

Registered Charity Number: 1180296
Company number: 11537821

BREAKOUT YOUTH

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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

Charity Reference and Administrative Details

Trustees	Lewis Banford Thomas Foote Dr Richard Green Adrian Houghton Robert Kernohan Sophie Parker Georgia Hancock Josh Stevenson	(appointed 20 January 2025) (appointed 02 September 2024) (resigned 05 January 2025) (resigned 29 December 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	David Fields Chartered Management Accountant Daybooks 44 Pennington Close Colden Common Winchester Hampshire SO21 1UR	
Bankers	The Co-operative Bank 61 Above Bar Street Southampton SO14 7DZ	

Trustees' Report for the year ended 31 March 2025

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

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

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

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

Charitable Objectives

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

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

Vision

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

Purpose

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

Structure, Governance, and Management

Structure

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

Governance

Breakout Youth is governed by a Board of Trustees which meets quarterly to consider reports on the operation of the charity, its finances and fundraising activity, safeguarding, risks, and specific items for decision making. Extra-ordinary sessions of the Board of Trustees may be called as required. Between quarterly meetings Trustees meet in dedicated sub-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 7 times – four quarterly meetings, one extra-ordinary sessions, and two Strategy Away Days.

Trustees

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

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

Management

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

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

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

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

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

Financial Review

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

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

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

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

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

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

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

Activities, Achievements, and Performance – Our Impact

Youth Work Programme

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

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

<ul style="list-style-type: none">Southampton 11-16's Youth Group	<ul style="list-style-type: none">Southampton 17-25's Youth Group
<ul style="list-style-type: none">Basingstoke Youth Group	<ul style="list-style-type: none">Andover Youth Group
<ul style="list-style-type: none">New Milton Youth Group	<ul style="list-style-type: none">Marchwood Youth Group
<ul style="list-style-type: none">Isle of Wight Youth Group	<ul style="list-style-type: none">Breakout Hampshire Online Youth Group

Support in Numbers

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

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

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

Individual Support

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

Training and Awareness Sessions

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

Staffing

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

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

Referrals

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

Hampshire	60
Southampton	34
Isle of Wight	45

Presenting issue:

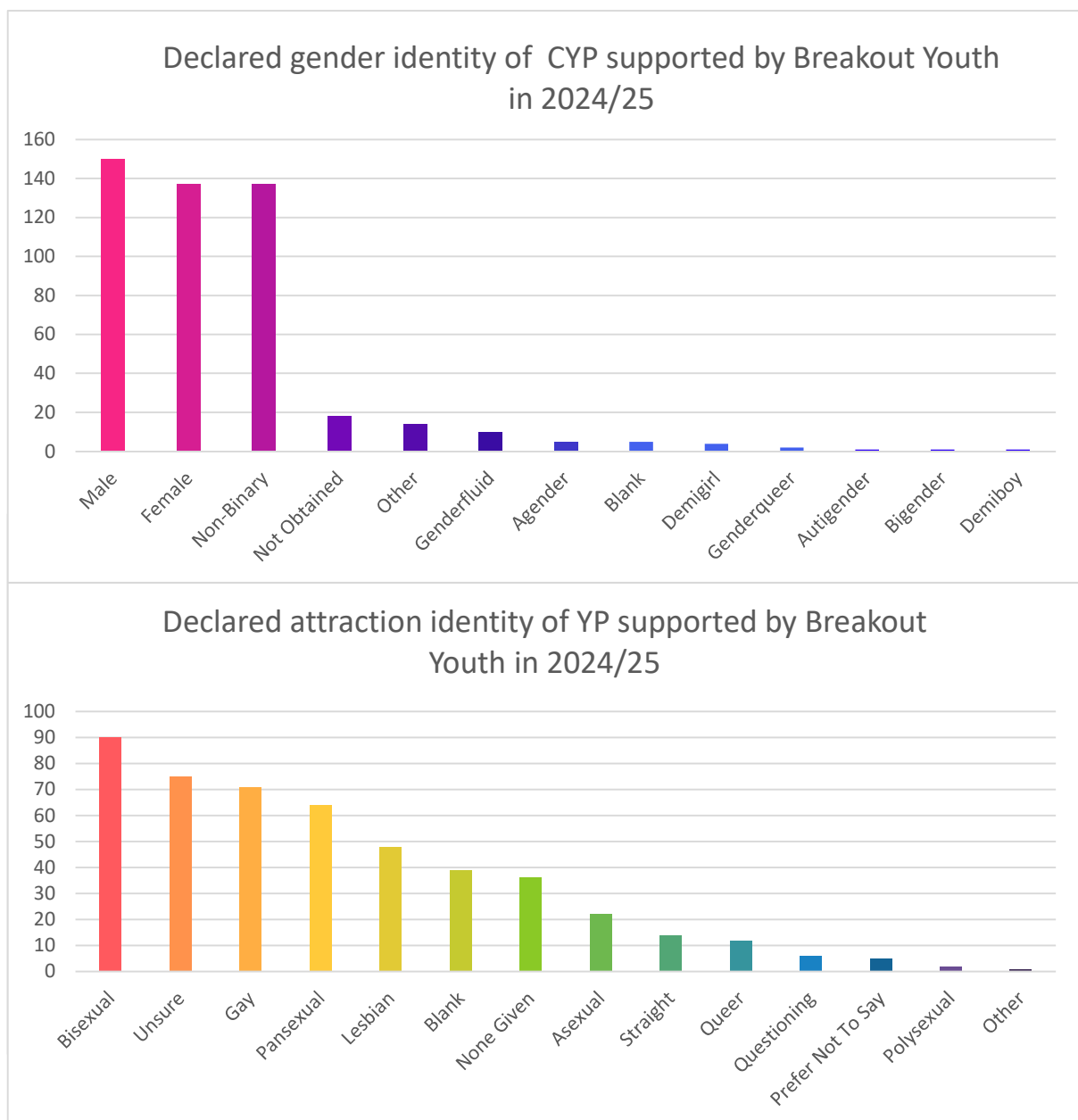
To meet other LGBTQ+ people	62
To get support with Sexuality and Gender identity	58
Experiencing Transphobia	11
To get support with Gender Identity	3
To get support with sexual identity	2
Experiencing Homophobia	2
To make friends	1

Data Collection, Demographics & Results

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

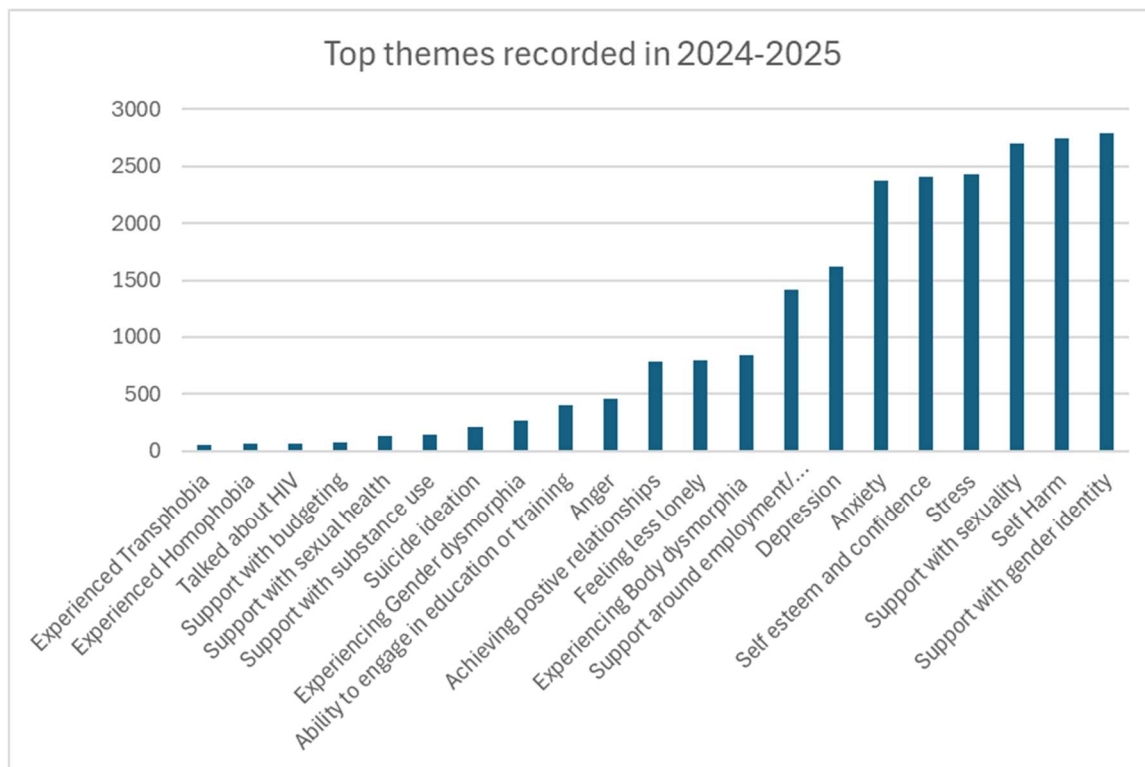
Breakout Youth also delivered additional activity sessions such as trips to the theatre and Avon Tyrell Activity Centre.

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



Event Recording

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



Vulnerabilities Identified

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

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

Additional Sessions

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

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

Isle of Wight Pride	Engaged with approx. 160 people
Basingstoke Pride	Engaged with approx. 130 people
Andover Pride	Engaged with approx. 52 people
Other Wellbeing/ Pride events <ul style="list-style-type: none"> • Peter Symonds Pride • Basingstoke Council Pride • Sparsholt Pride • Barton Peveril • HTP wellbeing event • IOW College Fayre • Taunton's College Wellbeing event • IOW Riverfest • Andover Surviving Summer event • The Foyer • Fleet Services event 	Engaged with approx. 668 people
OTHER- Promotional events, Local Children Partnership, Youth forums, Open Days, School sessions, Community Events (61 events)	Approx 917 YP and professionals
TOTAL	2106

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

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

Youth Group Themes

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

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

5 Year Strategy

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

Breakout Youth Pride Prom Event

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

CAF Keystone Resilience Funding

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

NHS 10-Year Plan consultation

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

Awards and recognition

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

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

Feedback received from Children & Young People (CYP):

"Breakout has helped me to connect with people who can help me with my mental health"

"Breakout is a great group for people who are finding themselves. It encourages kindness and unity for those who might or might not be part of the LGBTQ+ community and creates bonds between people with similarities"

"Breakout has given me a place where I can be myself without judgment and the people that organise events are amazing"

"Breakout is amazing and has helped me grow more comfortable with myself"

"Breakout has helped me have a voice when people don't take me seriously"

"Breakout Provide Prom is always great to attend. You can tell and see how much work and preparation go into this event. Roll on Pride Prom 2025. It has been fun and great to see. It evolves year after year and gets better"

"I think it's a great way for people who may be part of the LGBTQ+_ community or allies to find 'their people' and make new friends"

"I like having a safe space to exist freely"

"Breakout has given me insight into youth work and is fuelling a future career path passion"

"Breakout allows me to socialise and encourages a welcoming space to myself"

"My confidence has improved since coming to group"

"Breakout is a place where I can be respected for who I am"

"Breakout helps me find friendships and community"

"This year makes 3 years of attending breakout and every year I try not to write the same but I feel Breakout has changed my life (for the better) and has given me more confidence to be myself and be who I am. I have always felt a bit shy but since arriving/ attending Breakout, I have achieved a lot and accomplished many things I never dreamed I would"

"Breakout is great! You can be yourself and don't have to worry about discrimination or being triggered"

Financial & Strategic Partners

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

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

Independent Examiner's Report to the Trustees of Breakout Youth

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

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Chartered Institute of Management Accountants, which is one of the listed bodies.

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

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

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



David Fields

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

Date: 16 December 2025

Statement of Financial Activities for the year ended 31 March 2025

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

All income and expenditure derive from continuing activities.

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

Balance Sheet as at 31 March 2025

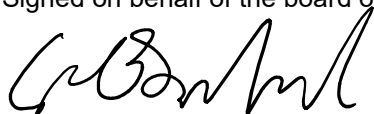
	Note	31 March 2025 £	31 March 2024 £
Current Assets			
Debtors	6	2,982	1,964
Cash at bank and in hand		<u>180,224</u>	<u>161,564</u>
		183,206	163,528
Creditors: Amounts falling due within one year	7, 8	<u>(68,511)</u>	<u>(64,898)</u>
Net Current Assets		<u>114,695</u>	<u>98,630</u>
Total Assets less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



Lewis Banford
Vice-Chair of Trustees

Date: 9 December 2025

Company registration number: 11537821

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

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

1 Principal Accounting Policies

Charity Information

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

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

Basis of Preparation

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

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

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

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

Going Concern

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

Fund Accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donor or which have been raised by the charity for specific 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 2025	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Grants	104,167	90,046	194,212	140,701
Donations & Similar	40,098	10,179	50,278	24,883
Incoming Resources				
Charitable Activities	68,913	-	68,913	74,096
	213,178	100,225	313,403	239,680

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

Note 2 contd

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

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

3 Analysis of expenditure on charitable activities

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

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

4 Analysis of support costs

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

5 Governance costs

	2025	2024
	£	£
Governance costs		
Independent examination fees	2,400	2,460
Insurance	1,219	846
Trustee costs	-	202
	3,619	3,508
For the year ended 31 March 2025		
Unrestricted	2,400	3,508
Restricted	1,219	
	3,619	3,508

6 Debtors

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

7 Creditors: Amounts falling due within one year

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

8 Deferred incoming resources

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

9 Funds

		Opening balance at 1 April 2024	Income/ Gains	Expenditure/ Losses	Transfers	Balance at 31 March 2025
Restricted Funds						
i	BLF – Reaching communities	-	75,000	72,634	-	2,366
ii	Quilter Foundation	-	5,274	5,284	10	-
iii	HIWCF	-	9,772	6,084	-	3,688
	Other	-	10,179	10,129	-	50
		-	100,225	94,130	10	6,105

Unrestricted Funds						
	Designated Business transformation fund	-	-	-	8,590	8,590
	General purposes fund	98,630	213,178	203,208	(8,600)	100,000
		98,630	213,178	203,208	(10)	108,590

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

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

- i Funding to provide weekly groups across Hampshire and IOW along with 1:1 support as appropriate.
- ii Provision of specialist therapeutic counselling for young people who need more therapeutic support than youth workers can provide.
- iii Funding to deliver two projects. One project on the IOW to support young people with healthy eating and budgeting. One project in the New Forest to deliver youth group sessions at our New Milton and Marchwood groups to support health and wellbeing, confidence building and building social networks.

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

10 Analysis of Funds

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

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

11 Trustees' and Key Management Personnel Remuneration and Expenses

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

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