

Registered Charity Number: 1180296
Company number: 11537821

BREAKOUT YOUTH

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

Table of Contents

Breakout Youth	3
Trustees' Report for the year ended 31 March 2022	3
Charity Reference and Administrative Details.....	3
Trustees' Report for the year ended 31 March 2022	4
Objectives.....	4
Vision.....	4
Purpose	4
Structure, Governance, and Management	4
Financial Review	5
Activities, Achievements, and Performance – Our Impact.....	6
Data Collection, Demographics & Results	7
COVID-19 Pandemic	11
Independent Examiner's Report to the Trustees of Breakout Youth	14
Statement of Financial Activities for the year ended 31 March 2022	15
Balance Sheet as at 31 March 2022	16
Notes (forming part of the financial statements) for the year ended 31 March 2022	17

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

Charity Reference and Administrative Details

Trustees	Lewis Banford Robert Anscombe-Gates Daniel Langrish-Beard Josh Stevenson James Allen Georgia Hancock Thomas Foote Gina McGee Tania Pacheco Bhavin Dedhia	(resigned 11 July 2022) (appointed 19 August 2021) (appointed 19 August 2021) (appointed 19 August 2021) (appointed 13 December 2021) (appointed 7 March 2022) (resigned 19 October 2021)
Secretary	Lewis Banford	
Registered Charity No.	1180296	
Company No.	11537821	
Principal Office	c/o No Limits 35 The Avenue Southampton SO17 1XN	<i>(Copies of financial statements can be obtained from this address)</i>
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 LGBTQ+ 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

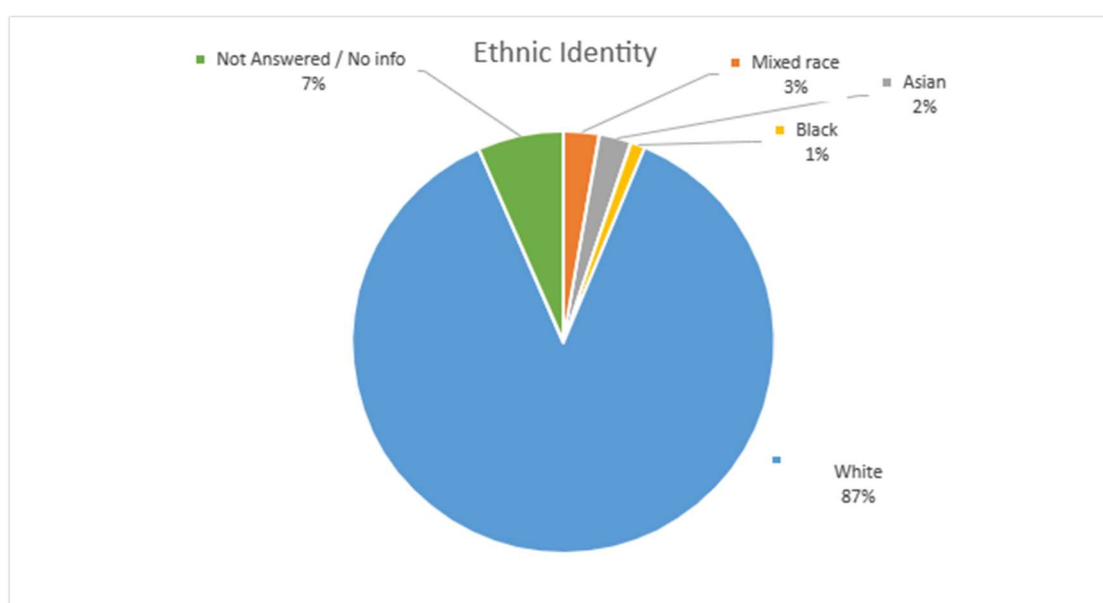
Data collected across Breakout Youth's services is handled by our Charity partner No Limits (South). Records for the period show that we had a total of 11,461 interactions with 365 individual young people across the Charity. From these interactions, 16% of these were attendances at youth groups and other 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.

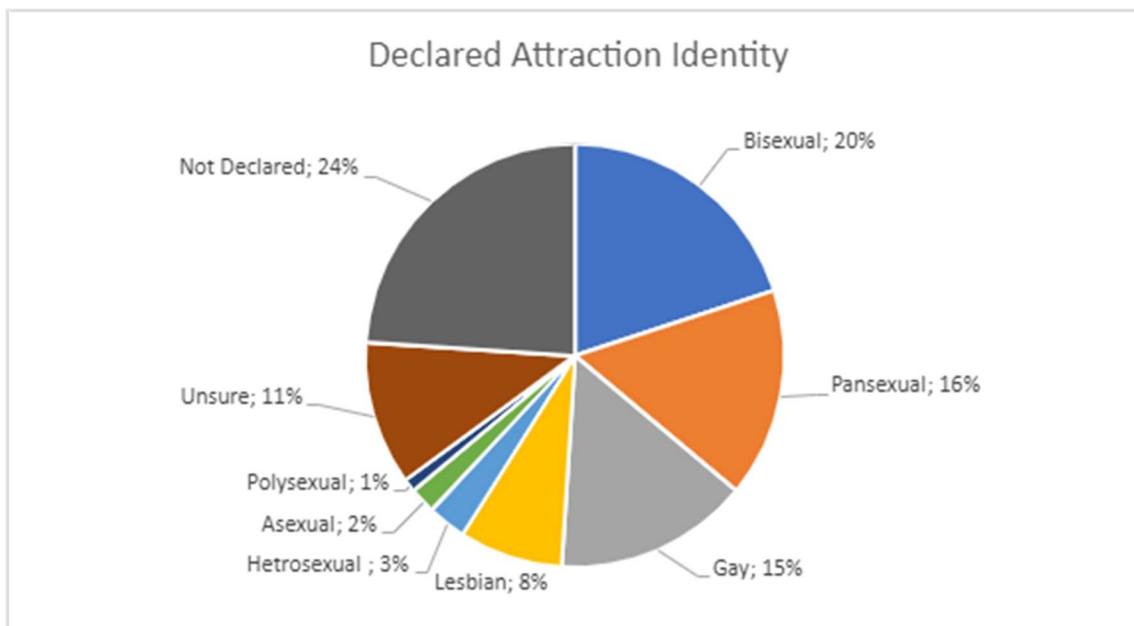
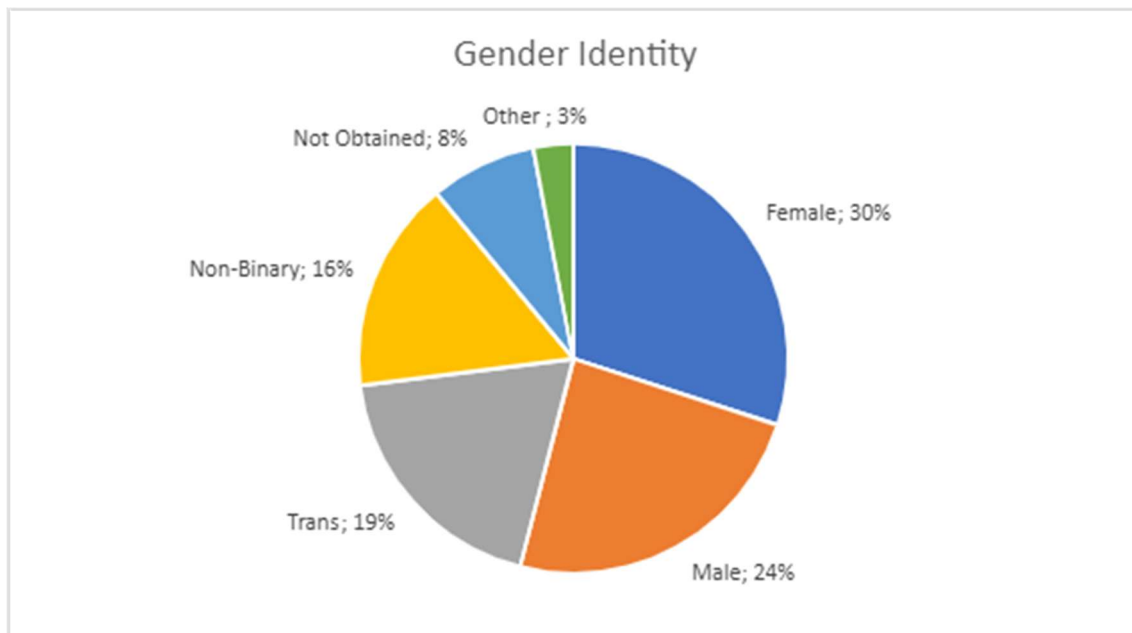
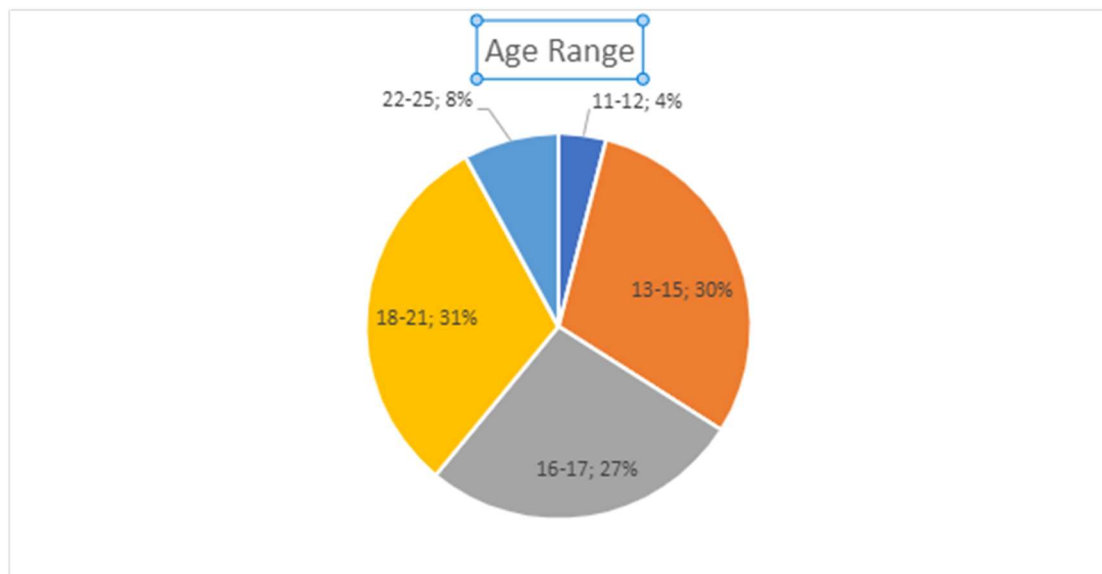
	Number of virtual youth groups delivered	Number of in-person youth groups delivered	Number of attendances at virtual youth groups	Number of attendances at in-person youth groups
Southampton	40	4	280	51
Isle of Wight	27	16	200	148
Basingstoke	37	7	258	55
Marchwood	25	18	181	87
New Milton	29	15	174	90
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:



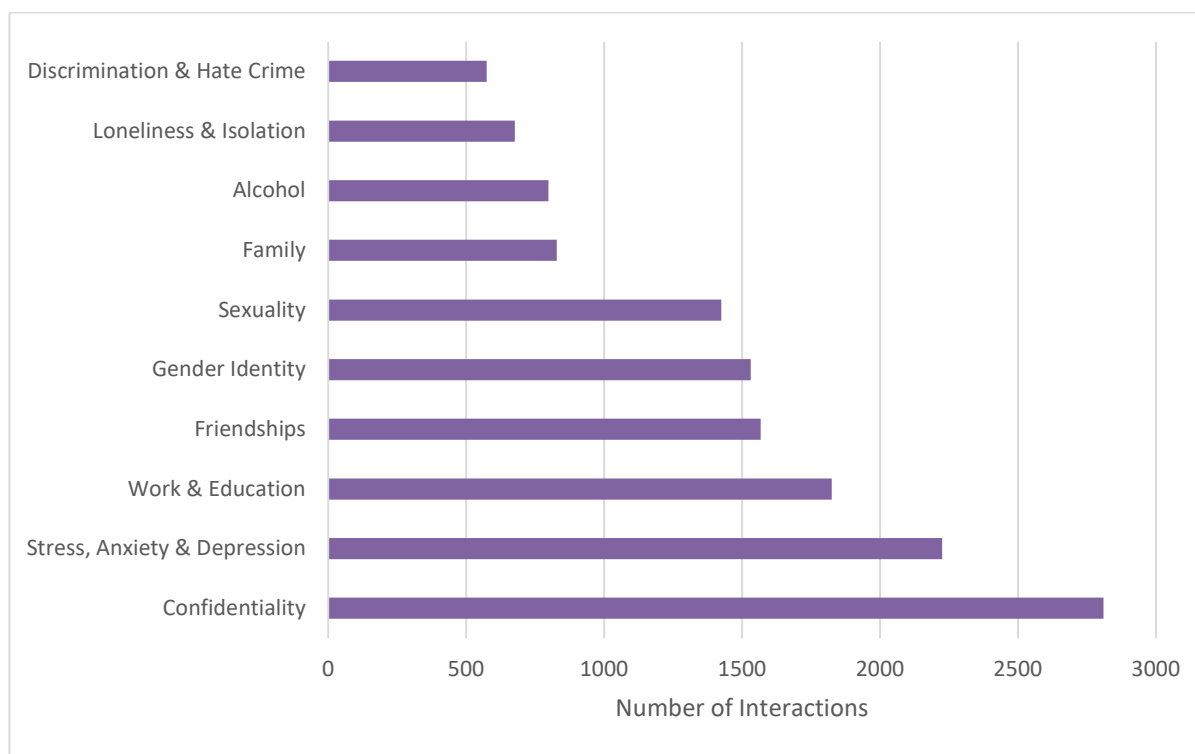
² www.stonewall.org.uk/system/files/shut_out_2020.pdf

³ www.justlikeus.org/blog/2021/11/25/research-report-growing-up-lgbt-bullying/



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
<u>TOTAL</u>	<u>231</u>

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
<u>TOTAL</u>	<u>331</u>

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.cnn.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').

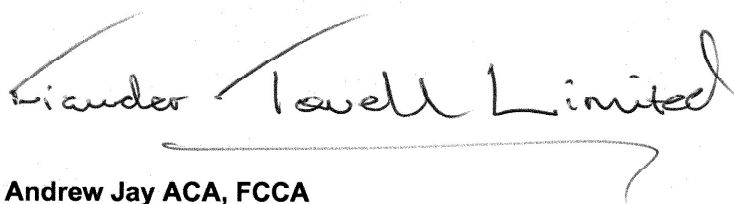
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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.



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		<u>116,733</u>		<u>57,318</u>	
		249,328		104,357	
Creditors: Amounts falling due within one year	7, 8	<u>(132,814)</u>		<u>(32,667)</u>	
Net Current Assets			<u>116,514</u>		<u>71,690</u>
Total Assets less Current Liabilities			116,514		71,690
Total Net Assets			<u>116,514</u>		<u>71,690</u>
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		<u>-</u>		<u>-</u>
			<u>116,514</u>		<u>71,690</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.

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 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.

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 £
<i>Grants</i>				
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 £
<i>Donations and Similar Incoming Resources</i>				
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
<i>Income from Charitable Activities</i>				
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 £
<i>*Charitable activities</i>				
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 £
<i>Support costs</i>				
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
	£	£
<i>Governance costs</i>		
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

	Net Current Assets £	Total Net Assets £
At 31 March 2022		
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

	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

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.