
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	-

*Breakout Youth: Trustees' Report and Financial Statements – for the year ended 31 March 2021***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

	Net Current Assets £	Total Net Assets £
At 31 March 2021		
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
	Net Current Assets £	Total Net Assets £
At 31 March 2020		
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.