

Registered Charity Number: 1180296
Company number: 11537821

BREAKOUT YOUTH

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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

Charity Reference and Administrative Details

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

Trustees' Report for the year ended 31 March 2024

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

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

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

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

Charitable Objectives

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

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

Vision

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

Purpose

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

Structure, Governance, and Management

Structure

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

Governance

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

Trustees meet in dedicated sub-committees¹ to discuss detailed matters. In addition, the Board of Trustees meets for a bi-annual Strategy Away Day. Within this reporting period the Board of Trustees met 8 times – four quarterly meetings, two extra-ordinary sessions, and two Strategy Away Days.

Trustees

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

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

Management

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

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

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

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

Financial Review

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

¹ Operations & Training, Finance & Fundraising, Marketing & Communications, Risk, Compliance, Policy, & Audit.

² No Limits (South) is a company limited by guarantee (no. 04183173) and a registered charity (no. 1088835).

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

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

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

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

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

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

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

Activities, Achievements, and Performance – Our Impact

Youth Work Programme

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

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

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

Support in numbers

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

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

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

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

Individual Support

We continued to deliver individual support across the charity via face-to-face and video call support sessions. Themes covered in these individual support sessions included; experiencing homophobia/ transphobia, reporting Hate Crime, housing, benefits and budgeting, support around familial and peer relationships, harm reduction and keeping safe, health (mental, physical and sexual), education, employment and work experience, mental and emotional wellbeing and safety planning. There were 810 of these 1:1 support sessions delivered in 2023-2024.

Training and Awareness Sessions

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

Staffing

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

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

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

Referrals

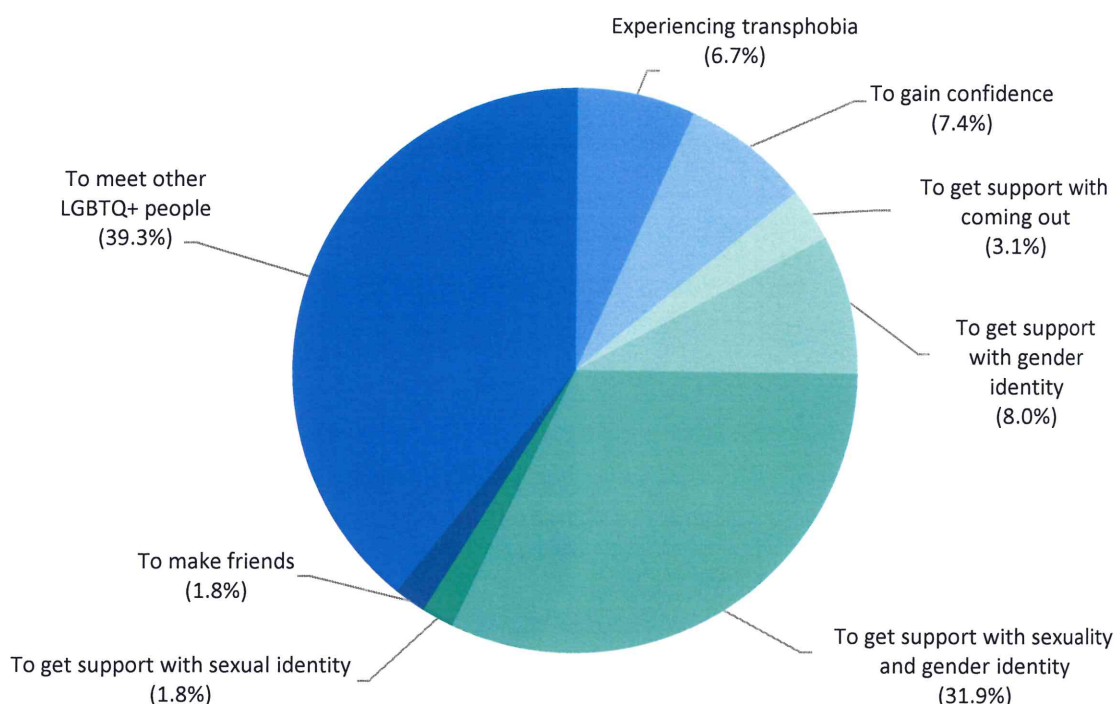
There were 163 referrals received to the service in 2023-2024, these came from the following areas:

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

Presenting issue:

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

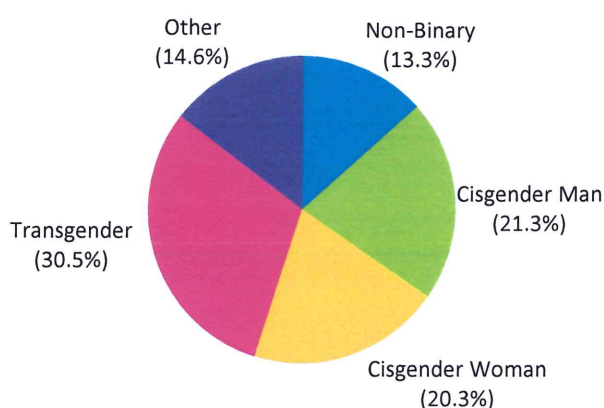
Presenting Issues of CYP 2023/24



Data Collection, Demographics & Results

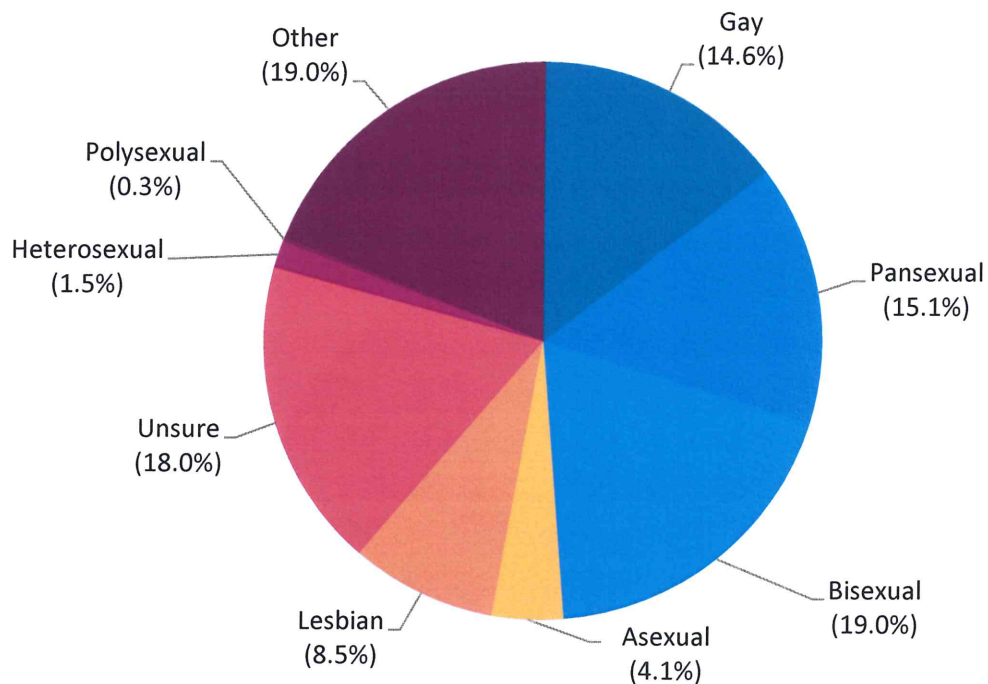
Data collected across Breakout Youth's services is handled by our charity partner No Limits (South). Records for the period show that there were a total of 15,072 interactions recorded for 390 CYP. An interaction is any contact with a CYP (group attendance, 1:1 attendance, phone calls, emails, text messages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

Declared Gender Identity of CYP supported 2023/24

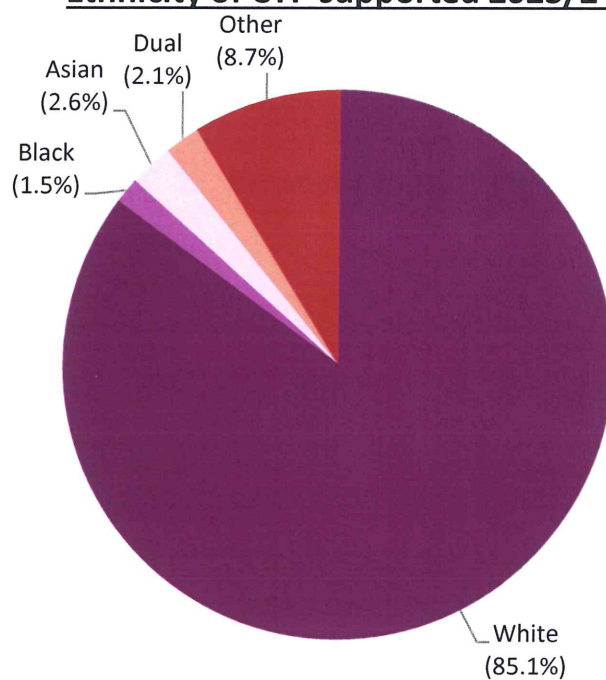


Demographic data collected on the young people attending our groups and accessing our services is as follows:

Declared Attraction Identity of CYP supporting 2023/24



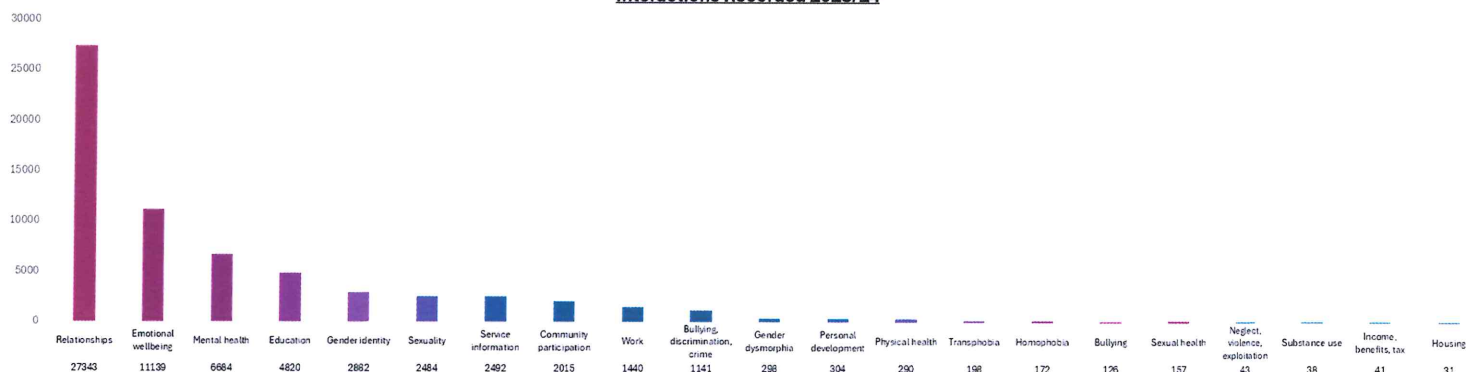
Ethnicity of CYP supported 2023/24



Event Recording

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

Interactions Recorded 2023/24



Vulnerabilities Identified

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

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

Additional Sessions

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

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

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

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

Youth Group Themes

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

Breakout Youth Pride Prom Event

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

Breakout Youth 30th Anniversary

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

Research and Projects

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

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

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

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

Feedback received from Children & Young People (CYP):

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

Financial & Strategic Partners

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

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

Declaration

Approved by the Trustees and signed on their behalf by:



Lewis Banford
Secretary & Treasurer

Date: 02 December 2024

Breakout Youth
35 The Avenue
Southampton
SO17 1XN

Independent Examiner's Report to the Trustees of Breakout Youth

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

Responsibilities and basis of report

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

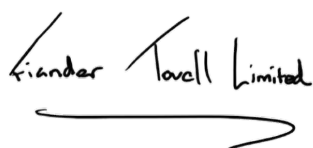
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

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

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

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



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

Date: 6 December 2024

Statement of Financial Activities for the year ended 31 March 2024

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

All income and expenditure derive from continuing activities.

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

Balance Sheet as at 31 March 2024

	Note	31 March 2024		31 March 2023	
		£	£	£	£
Current Assets					
Debtors	6	1,964		5,650	
Cash at bank and in hand		161,564		164,000	
		<u>163,528</u>		<u>169,650</u>	
Creditors: Amounts falling due within one year	7, 8	(64,898)		(40,240)	
		<u></u>		<u></u>	
Net Current Assets			<u>98,630</u>		<u>129,410</u>
Total Assets less Current Liabilities			98,630		129,410
Total Net Assets			<u><u>98,630</u></u>		<u><u>129,410</u></u>
The Funds of the Charity					
Unrestricted Funds					
Unrestricted funds	9, 10		98,630		97,175
Designated Funds					
Covid recovery fund	9, 10		-		20,000
Business transformation fund	9, 10		-		12,000
Restricted Funds					
Restricted funds	9, 10		-		235
			<u><u>98,630</u></u>		<u><u>129,410</u></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 2nd December 2024.

Signed on behalf of the board of trustees



Date: 02/12/2024

Company registration number: 11537821

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

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

1 Principal Accounting Policies

Charity Information

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

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

Basis of Preparation

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

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

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

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

Going Concern

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

Fund Accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donor or which have been raised by the charity for specific 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 2024	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Grants	64,836	75,865	140,701	157,411
Donations & Similar Incoming Resources	16,916	7,967	24,883	9,000
Charitable Activities	74,096	-	74,096	66,045
	155,848	83,832	239,680	232,456

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

Note 2 contd

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

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

3 Analysis of expenditure on charitable activities

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

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

4 Analysis of support costs

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

5 Governance costs

	2024	2023
	£	£
<i>Governance costs</i>		
Independent examination fees	2,460	1,470
Insurance	846	729
Trustee costs	202	2,220
	3,508	4,419
For the year ended 31 March 2024		
Unrestricted	3,508	3,459
Restricted	-	960
	3,508	4,419

6 Debtors

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

7 Creditors: Amounts falling due within one year

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

8 Deferred incoming resources

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

9 Funds

	Opening balance at 1 April 2023	Income/ Gains	Expenditure/ Losses	Transfers	Balance at 31 March 2024
Restricted Funds					
i BLF – Reaching communities	-	67,285	67,355	70	-
ii Quilter Foundation	-	2,219	2,220	1	-
iii North Hants CCG	235	-	235	-	-
iv Beacon Lodge Charitable Trust	-	6,361	6,361	-	-
v Other	-	7,967	7,967	-	-
	235	83,832	84,138	71	-

Unrestricted Funds					
Designated Covid recovery fund	20,000	-	20,000	-	-
Designated Business transformation fund	12,000	-	12,000	-	-
General purposes fund	97,175	155,848	154,322	(71)	98,630
	129,410	239,680	270,460	-	98,630

	Opening balance at 1 April 2022	Income/ Gains	Expenditure/ Losses	Transfers	Balance at 31 March 2023
Restricted Funds					
BLF – Reaching communities	-	86,015	86,211	196	-
OPCC	-	5,625	5,825	200	-
North Hants CCG	-	16,651	16,004	(412)	235
Beacon Lodge Charitable Trust	-	2,120	2,136	16	-
	-	110,411	110,176	-	235

Unrestricted Funds					
Designated Covid recovery fund	35,000	-	15,000	-	20,000
Designated Business transformation fund	14,000	-	2,000	-	12,000
General purposes fund	67,514	122,045	92,384	-	97,175
	116,514	232,456	219,560	-	129,410

- i Funding to provide weekly groups across Hampshire along with 1:1 support as appropriate
- ii Provision of specialist therapeutic counselling for those who need more support than youth workers can provide
- iii Expansion of 1:1 support and the creation of a virtual group
- iv Provision of 1:1 and group support to parents and families to help them support their children with the issues they are facing.
- v Funding for Pride Prom and gifts in kind including raffle prizes for 30th anniversary event

10 Analysis of Funds

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

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

11 Trustees' and Key Management Personnel Remuneration and Expenses

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

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