

Registered Charity Number: 1180296  
Company number: 11537821

**BREAKOUT YOUTH**  
**TRUSTEES' REPORT AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

## Table of Contents

Breakout Youth.....	3
Trustees' Report for the year ended 31 March 2023.....	3
Charity Reference and Administrative Details.....	3
Trustees' Report for the year ended 31 March 2023.....	4
Objectives.....	4
Vision.....	4
Purpose.....	4
Structure, Governance, and Management.....	4
Financial Review.....	5
Activities, Achievements, and Performance – Our Impact.....	6
Independent Examiner's Report to the Trustees of Breakout Youth.....	12
Statement of Financial Activities for the year ended 31 March 2023.....	13
Balance Sheet as at 31 March 2023.....	14
Notes (forming part of the financial statements) for the year ended 31 March 2023.....	15

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

### **Charity Reference and Administrative Details**

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

## **Trustees' Report for the year ended 31 March 2023**

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

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's memorandum and articles (its governing document), the Charities Act 2011, Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

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

### **Objectives**

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

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

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

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

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

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

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

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

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

## **Financial Review**

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

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

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

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

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

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

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

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

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

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

## **Activities, Achievements, and Performance – Our Impact**

### **Youth Work Programme**

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

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

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

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

### **Support in numbers**

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

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

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

### Individual Support

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

### Training and Awareness Sessions

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

### Staffing

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

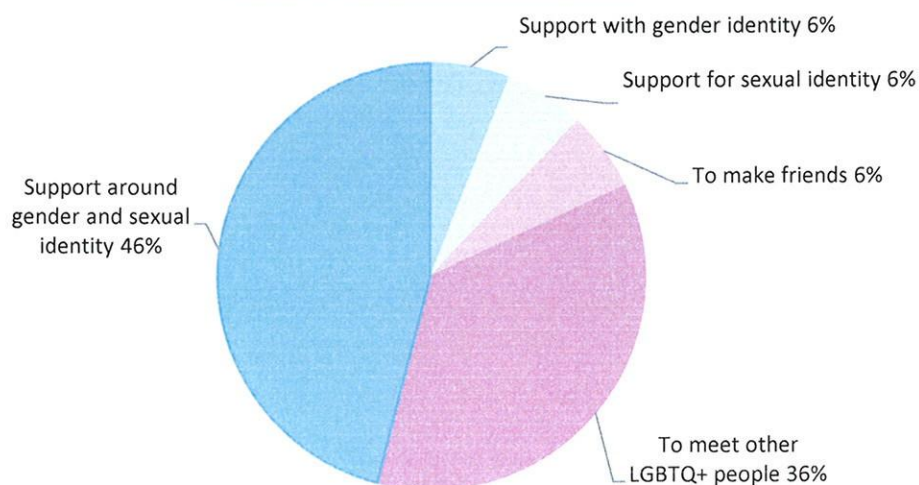
Staff development was a priority in this period, in response to the increased complexity and need presented by CYP. In 2022-2023, staff attended 715 hours of training and development.

### Referrals

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

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

### Presenting Issue for CYP 2022/3



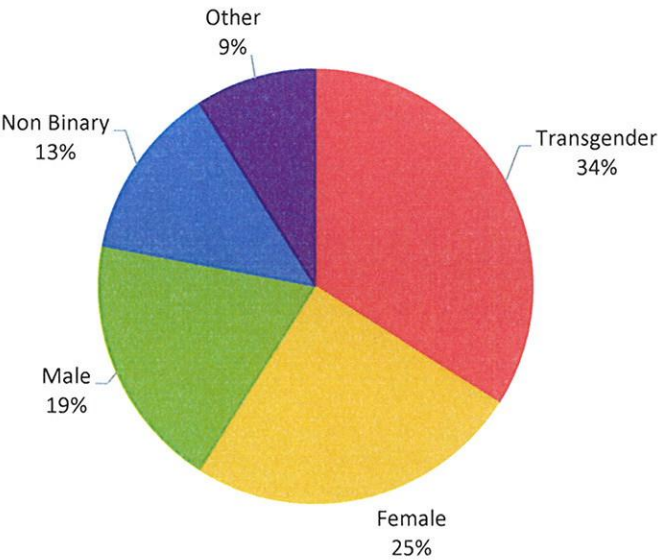


**Data Collection, Demographics & Results**

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

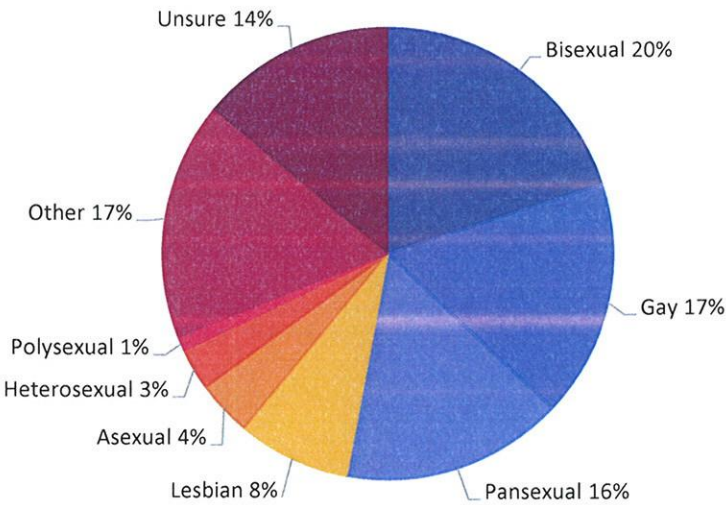
Demographic data collected on the young people attending our groups and accessing our services is as follows:

Declared Gender Identity of CYP supported 2022/3

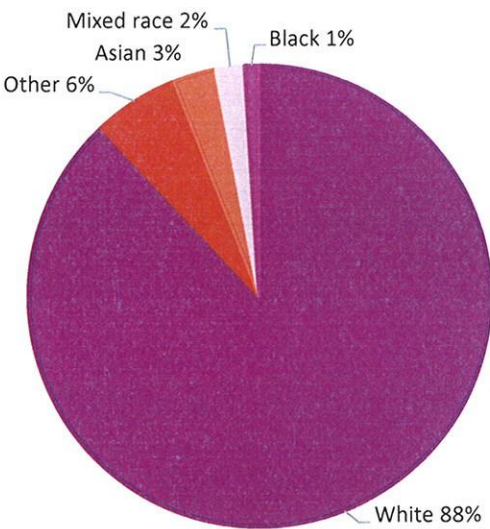




Declared attraction identity of CYP supported 2022/3



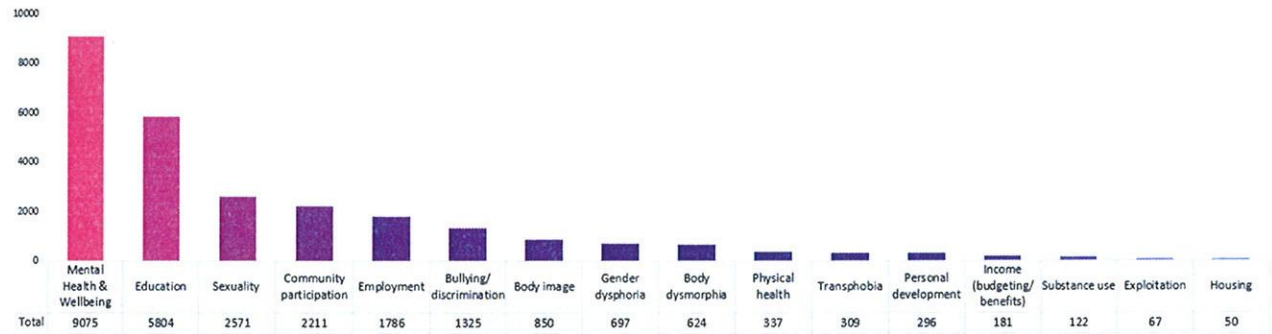
Ethnicity of CYP supported 2022/3



**Event Recording**

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

Interactions Recorded 2022/3



### **Additional Sessions**

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

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

### **Vulnerabilities Identified**

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

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

### **Youth Group Themes**

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

### **Breakout Youth Pride Prom Event**

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

### **Feedback received from Children & Young People (CYP):**

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

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

#### **Feedback from parents and care givers:**

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

#### **Financial & Strategic Partners**

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

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

#### **Declaration**

Approved by the Trustees and signed on their behalf by:



**Lewis Banford**  
Treasurer

Date: 16/10/2023

Breakout Youth  
35 The Avenue  
Southampton

## Independent Examiner's Report to the Trustees of Breakout Youth

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

### Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

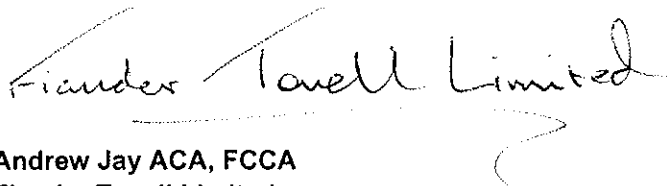
### Independent examiner's report

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Andrew Jay ACA, FCCA**  
**Fiander Tovell Limited**  
**Chartered Accountants**

Stag Gates House  
63/64 The Avenue  
Southampton  
Hampshire  
SO17 1XS

Date: 29/11/23

## Statement of Financial Activities for the year ended 31 March 2023

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

All income and expenditure derive from continuing activities.

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

## Balance Sheet as at 31 March 2023

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

Signed on behalf of the board of trustees



Date: 16.10.23

Company registration number: 11537821

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

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

### 1 Principal Accounting Policies

#### *Charity Information*

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

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

#### *Basis of Preparation*

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

The financial statements have been prepared in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities: applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)", issued on 16 July 2014 and amended on 2 February 2016, and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

#### *Going Concern*

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

#### *Fund Accounting*

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donor or which have been raised by the charity for specific 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 2023	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Grants	47,000	110,411	157,411	130,380
Donations & Similar Incoming Resources	9,000	-	9,000	13,245
Charitable Activities	66,045	-	66,045	37,189
	<b>122,045</b>	<b>110,411</b>	<b>232,456</b>	<b>180,814</b>

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

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

**Note 2 contd**

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

**3 Analysis of expenditure on charitable activities**

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

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

**4 Analysis of support costs**

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

**5 Governance costs**

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

## 6 Debtors

	2023 £	2022 £
Grants receivable	-	132,595
Other debtors	5,650	-
	<b>5,650</b>	<b>132,595</b>

## 7 Creditors: Amounts falling due within one year

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

## 8 Deferred incoming resources

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

## 9 Funds

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

**9 Funds contd**

	Opening balance at 1 April 2021	Income/ Gains	Expenditure/ Losses	Transfers	Balance at 31 March 2022
<b>Restricted Funds</b>					
BLF – Reaching communities	-	42,712	42,712	-	-
OPCC	-	22,500	22,500	-	-
Tudor Trust	-	2,000	1,845	(155)	-
Donations	-	1,378	1,378	-	-
	-	<b>68,590</b>	<b>68,435</b>	<b>(155)</b>	-
<b>Unrestricted Funds</b>					
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
	<b>71,690</b>	<b>180,814</b>	<b>135,990</b>	-	<b>116,514</b>

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

**10 Analysis of Funds**

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

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

# 11 Trustees' and Key Management Personnel Remuneration and Expenses

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

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