

BREATHE YOUTH

England & Wales · Charity number 1180351

Details

Other names BREATHE

Status Registered

Legal form CIO

Registered 2018-10-17

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: 1. TO ACT AS A RESOURCE FOR CHILDREN AND YOUNG PEOPLE UP TO THE AGE OF 25 LIVING IN THE FOREST OF DEAN DISTRICT BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF:(A) ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS;(B) ADVANCING EDUCATION;(C) RELIEVING UNEMPLOYMENT.2. TO ADVANCE THE CHRISTIAN RELIGION IN ACCORDANCE WITH THE STATEMENT OF FAITH BY ENCOURAGING CHRISTIAN BELIEFS AND VALUES AMONGST CHILDREN AND YOUNG PEOPLE, THEIR FAMILIES AND THE COMMUNITY.

Activities: Providing advice and assistance and organising programmes for children and young people living in the Forest of Dean district as a means of: (a) enabling them to participate in society as independent, mature and responsible individuals (b) advancing education (c) relieving unemployment.Encouraging Christian beliefs and values amongst them, their families and the community.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities
- **Who:** Children/young People

Geography

- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£27,079	£28,412	-	-
2024-03-31	£31,109	£25,397	-	-
2023-03-31	£27,259	£22,752	-	-
2022-03-31	£11,935	£8,841	-	-
2021-03-31	£4,986	£1,853	-	-

Trustees

Name	Role	Appointed
RUTHIN JUDITH JULIUS	Chair	2018-10-17
HAYLEY RACHAEL BIRD		2026-02-16
Katharine Anne Newell		2024-03-15
MARTIN ERIC SPOOR		2019-06-18
STEVEN JAMES WOODCOCK		2018-10-17

BREATHE YOUTH

England & Wales - Charity number 1180351

Accounts



Trustees' Annual Report for the period

From 01.04.2024 Period start date To 31.03.2025 Period end date

Charity name: **Breathe Youth**

Charity registration number: **1180351**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>1. To act as a resource for children and young people up to the age of 25 living in the Forest of Dean district by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:</p> <p>(a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;</p> <p>(b) advancing education;</p> <p>(c) relieving unemployment.</p> <p>2. To advance the Christian religion in accordance with the statement of faith by encouraging Christian beliefs and values amongst children and young people, their families and the community.</p>
<p>Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.</p> <p><i>To act as a resource for children and young people up to the age of 25 living in the Forest of Dean district by providing advice and assistance and organising programmes of physical, educational and other activities as a means of: (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals; (b)</i></p>	Para 1.17 and 1.19	<p>Youth Clubs</p> <p>We continue with the delivery of our two youth clubs – ‘Connect’ for young people aged 11-16 years and ‘Junior Club’ for children aged 7-11 years. These provide a broad range of activities from crafts to cooking and games and offsite trips. We were able to take advantage of the county wildlife trust initiative on looking after our environment and supporting wildlife and ran craft activities using natural resources to make bath bombs and bird feeders. The children and young people had the opportunity to consider and discuss their part in looking after our wildlife and the environment.</p> <p>At both our clubs we make a point of recognising young people’s qualities and skills and provide opportunities to develop these where possible. We encourage the young people’s involvement in the running of the clubs in a range of ways as appropriate, including helping with registration and preparing refreshments.</p> <p>We are clear and consistent about boundaries and appropriate behaviour and take every opportunity to acknowledge and praise club member’s talents and qualities.</p>

*advancing education; (c)
relieving unemployment.*

Average attendance for Connect increased this year to 16.2 per week and for Junior Club to 13.6 per session during this financial year.

Mentoring Programme:

Through our mentoring programme we support young people living in the Forest of Dean who are facing challenges.

From 1st April 2024 we were able to realign our mentoring service for girls and young women with our service for young men and bring these into one service for young people aged 11-18 years of age. This is because we were no longer part of the Gloucestershire girls and women's mentoring programme and funding for this from CHK Foundation came to an end on 31st March 2024.

We were able to secure further funding that enabled the continued employment of our part time Mentor Coordinator to work alongside the volunteer Mentor Coordinator to support the delivery of the programme.

During the year, we were supporting 26 young people with a team of 15 volunteers (4 of whom were recruited in that year), and the paid Mentor Coordinator.

All our young people have lived or are living with adverse childhood experiences (ACE) that have impacted negatively on their wellbeing and/or their ability to engage meaningfully in their education.

The main reason given for referrals to the programme were:

- Anxiety - 5 young people
- Behaviour - 8
- Emotional/mental wellbeing – 13

We received referrals from an increasingly diverse range of organisations, both statutory and non-statutory.

We recruit, train and provide ongoing supervision to our mentors, who will mentor a young person for at least 12 months. Mentors usually meet with a young person for 1-2 hours weekly. The Mentor Coordinators oversee the mentoring relationships, train and support the mentors in their delivery of support to young people. The Mentor Coordinators also provide wider support where needed to the families of young people participating in the programme. This can include parenting advice and attending key multi-agency meetings relating to young people participating in the programme.

Support Group

In April 2024 we set up a support group for young people experiencing difficulty in engaging with their peers due to anxiety. The young people attended with their mentors. The Group provided a safe non-threatening space. A range of activities from cooking to table tennis were provided and we were able to use a resource to explore anxiety. 5 young people attended the sessions with their mentor. They interacted well with

		each other and all of them fed back how much they enjoyed being part of the group.
<i>2. To advance the Christian religion in accordance with the statement of faith by encouraging Christian beliefs and values amongst children and young people, their families and the community</i>		<p>Inter – church Youth Activities</p> <p>Breathe coordinated monthly inter-church youth socials during the year, bringing together young people aged 11-18 years and their leaders from a number of churches in the Forest of Dean to enjoy social activities, have fun and share food. The aim is to reduce isolation for Christian young people and to encourage them in their faith. On average 15 young people attended the sessions.</p> <p><u>Weekend residential</u></p> <p>In November 2024 we again ran a weekend away for this group at a local adventure centre. This time 16 young people attended. We provided a range of activities that included sport, crafts and high and low rope challenges. The theme for the weekend was Integrity, and the young people were able to explore and reflect on this topic through discussion, teaching and a prayer space activity.</p> <p>Youth Clubs</p> <p>At Junior club we provide opportunities to explore Christian values or topics using Bible verses that underpin them. This year we looked at three themes:</p> <ul style="list-style-type: none"> • Heroes of Faith • The qualities of Jesus • The stories that Jesus told <p>In Connect Youth Club we encourage the young people to ask questions about faith. We use resources that pose questions about life. We also offer the opportunity for individual members of the club to be prayed for if they wish.</p> <p>We seek to be a Christian witness through the way in which we conduct ourselves with the young people.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Trustees understand the Charity’s Commission’s guidance and are satisfied that our services are delivered for the public benefit. A report of activities delivered by the charity is brought to each trustee meeting.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Not applicable
Policy on social investment including program related investment	Para 1.38	Not applicable
	Para 1.38	Volunteers continue to be vital for the delivery of our youth clubs and mentoring programme. We very much

Contribution made by volunteers		appreciate and value their commitment to supporting young people in our communities. One of the trustees has operational management responsibility for the delivery of all the charity's services and leads on areas of service development.
Other		We continue to employ a part time Mentor Coordinator to co-manage the mentoring programme for boys and girls aged 11-18 years of age. This post is vital to the delivery of our mentoring programme.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Mentoring Programme</p> <p>During this financial year we were supporting 26 young people. This is an increase on the previous year. 8 young people came to the end of their mentoring relationship during the year.</p> <p><u>The outcomes achieved were:</u></p> <ul style="list-style-type: none"> • Improvement in emotional and mental wellbeing. • Gaining strategies that help to build resilience and enabled the young person to cope with challenges. • Improved engagement in education. <p>Our support group was a real success, enabling young people who lack confidence and experience anxiety to socialise and engage with their peers in a relaxed, fun and safe environment.</p> <p>The group helped to:</p> <ul style="list-style-type: none"> • Build confidence in engaging with their peers. • Build positive friendships • Support the mentor mentee relationship. <p><u>Recruitment</u></p> <p>We recruited 4 new mentors in this financial year however we have a growing number of volunteers who continue with us to support a further young person. Some are mentoring their 3rd or 4th young person. This enables us to retain the experience they have gained from earlier mentoring relationships</p> <p><u>Benefits to wider community</u></p> <ul style="list-style-type: none"> • Improved employment prospects in the longer term • Reduced risk of ongoing poor mental health • Reduced risk of involvement in anti-social behaviour and crime <p>Youth Clubs</p> <p>We continue to provide a range of activities that help to build the confidence of our young people and allow them to:</p>

		<ul style="list-style-type: none"> • Express their creative abilities. • Experience teamwork. • Learn respect for each other and the team. • Value and appreciate what they have. • Recognise their own qualities and those of others
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Income for the year was £27,079 against expenditure of £28,412. This resulted in a deficit of £1,333 for the year ended 31st March 2025. As a consequence, reserves carried forward decreased to £29,287.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>The income of Breathe Youth is largely derived from donations, charitable trusts, admission charges and tuck sales.</p> <p>The charity needs to retain reserves to enable it to replace larger items of equipment in the event that they are no longer useable. These include two laptop computers and a data projector. In March 2025 the total replacement cost of these items was £2,500.</p> <p>The trustees are of the view that the charity's reserves should also be sufficient to allow it to continue its work for twelve months in the event that income should diminish, especially in a period of economic uncertainty. They therefore feel it is prudent to develop a financial reserve equivalent to the charity's running costs over a twelve-month period. In the year to 31st March 2026 these costs are forecast to be £1,750 for youth clubs and general running costs plus £24,000 for our mentoring programme (including the cost of employing the Mentor Coordinator). This requires total reserves of £28,250.</p>

		<p>As the mentoring programme provides young people with support for at least 12 months, not having enough funds would result in having to stop mentoring for some of the most vulnerable young people. This is a further reason that the trustees have decided to have a 12-month reserve policy.</p> <p>In addition to the reserves outlined above, the charity will from time to time maintain reserves that enable it to provide match funding for grants provided by charitable trusts and other funders.</p> <p>Reserves will be held either in a dedicated bank account, or with other charitable funds, so long as the total of the combined funds do not drop below the reserves limit without the express permission of the trustees.</p> <p>This reserves policy will be reviewed annually by the trustees to ensure that it is still relevant and appropriate.</p>
Amount of reserves held	Para 1.22	£29,287
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of funds materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations from churches and individuals and project funding from the High Sheriff of Gloucestershire Grants Programme, Florence Shute Millennium Trust, Saint James's Place Charitable Foundation and the Benefact Trust.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		N/A
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Application and interview process. Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Our recruitment policy applies to all staff at all levels in the organisation whether volunteer (including trustees) or employed.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Five trustees including the following: <ul style="list-style-type: none"> • A Chairperson • Treasurer <p>The charity's mentoring programme is overseen by the two Mentor Coordinators.</p> <p>We receive referrals from a wide range of organisations including social care, schools, mental health and counselling providers, other charities and the police. We also work alongside other agencies and attend meetings, when required, to bring the young person's voice.</p> <p>Youth clubs are each overseen by a team leader who is currently a trustee.</p> <p>We partner with church youth groups to run monthly joint youth socials and take the young people to a weekend residential. Breathe coordinate these.</p>
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Breathe Youth
Other name the charity uses	Breathe (Working Title)
Registered charity number	1180351
Charity's principal address	C/o 11 Princess Royal Road, Bream Lydney Gloucestershire GL15 6NG

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Ruth Julius	Chairperson		
James Woodcock	Treasurer		
Maureen Franklin	Trustee	1 st April 2024 – 30 th November 2024	
Martin Spoor	Trustee		
Katharine Newell	Trustee		

Corporate trustees – names of the directors at the date the report was approved

Director name	N/A	

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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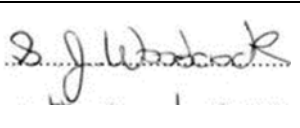

Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Steven James Woodcock	Martin Eric Spoor
Position (eg Secretary, Chair, etc)	Treasurer	Trustee

Date 12/12/2025



Breathe Youth		Charity No (if any)	1180351
Annual accounts for the period			
Period start date	01/04/2024	To	Period end date 31/03/2025

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	8,217	16,100	-	24,317	26,649
Charitable activities	S02	824	1,938	-	2,762	4,460
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	9,041	18,038	-	27,079	31,109
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	4,800	-	4,800	-
Charitable activities	S09	1,576	22,036	-	23,612	25,397
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	1,576	26,836	-	28,412	25,397
Net income/(expenditure) before investment gains/(losses)	S13	7,465	- 8,798	-	- 1,333	5,712
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	7,465	- 8,798	-	- 1,333	5,712
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	- 8,659	8,659	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 1,194	- 139	-	- 1,333	5,712
Reconciliation of funds:						
Total funds brought forward	S21	30,481	139	-	30,620	24,908
Total funds carried forward	S22	29,287	-	-	29,287	30,620

Charity Name: Breathe Youth		Charity No	1180351
		Company No	
Annual accounts for the period	Period start date: 01/04/2024	To period end date: 31/03/2025	

Section B Balance sheet

	Guidance note		Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets (Note 15)		B01	-	-	-	-	-
Tangible assets (Note 14)		B02	-	-	-	-	-
Heritage assets (Note 16)		B03	-	-	-	-	-
Investments (Note 17)		B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks (Note 18)		B06	-	-	-	-	-
Debtors (Note 19)		B07	3,092	300	-	3,392	7,277
Investments (Note 17.4)		B08	-	-	-	-	-
Cash at bank and in hand (Note 24)		B09	27,111	10,204	-	37,315	38,398
Total current assets		B10	30,203	10,504	-	40,707	45,675
Creditors: amounts falling due within one year (Note 20)		B11	916	10,504	-	11,420	15,055
Net current assets/(liabilities)		B12	29,287	-	-	29,287	30,620
Total assets less current liabilities		B13	29,287	-	-	29,287	30,620
Creditors: amounts falling due after one year (Note 20)		B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	29,287	-	-	29,287	30,620
Funds of the Charity							
Endowment funds (Note 27)		B17	-	-	-	-	-
Restricted income funds (Note 27)		B18	-	-	-	-	139
Unrestricted funds		B19	29,287	-	-	29,287	30,481
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
Total funds		B22	29,287	-	-	29,287	30,620

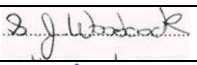

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Signature	Print Name	Date of approval dd/mm/yyyy
	Steven James Woodcock	12/12/2025
	Martin Eric Spoor	12/12/2025

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

1

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

No* * -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<p><i>(i) the nature of the prior period error;</i></p>	
<p><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></p>	
<p><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></p>	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

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Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		
Fund balance as restated		

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	
Previous period net income/(expenditure) as restated	

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Memberships subscriptions which gives a member the right to buy services or other	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

✓	✓	✓
---	---	---

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes No N/a

✓	✓	✓
---	---	---

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes No N/a

✓	✓	✓
---	---	---

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes No N/a

✓	✓	✓
---	---	---

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes No N/a

✓	✓	✓
---	---	---

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes No N/a

✓	✓	✓
---	---	---

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes No N/a

✓	✓	✓
---	---	---

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes No N/a

✓	✓	✓
---	---	---

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes No N/a

✓	✓	✓
---	---	---

Deferred income

No material item of deferred income has been included in the accounts.

Yes No N/a

✓	✓	✓
---	---	---

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes No N/a

✓	✓	✓
---	---	---

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes No N/a

✓	✓	✓
---	---	---

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes No N/a

✓	✓	✓
---	---	---

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

£1,000

They are valued at cost.

Yes No N/a

✓	✓	✓
---	---	---

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes No N/a

✓	✓	✓
---	---	---

They are valued at cost.

Yes No N/a

✓	✓	✓
---	---	---

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes No N/a

✓	✓	✓
---	---	---

They are valued at cost.

Yes No N/a

✓	✓	✓
---	---	---

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes No N/a

✓	✓	✓
---	---	---

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes No N/a

✓	✓	✓
---	---	---

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes No N/a

✓	✓	✓
---	---	---

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes No N/a

✓	✓	✓
---	---	---

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes No N/a

✓	✓	✓
---	---	---

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓	✓	✓

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Deferred income is reported where income is received in the current financial year or a previous year but relates to a subsequent financial year.

Note 3 Analysis of income

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
				£	£
Donations and legacies:					
Donations and gifts	5,240	4,800	-	10,040	4,651
Gift Aid	2,977	-	-	2,977	2,308
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	11,300	-	11,300	19,690
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	8,217	16,100	-	24,317	26,649
Charitable activities:					
Income (Clubs)	805	-	-	805	1,213
Conference/events - attendance	-	1,938	-	1,938	3,191
Other	19	-	-	19	56
Total	824	1,938	-	2,762	4,460
Other trading activities:					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Income from investments:					
Interest income	-	-	-	-	-
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Separate material item of income:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
TOTAL INCOME	9,041	18,038	-	27,079	31,109

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Grant funding of £19,690 from the CHK Foundation in respect of Breathe Youth's contribution to the Gloucestershire Mentoring Programme for girls and young women plus delegate fees of £3,191 for young people attending a residential event.

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Donated goods, facilities and services are accounted for on the basis of the value of the gift to the charity, where this can be measured reliably. The charity does not accept donated goods for resale or distribution to beneficiaries. Goods donated for on-going use by the charity are recognised as tangible fixed assets when their fair value exceeds the threshold for capitalisation set by the charity's accounting policy, which is £1000.	Donated goods, facilities and services are accounted for on the basis of the value of the gift to the charity, where this can be measured reliably. The charity does not accept donated goods for resale or distribution to beneficiaries. Goods donated for on-going use by the charity are recognised as tangible fixed assets when their fair value exceeds the threshold for capitalisation set by the charity's accounting policy, which is £1000.
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	Contribution of unpaid volunteers (referred to in trustees' annual report)	Contribution of unpaid volunteers (referred to in trustees' annual report)

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	4,800	-	4,800	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	4,800	-	4,800	-	-	-	-
Expenditure on charitable activities:								
Youth clubs	1,576	-	-	1,576	1,912	-	-	1,912
Mentoring	-	20,032	-	20,032	948	19,181	-	20,129
Events/conferences - attendance	-	2,004	-	2,004	-	3,356	-	3,356
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	1,576	22,036	-	23,612	2,860	22,537	-	25,397
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	1,576	26,836	-	28,412	2,860	22,537	-	25,397

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Youth clubs	1,381	-	195	1,576	1,452	-	460	1,912
Mentoring	19,679	-	353	20,032	19,632	-	496	20,128
Events/conferences -	1,925	-	79	2,004	3,071	-	285	3,356
Total	22,985	-	627	23,612	24,155	-	1,241	25,396

Section C**Notes to the accounts****(cont)****Note 7 Extraordinary items***Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C

Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Youth Clubs	Mentoring	Events	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	5	162	13	180	Estimated use (3:90:7%)
Insurance	-	90	90	46	226	Estimated use (40:40:20%)
Website	-	61	62	-	123	Estimated use (50:50:0%)
Other	-	39	39	20	98	Estimated use (40:40:20%)
	-	-	-	-	-	
Total	-	195	353	79	627	

Last year

Support cost (examples)	Raising funds	Youth Clubs	Mentoring	Events	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Laptop computer	-	253	253	127	633	
Governance	-	36	72	72	180	
Printing, Postage & Stationery	-	6	6	4	16	
Insurance	-	86	86	43	215	
Website & software	-	75	75	37	187	
Other	-	4	4	2	10	
Total	-	460	496	285	1,241	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Support costs are apportioned to each charitable activity according to the estimated percentage use by that activity

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
180	180
-	-
-	-
-	-

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	16,871	16,608
Social security costs	1,223	1,037
Pension costs (defined contribution scheme)	506	498
Other employee benefits	-	-
Total staff costs	18,600	18,143

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

1

Band1	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	1	1
Governance	-	-
Other	-	-
Total	1	1

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£ -	£ -

The nature of the payment (cash, asset etc.)

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£ -	£ -

Please state the accounting policy for any redundancy or termination payments

--	--

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

This year	Last year
£	£
1,181	1,163

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

All expense associated with the defined contribution pension scheme relates to post of Mentor Coordinator within the charity's mentoring programme and is funded by restricted funds.	All expense associated with the defined contribution pension scheme relates to post of Mentor Coordinator and is funded by restricted funds, currently provided by CHK Foundation.
---	--

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

<p><i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i></p>	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Section C

Notes to the accounts

(cont)

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 15 Intangible assets*Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy*Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development*

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 16 Heritage assets*Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets**

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis					Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This year	Last year

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A	At cost Group B	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

This year	Last year

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:
Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

Last year:
Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

<i>Description</i>	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

<i>Description</i>	This year £	Last year £
	-	-
	-	-
Total	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year

Note 18

Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

This year	Last year
£	£

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

	This year	Last year
	£	£
	-	-
	3,392	7,277
	-	-
Total	3,392	7,277

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	2,235	1,696	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	8,885	13,359	-	-
Taxation and social security	300	-	-	-
Other creditors	-	-	-	-
Total	11,420	15,055	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year
Income is deferred as it was received in the year before 31st March 2024 but is for use in the year ending 31st March 2025 and subsequent years.	Income is deferred as it was received in the year ended 31st March 2024 but is for use in the year ending 31st March 2025 and subsequent years.

Movement in deferred income account

Balance at the start of the reporting period	
Amounts added in current period	
Amounts released to income from previous periods	
Balance at the end of the reporting period	

This year £	Last year £
12,720	4,833
-	12,720
- 4,300	- 4,833
8,420	12,720

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
 Amounts added in current period
 Amounts charged against the provision in the current period
 Unused amounts reversed during the period
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

This year

Last year

This year	Last year

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

This year

Last year

This year	Last year

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

--	--

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

--	--

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
37,315	38,398
-	-
37,315	38,398

Note 25 Fair value of assets and liabilities

	This year	Last year
<p>25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</p>		
<p>25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</p>		

Note 26 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted	UR	General charitable purposes	30,481	9,041	- 1,576	- 8,659	-	29,287
Restricted	R	Conference/events	- 317	1,938	- 2,004	383	-	-
Restricted	R	Mentoring Programme	456	16,100	- 24,832	8,276	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	30,620	27,079	- 28,412	-	-	29,287

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted	UR	General charitable purposed	25,113	8,228	- 2,860	-	-	30,481
Restricted	R	Conference/events (attendance)	- 152	3,191	- 3,356	-	-	317
Restricted	R	Gloucestershire Mentoring Programme	- 53	19,690	- 19,181	-	-	456
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			24,908	31,109	- 25,397	-	-	30,620

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Transfer from unrestricted (general) funds to restricted funds to cover costs of £383 relating to conference/events and costs of £8,276 relating to the mentoring programme. The latter are costs for which funding from other sources could not be secured.	8,659
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

1

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

1

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-

		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

--

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

--

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

0

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify): Authorised expenditure incurred on behalf of the organisation (including expenditure on events and other expenditure requiring payment by credit card)	2,209	3,163
	-	-
TOTAL	2,209	3,163

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

2	2
---	---

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

1

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Section C	Notes to the accounts	(cont)
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Note 29	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Breathe Youth was registered as a charitable incorporated organisation (CIO) on 17th October 2018. Breathe Youth became active in February 2019 and on 14th March 2019 it merged with Breathe, an unincorporated association, constituted on 7th November 2013. Breathe Youth (CIO) was established to continue the work of the unincorporated association. These organisations shared the same trustees and purposes. No significant adjustments were required in order to align accounting policies. No adjustments to net assets were required as a result of the merger.



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Breathe Youth

**On accounts for the year
ended**

31st March 2025

**Charity no
(if any)**

1180351

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2025.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

Date:

4th December 2025

Name:

Miss Jenna Pflug FMAAT AATQB 283997

**Relevant professional
qualification(s) or body
(if any):**

Fellow member of the Association of Accounting Technicians

Address:

Dean Accountancy Services Ltd

15 High Street, Lydney, Glos GL15 5DP

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

A large, empty rectangular box with a thin black border, occupying the central portion of the page. It is intended for the user to provide details as requested in the text to its left.

BREATHE YOUTH

England & Wales - Charity number 1180351

Accounts



Trustees' Annual Report for the period

From: 1st April 2023 **Period start date** **To:** 31st March 2024 **Period end date**

Charity name: Breathe Youth

Charity registration number: 1180351

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>1. To act as a resource for children and young people up to the age of 25 living in the Forest of Dean district by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:</p> <p>(a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;</p> <p>(b) advancing education;</p> <p>(c) relieving unemployment.</p> <p>2. To advance the Christian religion in accordance with the statement of faith by encouraging Christian beliefs and values amongst children and young people, their families and the community.</p>
<p>Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.</p> <p><i>1. To act as a resource for children and young people up to the age of 25 living in the Forest of Dean district by providing advice and assistance and organising programmes of physical, educational and other activities as a means of: (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals; (b) advancing education; (c) relieving unemployment.</i></p>	Para 1.17 and 1.19	<p>Youth Clubs</p> <p><u>Connect Youth Club for young people aged 11-16 years</u></p> <p>We have continued our youth club provision for this age group, providing a broad range of activities including craft and games, We took them on an offsite activity evening which challenged them physically as well as giving them the opportunity to support and encourage each other to do well. Average attendance for the year was 13.2, an increase from 11.6 in the previous year.</p> <p>We take the opportunity to recognise talents and qualities and encourage these. We challenge and explore unhelpful behaviour and responses to situations with the aim of supporting the individual young person to develop more helpful ways of responding to challenges. These are important life skills to take into adulthood.</p>

2. To advance the Christian religion in accordance with the statement of faith by encouraging Christian beliefs and values amongst children and young people, their families and the community

Junior Club – for children aged 7-11 years.
Average attendance this year for Junior Club was 11.6 children per session. This was a slight reduction on the previous year. We have reviewed our marketing with the aim of increasing the number of members. We continue to provide a wide-ranging programme that includes crafts, cooking, games.

Mentoring Programme:

This provides one to one mentoring support to young people aged 10 –18 years who live in the Forest of Dean and are facing challenges, including those not in education, employment or training (NEET) or those facing family struggles e.g. family break up, bereavement, domestic violence etc. All our young people have lived through at least one adverse childhood experience (ACE) with some experiencing four or more.

With funding from the CHK Foundation we continued to employ a part-time Mentor Coordinator to manage our girls and young women’s programme (part of the Gloucestershire Mentoring Programme) for those aged 11-24 who are at risk of involvement in criminal activity and/or have faced adverse childhood experiences (ACEs).

Our volunteer Mentor Coordinator continued to oversee the referrals and the mentoring support for young men between the ages of 10-18 years who were referred to our service.

We continued to receive referrals from a range of organisations and this year were able to include the police service as a source of referrals.

We recruit, train and provide ongoing supervision to volunteer mentors who support the young people referred to the service. Mentors meet with their young person for 1-2 hours (usually weekly) for at least 12 months. The Mentor Coordinators provide wider support where needed to the families of young people participating in the programme.

During this financial year we were supporting 22 young men and women.

Inter – church Youth Activities

Breathe coordinates the bringing together of church youth groups in the Forest of Dean district for monthly social activities. The aim is to reduce isolation for Christian young people and encourage them in their faith. We have on average 20 young people attending the sessions.

		<p>In November 2023 we ran a weekend away for this group at a local adventure centre, with the aim of encouraging them in their faith and build positive interconnection between the youth groups. 31 young people attended the weekend. We provided activities that included physical challenges run by the adventure centre staff as well as team games and activities that encouraged working together and supporting each other.</p> <p>Youth Clubs</p> <p>At Junior club we provide opportunities to explore Christian values or topics using Bible verses that underpin them.</p> <p>In Connect Youth Club we encourage the young people to ask questions about faith. We use resources that pose questions about life. We offer the opportunity for individual members of the club to be prayed for, as appropriate.</p> <p>We seek to be a Christian witness through the way in which we conduct ourselves with the young people.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Trustees understand the Charity's Commission's guidance and are satisfied that our services are delivered for the public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Not applicable
Policy on social investment including program related investment	Para 1.38	Not applicable
Contribution made by volunteers	Para 1.38	Volunteers continue to make a huge contribution to the delivery of our services. All our mentors are volunteers. Both our youth clubs continue to be staffed completely by volunteers.
Other		We continue to employ a paid Mentor Coordinator for the charity's girls and young women's programme as part of the Gloucestershire Mentoring programme.

Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>Mentoring Programme</p> <p>During this financial year we were supporting 22 young people. 5 young people came to the end of their mentoring relationship during this period. The outcomes achieved were:</p> <ul style="list-style-type: none"> • Improvement in behaviour in school • Reduction in school detentions and suspensions and the risk of permanent exclusion removed. • Provision of emotional and mental wellbeing support – building resilience and developing strategies that help the young person cope with stresses and challenges. • Enabled a satisfactory transition to secondary school and further education <p>Although we only recruited 4 new mentors during the year, 50% of our existing volunteer mentors went on to support a further young person. Having a second Mentor Coordinator has increased our marketing and engagement capabilities with potential referral agencies, enabling the charity to support more young people</p> <p><u>Benefits to wider community</u></p> <ul style="list-style-type: none"> • Improved employment prospects in the longer term • Reduced risk of poor mental health • Reduced risk of involvement in anti-social behaviour and crime <p>Youth Clubs</p> <p>Young people engaged in a range of activities that help to build their confidence and allow them to:</p> <ul style="list-style-type: none"> • Express their creative abilities. • Experience teamwork. • Learn respect for each other and the team. • Value and appreciate what they have. • Recognise their own qualities

Additional information (optional)

You may choose to include further statements where relevant about:

--	--	--

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	Not applicable
Investment performance against objectives	Para 1.41	Not applicable
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Income for the year was £31,109 against expenditure of £25,397. This resulted in a surplus of £5,712 for the year ended 31st March 2024 and reserves carried forward of £30,620.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The income of Breathe Youth is largely derived from donations, charitable trusts, admission charges and tuck sales. The charity needs to retain reserves to enable it to replace larger items of equipment in the event that they are no longer useable. These include two laptop computers and a data projector. In March 2024 the total replacement cost of these items was £2,500. The trustees are of the view that the charity's reserves should also be sufficient to allow it to continue its work for twelve months in the event that income should diminish, especially in a period of economic uncertainty. They therefore feel it is prudent to develop a financial reserve equivalent to the charity's running costs over a twelve-month period. In the year to 31st March 2025 these costs are forecast to be £1,750 for youth clubs and general running costs plus £22,360 for our mentoring programme (including the cost of employing the Mentor Coordinator). This requires total reserves of £24,110. In addition to the reserves outlined above, the charity will from time to time maintain reserves that enable it to provide match funding for grants provided by charitable trusts and other funders. At 31st March 2024 Breathe Youth held reserves of £30,620. Reserves will be held either in a dedicated bank account, or with other charitable funds, so long as the total of the combined funds do not drop below the reserves limit without the express permission of the trustees. This reserves policy will be reviewed annually by the trustees to ensure that it is still relevant and appropriate.
Amount of reserves held	Para 1.22	£30,620
Reasons for holding zero reserves	Para 1.22	Not applicable

Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Regular donations from individuals and project funding from the CHK Foundation and the Benefact Trust.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		Not applicable
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Application and interview process. Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Our recruitment policy is applied to all staff at all levels in the organisation whether volunteer (including trustees) or employed.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Five trustees including the following: <ul style="list-style-type: none"> • A Chairperson • Treasurer

		<p>The charity's mentoring programme is overseen by the two Mentor Coordinators.</p> <p>We receive referrals from a wide range of organisations including social care, schools, mental health and counselling providers, other charities and the police. We also work alongside other agencies and attend meetings, when required, to bring the young person's voice.</p> <p>Youth clubs are each overseen by a team leader who is currently a Trustee</p> <p>We partner with church youth groups to run monthly joint youth socials and take the young people to a weekend residential. Breathe coordinate these.</p>
Relationship with any related parties	Para 1.51	Not applicable
Other - Merger		Breathe Youth was registered as a charitable incorporated organisation (CIO) on 17th October 2018. It became active in February 2019 and on 14th March 2019 it merged with Breathe, an unincorporated association, constituted on 7th November 2013. Breathe Youth (CIO) was established to continue the work of the unincorporated association. These organisations shared the same trustees and purposes.

Reference and Administrative details

Charity name	Breathe Youth
Other name the charity uses	Breathe (Working Title)
Registered charity number	1180351
Charity's principal address	C/o 11 Princess Royal Road, Bream Lydney Gloucestershire GL15 6NG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ruth Julius	Chairperson		
2	James Woodcock	Treasurer		
3	Christine Lott	Trustee	1st April to 15 th December 2023	
4	Maureen Franklin	Trustee		
5	Martin Spoor	Trustee		
6	Kate Newell	Trustee	15 th to 31 st March 2024	
7				
8				
9				
10				

Corporate trustees – names of the directors at the date the report was approved

Director name		
Not applicable		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Not applicable		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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	Not applicable	
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Name of chief executive or names of senior staff members (Optional information)

Not applicable

Exemptions from disclosure

Reason for non-disclosure of key personnel details

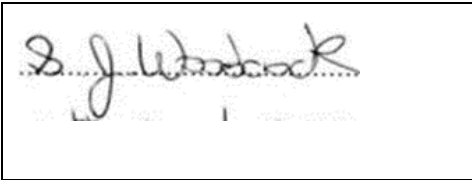
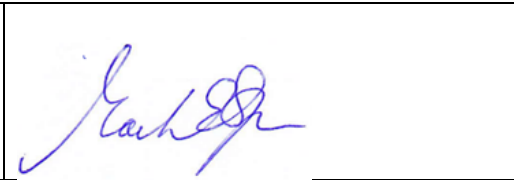
Not applicable

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Steven James Woodcock	Martin Eric Spoor
Position (eg Secretary, Chair, etc)	Treasurer	Trustee
Date	13.12.24	



Breathe Youth			Charity No (if any)	1180351
Annual accounts for the period				
Period start date	01/04/2023	To	Period end date	31/03/2024

Section A Statement of financial activities

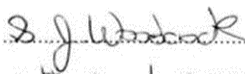

Recommended categories by activity	Guidance Notes	Restricted			Total funds	Prior year funds
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	6,959	19,690	-	26,649	24,374
Charitable activities	S02	1,269	3,191	-	4,460	2,885
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	8,228	22,881	-	31,109	27,259
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	2,860	22,537	-	25,397	22,752
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	2,860	22,537	-	25,397	22,752
Net income/(expenditure) before investment gains/(losses)						
	S13	5,368	344	-	5,712	4,507
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	5,368	344	-	5,712	4,507
Extraordinary items						
	S16	-	-	-	-	-
Transfers between funds						
	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	5,368	344	-	5,712	4,507
Reconciliation of funds:						
Total funds brought forward	S21	25,113	- 205	-	24,908	20,401
Total funds carried forward	S22	30,481	139	-	30,620	24,908

Section B

Balance sheet

		Guidance Notes	Restricted				
			Unrestricted funds	income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	2,420	4,857	-	7,277	103
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	25,678	12,720	-	38,398	31,577
Total current assets		B10	28,098	17,577	-	45,675	31,680
Creditors: amounts falling due within one year							
	(Note 20)	B11	2,335	12,720	-	15,055	6,772
Net current assets/(liabilities)		B12	25,763	4,857	-	30,620	6,772
Total assets less current liabilities		B13	25,763	4,857	-	30,620	6,772
Creditors: amounts falling due after one year							
	(Note 20)	B14					
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	25,763	4,857	-	30,620	6,772
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		139		-	403
Unrestricted funds		B19	30,481		-		19,998
Revaluation reserve		B20				-	
Total funds		B21	30,481	139	-	30,620	20,401

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Steven James Woodcock	13.12.24
	Martin Eric Spoor	13.12.24

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (October 2019)
- and with*

--

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

TRUE

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

* -Tick as appropriate

No*

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2

Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

--

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		
Fund balance as restated	_____	_____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	
Previous period net income/(expenditure) as restated	_____

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓					
Yes	No	N/a									
✓											
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓			
Yes	No	N/a									
		✓									
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓					
Yes	No	N/a									
✓											
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓					✓
Yes	No	N/a									
✓											
		✓									
Government grants	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">✓</td> <td></td> </tr> </tbody> </table>	Yes	No	N/a		✓				
Yes	No	N/a									
	✓										
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓					
Yes	No	N/a									
✓											
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓			
Yes	No	N/a									
		✓									
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓					
Yes	No	N/a									
✓											
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓			
Yes	No	N/a									
		✓									
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓			
Yes	No	N/a									
		✓									
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓			
Yes	No	N/a									
		✓									
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓			
Yes	No	N/a									
		✓									

Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

£1,000

They are valued at cost.

Yes	No	N/a
		✓

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓		

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓		

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Deferred income is reported where income is received in the current financial year but relates to a subsequent financial year.

Note 3 Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Donations and legacies:					
Donations and gifts	4,651		-	4,651	6,586
Gift Aid	2,308		-	2,308	-
Legacies	-	-	-	-	-
General grants provided by government/other charities		19,690	-	19,690	17,788
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	6,959	19,690	-	26,649	24,374
Charitable activities:					
Income (Clubs & holiday club)	1,213	-	-	1,213	1,016
Conference/events - attendance		3,191	-	3,191	1,620
Mentoring		-	-	-	249
Other	56	-	-	56	
Total	1,269	3,191	-	4,460	2,885
Other trading activities:					
		-	-	-	-
		-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Income from investments:					
Interest income	-	-	-	-	-
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Separate material item of income:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
TOTAL INCOME	8,228	22,881	-	31,109	27,259

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Grant funding of £19,690 from the CHK Foundation in respect of Breathe Youth's contribution to the Gloucestershire Mentoring Programme for girls and young women plus delegate fees of £3,191 for young people attending a residential event.

Where any endowment fund is converted into income in the rep

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Donations and gifts totalling £4,651 (£6,586 in previous year); grants provided by charities (CHK Foundation) totalling £19,690 (£17,788 in previous year) and attendance at conferences/events totalling £3,191 (£1,620 in previous year)
--

Note 4

Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1			
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Not applicable

Please give details of other forms of government assistance from which the charity has directly benefited.

None

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Donated goods, facilities and services are accounted for on the basis of the value of the gift to the charity, where this can be measured reliably. The charity does not accept donated goods for resale or distribution to beneficiaries. Goods donated for on-going use by the charity are recognised as tangible fixed assets when their fair value exceeds the threshold for capitalisation set by the charity's accounting policy, which is £1000.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Contribution of unpaid volunteers (referred to in trustees' annual report)

Note 6

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Expenditure on raising funds:					
Incurring seeking donations	-		-	-	-
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-
Staging fundraising events	-	-	-	-	-
Fundraising agents	-	-	-	-	-
Operating charity shops	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities					
Youth clubs	1,912	-	-	1,912	1,823
Mentoring	948	19,181	-	20,129	19,130
Events/conference - attendance		3,356	-	3,356	1,799
	-	-	-	-	-
Total expenditure on charitable activities	2,860	22,537	-	25,397	22,752

Separate material item of expense	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-

Other

-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
Total other expenditure	-	-	-	-

TOTAL EXPENDITURE	2,860	22,537	-	25,397	22,752
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Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Youth clubs	1,452		460	1,912	1,823
Mentoring	19,632		496	20,128	19,130
Events/Conferences	3,071		285	3,356	1,799
Total	24,155	0	1,241	25,396	22,752

Prior year expenditure on charitable activities can be analysed as follows:

Expenditure on delivery of youth clubs, totalling £1,823; delivery of mentoring programmes, totalling £19,130 and participation in Limitless Summer conference, totalling £1,799.

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Expenditure on delivery of youth clubs, totalling £1,912 (£1,823 in prior year), on delivery of mentoring programme, totalling £20,128 (£19,130 in prior year) and on events/conferences, totalling £3,356 (£1,799 in prior year).

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C

Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)		Youth Clubs	Mentoring	Events	Grand total	Basis of allocation (Describe method)
		£	£	£	£	
Laptop computer		253	253	127	633	Estimated Use (40:40:20%)
Governance	-	36	72	72	180	Estimated Use (20:40:40%)
Printing, Postage & Stationery	-	6	6	4	16	Estimated Use (40:40:20%)
Insurance	-	86	86	43	215	Estimated Use (40:40:20%)
Website & software	-	75	75	37	187	Estimated Use (40:40:20%)
Other	-	4	4	2	10	Estimated Use (40:40:20%)
Total	-	460	496	285	1,241	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Support costs are apportioned to each charitable activity according to the estimated percentage use by that activity

Note 10 Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year	Last year
£	£
180	180
0	0
0	0
0	0

Note 11 **Paid employees**

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	16,608	15,795
Social security costs	1,037	972
Pension costs (defined contribution scheme)	498	591
Other employee benefits	-	-
Total staff costs	18,143	17,358

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

--

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	1	1
Governance	-	-
Other	-	-
Total	1	1

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	1,163
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All expense associated with the defined contribution pension scheme relates to post of Mentor Coordinator and is funded by restricted funds, currently provided by CHK Foundation.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight

Section C

Notes to the accounts

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year

-	-	-	-
-	-	-	-

Net book value at the end of the year

15.4 Accounting policy***Please disclose the accounting policy for intangible fixed assets including:******Reasons for choosing amortisation rates******Policies for the recognition of any capital development***

15.5 Impairment***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

--

15.6 Revaluation***If an accounting policy of revaluation is adopted, please provide:******the effective date of the revaluation******the name of independent valuer, if applicable******the methods applied******the carrying amount that would have been recognised had the assets been carried under the cost model.***

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

Note 16 Heritage assets*Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets****(i) Explain the nature and scale of heritage assets held.****(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.**

16.2 Cost or valuation

At beginning of the year

Additions

Disposals

Revaluations

Transfers *

At end of the year

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments****Basis****** Rate**

					Str aig ht Lin

At beginning of the year

Disposals

Depreciation

Impairment

Transfers*

At end of year

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year
Net book value at the end of the year

-	-	-	-	-
-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

- the effective date of the revaluation*
- the name of independent valuer, if applicable*
- qualifications of independent valuer*
- the methods applied and significant assumptions*
- any significant limitations on the valuation*

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A	At cost Group B	Total
	£	£	£
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	
(ii) Describe the significance and nature of heritage assets.	
(iii) Disclose information that is helpful in assessing the value of heritage assets.	
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

	Fair value at year end	Cost less impairment
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-

17.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity**
- (ii) Name or independent valuer, if applicable, and relevant qualifications**
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds**
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements**

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

Cash or cash equivalents
 Listed investments
 Investment properties
 Social investments
 Other investments
 Total

This year	Last year
£	£
38,398	31,577
-	-
-	-
-	-
-	-
38,398	31,577

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Note 18

Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
7,277	103

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
Total 0	Total 0

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,696	1,939	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	13,359	4,833	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	15,055	6,772	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Income is deferred as it was received in the year ended 31st March 2024 but is for use in the year ending 31st March 2025 and subsequent years.

Movement in deferred income account

Balance at the start of the reporting period
Amounts added in current period
Amounts released to income from previous periods
Balance at the end of the reporting period

This year £	Last year £
4,833	9,471
12,720	4,833
4,833	9,471
12,720	4,833

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
 Amounts added in current period
 Amounts charged against the provision in the current period
 Unused amounts reversed during the period
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

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21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

--

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

--

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

--

Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
38,398	31,577
-	-
38,398	31,577

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Note 26 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted	UR	General charitable purposes	25,113	8,228	2,860	-	-	30,481
Restricted	R	Conference/events (attendance)	- 152	3,191	3,356	-	-	317
Restricted	R	Gloucestershire Mentoring Programme	- 53	19,690	19,181	-	-	456
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	24,908	31,109	25,397	-	-	30,620

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted	UR	General charitable purposes	19,998	7,851	2,736	-	-	25,113
Restricted	R	Limitless - Summer conference (attendance)	27	1,620	1,799	-	-	152
Restricted	R	Gloucestershire Mentoring Programme	- 53	17,788	17,788	-	-	53
Restricted	R	Mentoring Programme	429		429	-	-	
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			20,401	27,259	22,752	-	-	24,908

Note 27

Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

True

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				Last year TOTAL
		This year				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	
		£	£		£	£
Not applicable						

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

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28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify): Authorised expenditure incurred on behalf of the organisation (including expenditure on events and other expenditure requiring payment by credit card)	3,163	2,781
TOTAL	3,163	2,781

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

Two

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Breathe Youth was registered as a charitable incorporated organisation (CIO) on 17th October 2018. Breathe Youth became active in February 2019 and on 14th March 2019 it merged with Breathe, an unincorporated association, constituted on 7th November 2013. Breathe Youth (CIO) was established to continue the work of the unincorporated association. These organisations shared the same trustees and purposes. No significant adjustments were required in order to align accounting policies. No adjustments to net assets were required as a result of the merger.



Section A

Independent Examiner's Report

Report to the trustees

Charity name
Breathe Youth

On accounts for the year ended

31 st March 2024	Charity no (if any)	1180351
-----------------------------	----------------------------	---------

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2024.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.


Independent examiner's statement

The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Association of Accounting Technicians.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed: 

Date: 5th December 2024

Name: Miss Jenna Pflug FMAAT AATQB 283997

Relevant professional Fellow member of the Association of Accounting Technicians

qualification(s) or body
(if any):

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Address:

Dean Accountancy Services Limited
15 High Street, Lydney, Glos
GL15 5DP

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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BREATHE YOUTH

England & Wales - Charity number 1180351

Accounts



Trustees' Annual Report for the period

From: 1st April 2022 Period start date To: 31st March 2023 Period end date

Charity name: **Breathe Youth**

Charity registration number: **1180351**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>1. To act as a resource for children and young people up to the age of 25 living in the Forest of Dean district by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:</p> <p>(a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;</p> <p>(b) advancing education;</p> <p>(c) relieving unemployment.</p> <p>2. To advance the Christian religion in accordance with the statement of faith by encouraging Christian beliefs and values amongst children and young people, their families and the community.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p><i>1. To act as a resource for children and young people up to the age of 25 living in the Forest of Dean district by providing advice and assistance and organising programmes of physical, educational and other activities as a means of: (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals; (b) advancing education; (c) relieving unemployment.</i></p> <p>In the financial year 1 April 2022 to 31 March 2023, we ensured that we were abreast of the latest guidance in relation to reducing the risk of covid transmission and ensured we complied with this. The readiness level remained green.</p>

Youth Clubs

Connect Youth Club for young people aged 11-16 years

We have continued our youth club provision for this age group, providing a broad range of activities including craft, games, cooking. We were also able to have a special trip off site.

We find that table-top activities with the young people provide a good opportunity for them to ask questions and discuss issues raised. Average attendance for this year was 11.6 young people per session.

Junior Club – for children aged 7-11 years.

Average attendance this year for Junior Club was 13.2 children per session. We provide a wide-ranging programme that includes crafts, cooking, games.

Mentoring Programme:

This provides one to one mentor support to young people aged 10 –18 years who live in the Forest of Dean and are facing challenges, including those Not in Education, Employment or Training (NEET) or facing family struggles e.g., family break up, bereavement etc.

With funding from the CHK Foundation we continued to employ a part-time mentor coordinator to manage our girls and young women's programme (part of the Gloucestershire Mentoring Programme) for those aged 11-24 who are at risk of involvement in criminal activity and/or have faced adverse childhood experiences (ACEs).

We receive referrals from a range of organisations, including schools, children's social services and other family support agencies. Referrals are processed by the two mentor coordinators.

We recruit, train and provide ongoing supervision to volunteer mentors who support the young people referred to the service. Mentors meet with their young person for 1-2 hours (usually weekly) for at least 12 months. We provide wider support where needed to the families of young people participating in the programme.

With an additional coordinator we saw almost a three-fold increase in the number of new young people joining the programme - from six to seventeen.

We were also able to run an activity day aimed at building self-esteem and confidence at an adventure centre – 4 young people from Connect

		<p>youth club and 5 young people from the mentoring programme attended.</p> <p><i>2. To advance the Christian religion in accordance with the statement of faith by encouraging Christian beliefs and values amongst children and young people, their families and the community</i></p> <p>Joint Youth Socials</p> <p>Breathe coordinates the bringing together of church youth groups in the Forest of Dean district for monthly social activities. The aim is to reduce isolation for Christian young people and encourage them in their faith. We have on average 20 young people attending the sessions.</p> <p>Youth Clubs</p> <p>At Junior club we provide opportunities to explore Christian values or topics using Bible verses that underpin these values or teaching.</p> <p>In Connect Youth Club we encourage the young people to ask questions about faith. We use resources that pose questions about life. We offer the opportunity for individual members of the club to be prayed for, as appropriate.</p> <p>We seek to be a Christian witness through how we conduct ourselves with the young people.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Trustees understand the Charity's Commission's guidance and are satisfied that our services are delivered for the public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Not applicable
Policy on social investment including program related investment	Para 1.38	Not applicable
Contribution made by volunteers	Para 1.38	Volunteers continue to make a huge contribution to the delivery of our services. All our mentors are volunteers. Both our youth clubs continue to be

		staffed completely by volunteers.
Other		We continued to employ a paid mentor coordinator for the charity's girls and young women's programme as part of the Gloucestershire Mentoring programme.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Mentoring Programme</p> <p>We saw over a 3-fold increase in the number of referrals to our mentoring programme from 9 to 33 young people. During this financial year, 18 young people joined the programme - more than double the previous year.</p> <p>We were also able to recruit and train a further 7 mentors. Having a second mentor coordinator has enabled us to increase our marketing and engagement with potential referral agencies.</p> <p><u>The positive outcomes and benefits to the young people were:</u></p> <ul style="list-style-type: none"> • Bereavement support • Better engagement in education • Progress made towards achieving personal goals • They valued having someone outside the family to talk to about worries and concerns. They felt heard and this enabled them to get through the challenges they were facing. • Engagement in positive activities • Stopped/reduced substance use. <p><u>Benefits to wider community</u></p> <ul style="list-style-type: none"> • Improved employment prospects in the longer term • Reduced risk of poor mental health • Reduced risk of involvement in anti-social behaviour and crime <p>Youth Clubs</p> <p>Young people engaged in a range of activities that help to build their confidence and allows them to:</p> <ul style="list-style-type: none"> • Express their creative abilities. • Experience teamwork. • Learn respect for each other and the team.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	Not applicable
Investment performance against objectives	Para 1.41	Not applicable
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Income for the year was £27,259 against expenditure of £22,752. This resulted in a surplus of £4,507 for the year ended 31st March 2023 and reserves carried forward of £24,908.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>It is the policy of the charity to hold reserves sufficient to allow it to continue its work for twelve months in the event that income should diminish, especially in a period of economic uncertainty. This involves maintaining a reserve equivalent to the charity's running costs over a twelve-month period. In the year to 31st March 2024 these costs are forecast to be £2,200. Unfortunately, it is not possible for this reserve to cover the costs associated with employing a mentor coordinator for twelve months as this would be unaffordable at present.</p> <p>The charity also needs to retain reserves to enable it to replace larger items of equipment in the event that they are no longer useable. These include two laptop computers and a data projector. In March 2023 the total replacement cost of these items was £2,500.</p> <p>The total reserves that will be maintained to cover running costs and replacement equipment in the year to 31st March 2024, as outlined above, will therefore be £4,700.</p> <p>Breathe Youth is committed to developing its youth clubs and mentoring programme to meet the needs of local young people. In June 2022 it was agreed that it would work towards the recruitment of a further part-time mentor co-ordinator (3 days per week). In September 2022 it was also agreed that the charity would work</p>

		towards the recruitment of a part-time youth worker (3 days per week). In addition to utilising some its reserves, the charity will seek additional funding to enable recruitment into these roles.
Amount of reserves held	Para 1.22	£24,908
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Regular donations from individuals and project funding from the CHK Foundation.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		Not applicable
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Application and interview process. Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Our recruitment policy is applied to all staff at all levels in the organisation whether volunteer (including trustees) or employed.
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<p>The charity's organisational structure and any wider network with which the charity works</p>	<p>Para 1.51</p>	<p>Five trustees including the following:</p> <ul style="list-style-type: none"> • A Chairperson • Treasurer <p>The charity's mentoring programme is overseen by the two mentor coordinators.</p> <p>We receive referrals from a wide range of organisations including social care, schools, mental health and counselling providers, other charities and the police. We also work alongside other agencies and attend meetings, when required, to bring the young person's voice.</p> <p>Youth clubs and holiday clubs are each overseen by a team leader who is a volunteer.</p> <p>We partner with other church youth groups to run monthly joint youth socials and take the young people to a summer camp. Breathe coordinate these.</p>
<p>Relationship with any related parties</p>	<p>Para 1.51</p>	<p>Not applicable</p>
<p>Other - Merger</p>		<p>Breathe Youth was registered as a charitable incorporated organisation (CIO) on 17th October 2018. It became active in February 2019 and on 14th March 2019 it merged with Breathe, an unincorporated association, constituted on 7th November 2013. Breathe Youth (CIO) was established to continue the work of the unincorporated association. These organisations shared the same trustees and purposes.</p>

Reference and Administrative details

<p>Charity name</p>	<p>Breathe Youth</p>
<p>Other name the charity uses</p>	<p>Breathe (Working Title)</p>
<p>Registered charity number</p>	<p>1180351</p>
<p>Charity's principal address</p>	<p>C/o 11 Princess Royal Road, Bream Lydney Gloucestershire GL15 6NG</p>

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ruth Julius	Chairperson	October 2018 to present	
2	James Woodcock	Treasurer	October 2018 to present	
3	Christine Lott	Trustee	October 2020 to present	
4	Maureen Franklin	Trustee	October 2020 to present	
5	Martin Spoor	Trustee	June 2019 to present	
6				
7				
8				
9				
10				

Corporate trustees – names of the directors at the date the report was approved

Director name		
Not applicable		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Not applicable		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable

Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable
---	----------------

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
	Not applicable	

Name of chief executive or names of senior staff members (Optional information)

Not applicable

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Not applicable

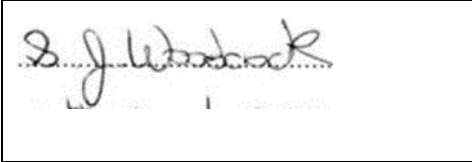
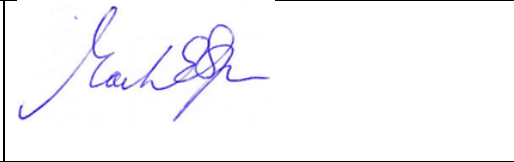
Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Steven James Woodcock	Martin Eric Spoor
Position (eg Secretary, Chair, etc)	Treasurer	Trustee
Date	15.12.23	



Breathe Youth			Charity No (if any)	1180351
Annual accounts for the period				
Period start date	01/04/2022	To	Period end date	31/03/2023

Section A Statement of financial activities

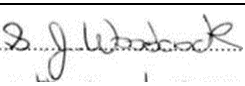

Recommended categories by activity	Guidance Notes	Endowment funds			Total funds	Prior year funds
		Unrestricted funds	Restricted income funds			
		£ F01	£ F02	£ F03		
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	6,586	17,788	-	24,374	11,255
Charitable activities	S02	1,265	1,620	-	2,885	680
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	7,851	19,408	-	27,259	11,935
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	24
Charitable activities	S09	2,736	20,016	-	22,752	8,817
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	2,736	20,016	-	22,752	8,841
Net income/(expenditure) before investment gains/(losses)						
	S13	5,115	- 608	-	4,507	-
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	5,115	- 608	-	4,507	-
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	5,115	- 608	-	4,507	3,094
Reconciliation of funds:						
Total funds brought forward	S21	19,998	403	-	20,401	17,307
Total funds carried forward	S22	25,113	- 205	-	24,908	20,401

Section B

Balance sheet

		Guidance Notes	Restricted			Total this year £	Total last year £
	Unrestricted funds £		income funds £	Endowment funds £			
	F01		F02	F03	F04		
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	
Tangible assets	(Note 14)	B02	-	-	-	-	
Heritage assets	(Note 16)	B03	-	-	-	-	
Investments	(Note 17)	B04	-	-	-	-	
Total fixed assets		B05	-	-	-	-	
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	
Debtors	(Note 19)	B07	103	-	-	2,126	
Investments	(Note 17.4)	B08	-	-	-	-	
Cash at bank and in hand	(Note 24)	B09	26,924	4,653	-	30,977	
Total current assets		B10	27,027	4,653	-	33,103	
Creditors: amounts falling due within one year							
	(Note 20)	B11	250	6,522	-	12,702	
Net current assets/(liabilities)		B12	26,777	- 1,869	-	20,401	
Total assets less current liabilities		B13	26,777	- 1,869	-	20,401	
Creditors: amounts falling due after one year							
	(Note 20)	B14					
Provisions for liabilities		B15	-	-	-	-	
Total net assets or liabilities		B16	26,777	- 1,869	-	20,401	
Funds of the Charity							
Endowment funds	(Note 27)	B17	-		-	-	
Restricted income funds	(Note 27)	B18		- 1,869	-	403	
Unrestricted funds		B19	26,854		-	19,998	
Revaluation reserve		B20			-		
Total funds		B21	26,854	- 1,869	-	20,401	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Steven James Woodcock	15.12.23
	Martin Eric Spoor	15.12.23

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (October 2019)
- and with*

--

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

TRUE

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

* -Tick as appropriate

No*

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2

Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

--

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		
Fund balance as restated	_____	_____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	
Previous period net income/(expenditure) as restated	_____

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓					
Yes	No	N/a									
✓											
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓			
Yes	No	N/a									
		✓									
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓					
Yes	No	N/a									
✓											
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a	✓					✓
Yes	No	N/a									
✓											
		✓									
Government grants	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">✓</td> <td></td> </tr> </tbody> </table>	Yes	No	N/a		✓				
Yes	No	N/a									
	✓										
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓					
Yes	No	N/a									
✓											
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓			
Yes	No	N/a									
		✓									
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓					
Yes	No	N/a									
✓											
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓			
Yes	No	N/a									
		✓									
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓			
Yes	No	N/a									
		✓									
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓			
Yes	No	N/a									
		✓									
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓			
Yes	No	N/a									
		✓									

Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

£1,000

They are valued at cost.

Yes	No	N/a
		✓

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
		✓

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓		

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓		

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Deferred income is reported where income is received in the current financial year but relates to a subsequent financial year.

Note 3 Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Donations and legacies:					
Donations and gifts	6,586		-	6,586	5,328
Gift Aid			-	-	185
Legacies	-	-	-	-	-
General grants provided by government/other charities		17,788	-	17,788	5,742
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	6,586	17,788	-	24,374	11,255
Charitable activities:					
Income (Clubs & holiday club)	1,016	-	-	1,016	680
Summer conference - attendance	-	1,620	-	1,620	-
Mentoring	249	-	-	249	-
Other	-	-	-	-	-
Total	1,265	1,620	-	2,885	680
Other trading activities:					
		-	-	-	-
		-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Income from investments:					
Interest income	-	-	-	-	-
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Separate material item of income:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
TOTAL INCOME	7,851	19,408	-	27,259	11,935

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Grant funding of £5,579 from the CHK Foundation in respect of Breathe Youth's contribution to the Gloucestershire Mentoring Programme for girls and young women plus donations and gifts of £1,066 and £104, being gift aid related to these donations and gifts.

Where any endowment fund is converted into income in the rep

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Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Donations and gifts totalling £6,586 (£5,328 in previous year); grants provided by charities (CHK Foundation) totalling £17,788 (£5,742 in previous year) and attendance at Summer conference totalling £1,620 (nil in previous year)

Note 4

Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Coronavirus Job Retention Scheme		163
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	163

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Not applicable

Please give details of other forms of government assistance from which the charity has directly benefited.

None

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Donated goods, facilities and services are accounted for on the basis of the value of the gift to the charity, where this can be measured reliably. The charity does not accept donated goods for resale or distribution to beneficiaries. Goods donated for on-going use by the charity are recognised as tangible fixed assets when their fair value exceeds the threshold for capitalisation set by the charity's accounting policy, which is £1000.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Contribution of unpaid volunteers (referred to in trustees' annual report)

Note 6

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Expenditure on raising funds:					
Incurring seeking donations	-		-	-	24
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events					
Fundraising agents					
Operating charity shops		-			
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	24
Expenditure on charitable activities					
Youth clubs	1,823	-	-	1,823	2,416
Mentoring	913	18,217	-	19,130	6,349
Summer conference - attendance		1,799	-	1,799	52
	-	-	-	-	-
Total expenditure on charitable activities	2,736	20,016	-	22,752	8,817

Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-

Other

	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure		-	-	-	-

TOTAL EXPENDITURE	2,736	20,016	-	22,752	8,841
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Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Youth clubs	1,589		234	1,823	2,416
Mentoring	1,072	17,788	270	19,130	6,349
Summer Conference	1,626	0	173	1,799	52
Total	4,287	17,788	677	22,752	8,817

Prior year expenditure on charitable activities can be analysed as follows:

Expenditure on delivery of youth clubs, totalling £2,416; delivery of mentoring programmes, totalling £6,349 and participation in Limitless Summer conference, totalling £52.

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Expenditure on delivery of youth clubs, totalling £1,823 (£2,416 in prior year), on delivery of mentoring programme, totalling £19,130 (£6,349 in prior year) and on Limitless Summer conference, totalling £1,799 (£52 in prior year).

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C**Notes to the accounts****Note 9 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)		Youth Clubs	Mentoring	Events	Grand total	Basis of allocation (Describe method)
		£	£	£	£	
Governance	-	36	72	72	180	Estimated Use (20:40:40%)
Printing, Postage & Stationery	-	42	42	21	105	Estimated Use (40:40:20%)
Insurance	-	65	65	34	164	Estimated Use (40:40:20%)
Website & software	-	87	87	44	218	Estimated Use (40:40:20%)
Other	-	4	4	2	10	Estimated Use (40:40:20%)
Total	-	234	270	173	677	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Support costs are apportioned to each charitable activity according to the estimated percentage use by that activity

Note 10 Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year	Last year
£	£
180	0
0	0
0	0
0	0

Note 11 **Paid employees**

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	15,795	5,159
Social security costs	972	305
Pension costs (defined contribution scheme)	591	-
Other employee benefits	-	-
Total staff costs	17,358	5,464

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

--

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	1	1
Governance	-	-
Other	-	-
Total	1	1

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	1,379
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All expense associated with the defined contribution pension scheme relates to post of Mentor Coordinator and is funded by restricted funds, currently provided by CHK Foundation.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1				
Activity or project 2			-	-
Activity or project 3			-	-
Activity or project 4			-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight

Section C

Notes to the accounts

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year

-	-	-	-
-	-	-	-

Net book value at the end of the year

15.4 Accounting policy***Please disclose the accounting policy for intangible fixed assets including:******Reasons for choosing amortisation rates******Policies for the recognition of any capital development***

15.5 Impairment***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

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15.6 Revaluation***If an accounting policy of revaluation is adopted, please provide:******the effective date of the revaluation******the name of independent valuer, if applicable******the methods applied******the carrying amount that would have been recognised had the assets been carried under the cost model.***

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

16.2 Cost or valuation

At beginning of the year

Additions

Disposals

Revaluations

Transfers *

At end of the year

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**

**** Rate**

						Str aig ht Lin
** Basis						
** Rate						

At beginning of the year

Disposals

Depreciation

Impairment

Transfers*

At end of year

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year

Net book value at the end of the year

-	-	-	-	-
-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A	At cost Group B	Total
	£	£	£
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	
(ii) Describe the significance and nature of heritage assets.	
(iii) Disclose information that is helpful in assessing the value of heritage assets.	
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

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Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		

17.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity**
- (ii) Name or independent valuer, if applicable, and relevant qualifications**
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds**
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements**

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

Cash or cash equivalents
 Listed investments
 Investment properties
 Social investments
 Other investments
 Total

This year	Last year
£	£
31,577	30,977
-	-
-	-
-	-
-	-
31,577	30,977

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Note 18

Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
103	2,126
103	2,126

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
Total 0	Total 0

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,939	3,231	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	4,833	9,471	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	6,772	12,702	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Income is deferred as it was received in the year ended 31st March 2020 but relates to delegate fees for Limitless youth conference which was cancelled twice due to coronavirus and took place in the financial year ending 31st March 2023.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	9,471	2,190
Amounts added in current period	4,833	9,471
Amounts released to income from previous periods	- 9,471	- 2,190
Balance at the end of the reporting period	4,833	9,471

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
 Amounts added in current period
 Amounts charged against the provision in the current period
 Unused amounts reversed during the period
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

--

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

--

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

--

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

--

Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
31,577	30,977
-	-
31,577	30,977

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Note 26 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Section C

Notes to the accounts

(cont)

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted	UR	General charitable purposes	19,998	7,851	2,736	-	-	25,113
Restricted	R	Limitless - Summer conference (attendance)	27	1,620	1,799	-	-	152
Restricted	R	Gloucestershire Mentoring Programme	- 53	17,788	17,788	-	-	53
Restricted	R	Mentoring Programme	429		429	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	20,401	27,259	22,752	-	-	24,908

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted	UR	General charitable purposes	17,228	5,186	2,416	-	-	19,998
Restricted	R	Limitless - Summer conference (attendance)	79	-	52	-	-	27
Restricted	R	Gloucestershire Mentoring Programme	-	5,579	5,632	-	-	53
Restricted	R	Mentoring Programme	-	1,170	741	-	-	429
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	17,307	11,935	8,841	-	-	20,401

Note 27

Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

True

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
Not applicable						

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify): Authorised expenditure incurred on behalf of the organisation (including expenses for Limitless Summer conference and other expenditure requiring payment by credit card)	2,781	1,829
TOTAL	2,781	1,829

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

Two

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Breathe Youth was registered as a charitable incorporated organisation (CIO) on 17th October 2018. Breathe Youth became active in February 2019 and on 14th March 2019 it merged with Breathe, an unincorporated association, constituted on 7th November 2013. Breathe Youth (CIO) was established to continue the work of the unincorporated association. These organisations shared the same trustees and purposes. No significant adjustments were required in order to align accounting policies. No adjustments to net assets were required as a result of the merger.



Section A

Independent Examiner's Report

Report to the trustees

Charity name
Breathe Youth

On accounts for the year ended

31 st March 2023	Charity no (if any)	1180351
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Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Association of Accounting Technicians.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed: 

Date: 9th November 2023

Name: Miss Jenna Pflug FMAAT AATQB 283997

Relevant professional Fellow member of the Association of Accounting Technicians

qualification(s) or body
(if any):

--

Address:

Dean Accountancy Services Limited
15 High Street, Lydney, Glos
GL15 5DP

Dean Accountancy Services Ltd
15 High Street, Lydney, Glos GL15 5DP
Tel: 01594 843867
www.deanaccountancyservices.co.uk

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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BREATHE YOUTH

England & Wales - Charity number 1180351

Accounts



Trustees' Annual Report for the period

From: 1st April 2021 Period start date To: 31st March 2022 Period end date

Charity name: **Breathe Youth**

Charity registration number: **1180351**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>1. To act as a resource for children and young people up to the age of 25 living in the Forest of Dean district by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:</p> <p>(a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;</p> <p>(b) advancing education;</p> <p>(c) relieving unemployment.</p> <p>2. To advance the Christian religion in accordance with the statement of faith by encouraging Christian beliefs and values amongst children and young people, their families and the community.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p><i>1. To act as a resource for children and young people up to the age of 25 living in the Forest of Dean district by providing advice and assistance and organising programmes of physical, educational and other activities as a means of: (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals; (b) advancing education; (c) relieving unemployment.</i></p> <p>The financial year 1 April 2021 to 31 March 2022, saw the gradual resumption of services being delivered face to face. Our action plans and risk assessments for service delivery were reviewed and amended in accordance with National Youth Agency guidance to ensure there were safe systems of work in place to reduce the risk of covid transmission.</p>

Youth Clubs

Connect Youth Club for young people aged 11-16 years

The frequency and timings of the youth club were reviewed as there was capacity available at the local community centre. As a result of this we were pleased to be able to run the club every week during term time for one and a half hours. This enables us to provide greater continuity for the team and the young people.

We resumed the club in September 2021 with a completely new group of young people and saw an average attendance of 14. Those who were attending pre-covid and were still within the age range for the club did not return.

Junior Club – for children aged 7-11 years.

Following the relaxation of covid restrictions and in light of the National Youth Agency guidance, Junior Club restarted on the 7 June 2021.

Average attendance was 12 young people. We started with a whole new group of young people as those who were attending pre covid and were eligible to attend did not return

Mentoring Programme:

This provides one to one mentor support to young people who live in the Forest of Dean aged 10 – 18 years and are facing challenges, including those Not in Education, Employment or Training (NEET) or facing family struggles e.g., family break up, bereavement etc.

In June 2021 we were successful in our bid for funding from the CHK Foundation. This enabled us to employ a mentor coordinator to manage a programme initiated by CHK for girls and young women aged 11-24 who are at risk of involvement in criminal activity and/or have faced adverse childhood experiences (ACEs). This forms part of the Gloucestershire Mentoring Programme (GMP), which is delivered by 7 partner organisations - 6 within the county and another in South Gloucestershire.

GMP is externally evaluated and provides the opportunity for the partner organisations to share learning and ways of working with each other. It is hoped that the partnership model will be adopted in other areas if it is shown to be effective.

We receive referrals from a range of organisations, including schools, children's social services, and other family support agencies. Referrals are processed by the two Mentor Coordinators.

We recruit, train and provide ongoing supervision

		<p>to volunteer mentors who supporting the young people referred to the service. Mentors meet with their young person for 1-2 hours (usually weekly) for at least 12 months. We provide wider support where needed to the families of young people participating in the programme.</p> <p><i>2. To advance the Christian religion in accordance with the statement of faith by encouraging Christian beliefs and values amongst children and young people, their families and the community</i></p> <p>Holiday Club and Summer Camp</p> <p>The summer camp scheduled for summer 2021 was cancelled for the second time.</p> <p>There is a great deal of planning and the preparation involved in running the holiday club and the uncertainty about covid restrictions did not give us confidence to plan the event within the timescales available.</p> <p>Joint Youth Socials</p> <p>Breathe coordinates the bringing together of church youth groups in the Forest of Dean District for monthly social activities. The aim is to reduce isolation for Christian young people and encourage them in their faith. We have on average 20 young people attending the sessions.</p> <p>Clubs</p> <p>At Junior club and Connect Youth Club we provide opportunities to explore Christian values using Bible verses that underpin these values or teaching. We make space for prayer and offer the opportunity for members of both clubs to be prayed for.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Trustees understand the Charity's Commission's guidance and are satisfied that our services are delivered for the public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Not applicable

Policy on social investment including program related investment	Para 1.38	Not applicable
Contribution made by volunteers	Para 1.38	Volunteers have made a huge contribution to the delivery of our services. All our mentors are volunteers. Since January 2022 both clubs have been completely staffed by volunteers.
Other		<p>In December 2021 and January 2022, the paid Junior Club team leader and the Connect Youth Club leader stepped down from their paid roles and we have not been able to recruit into those posts.</p> <p>In January 2022 our mentor coordinator responsible for the delivery of our Girls and Young Women's Programme came into post.</p>

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Mentoring Programme</p> <p>We were able to recruit and provide a programme of online training to 7 new mentors during the financial year bringing our total number of mentors to 10. This more than doubled the number of young people we were able to support compared to the previous two years.</p> <p><u>The positive outcomes and benefits to the young people were:</u></p> <ul style="list-style-type: none"> • Re-engagement in education • Identification and progress towards personal goals. This gives a sense of achievement, builds self-esteem and confidence • Engagement in positive activities such as sports clubs • Increased resilience – better able to face challenging situations and difficult circumstances. <p><u>Benefits to wider community</u></p> <ul style="list-style-type: none"> • Improved employment prospects in the longer term • Reduced risk of poor mental health • Reduced risk of involvement in antisocial behaviour and crime <p>Youth Clubs</p> <p><u>Junior Club</u></p>

		<p>Post covid, the behaviour of the children attending the club made it necessary for us to teach and reinforce basic social etiquette: Saying thank you, asking and not demanding, saying excuse me, saying please. We had not had to do this before.</p> <p>We provided a variety of activities including crafts and games. This allowed the young people to express their creative abilities as well as supporting their experience of sharing, relating to each other and gaining an understanding of what it means to be part of their community.</p> <p>Over a period of time, we saw an improvement in most relationship issues and the behaviour at club.</p> <p><u>Connect Youth Club</u></p> <p>The post covid period saw a gradual re-establishment of the youth club. However, the behaviour of the young people presented us with challenges.</p> <p>We established clear boundaries, consistency and fairness. We also felt it important that we communicated to the young people that they were important to us and more importantly that they were important to God.</p> <p>We were keen to give praise and encouragement to members when they did something well or tried their best.</p> <p><u>The positive outcomes and benefits to the young people were</u></p> <ul style="list-style-type: none"> • Improvement in their behaviour over time • Learned to manage their responses to difficult situations at club • A more enjoyable club experience • Feel better about themselves. <p><u>Benefits to wider community</u></p> <ul style="list-style-type: none"> • Young people show respect to members of the wider community • Better able to manage their emotions and responses to difficult situations over time
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	Not applicable

Investment performance against objectives	Para 1.41	Not applicable
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	It is the policy of the charity to hold reserves sufficient to allow it to continue its work for twelve months in the event that income should diminish, especially in a period of economic uncertainty. This involves maintaining a reserve equivalent to the charity's running costs over a twelve-month period. In the year to 31st March 2022 these costs were forecast to be £4,800, including the employment of the sessional youth worker. The charity also needs to retain reserves to enable it to replace larger items of equipment in the event that they are no longer useable. In the year to 31st March 2022 the total replacement cost of these items amounted to £2,500. The total reserves that will be maintained to cover running costs and replacement equipment in the year to 31st March 2022, as outlined above, is therefore £7,300. In December 2020, it was agreed that Breathe would work towards the development of its mentoring programme, including the recruitment of a part-time mentor co-ordinator (3 days per week). The approximate cost of this is £26,000 per annum. In addition to the reserves outlined above, the charity will therefore seek funding and retain sufficient reserves to enable it to employ someone in this role in the future.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Regular donations from individuals and project funding from the CHK Foundation
Investment policy and objectives including any social investment policy adopted	Para 1.46	

A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		Not applicable
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Application and interview process. Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Our recruitment policy is applied to all staff at all levels in the organisation whether volunteer or employed.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Five trustees including the following: <ul style="list-style-type: none"> • A Chairperson • Treasurer <p>The charity's mentoring programme is overseen by the two Mentor Coordinators. Youth clubs and holiday clubs are each overseen by a team leader who is a volunteer.</p> <p>We partner with other church youth groups to run monthly joint youth socials and take the young people to a summer camp. Breathe coordinate these.</p>
Relationship with any related parties	Para 1.51	Not applicable

Other - Merger		Breathe Youth was registered as a charitable incorporated organisation (CIO) on 17th October 2018. It became active in February 2019 and on 14th March 2019 it merged with Breathe, an unincorporated association, constituted on 7th November 2013. Breathe Youth (CIO) was established to continue the work of the unincorporated association. These organisations shared the same trustees and purposes.
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Reference and Administrative details

Charity name	Breathe Youth
Other name the charity uses	Breathe (Working Title)
Registered charity number	1180351
Charity's principal address	C/o 11 Princess Royal Road, Bream Lydney Gloucestershire GL15 6NG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ruth Julius	Chairperson	October 2018 to present	
2	James Woodcock	Treasurer	October 2018 to present	
3	Allan Smith	Trustee	October 2020 to November 2021	
4	Christine Lott	Trustee	October 2020 to present	
5	Maureen Franklin	Secretary	October 2020 to present	
6	Martin Spoor	Trustee	June 2019 to present	
7				
8				
9				
10				

Corporate trustees – names of the directors at the date the report was approved

Director name		
Not applicable		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Not applicable		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
	Not applicable	

Name of chief executive or names of senior staff members (Optional information)

Not applicable

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Not applicable

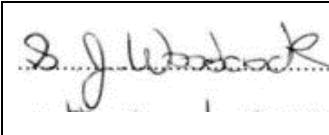
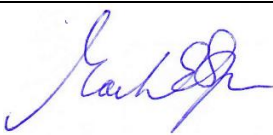
Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Steven James Woodcock	Martin Eric Spoor

Position (eg Secretary, Chair, etc)	Treasurer	Trustee
--	-----------	---------

Date	16.12.22
-------------	----------



Breathe Youth			Charity No (if any)	1180351
Annual accounts for the period				
Period start date	01/04/2021	To	Period end date	31/03/2022

Section A Statement of financial activities

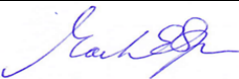
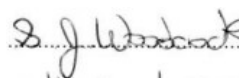
Recommended categories by activity	Guidance Notes	Endowment funds			Total funds	Prior year funds
		Unrestricted funds	Restricted income funds			
		£ F01	£ F02	£ F03		
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	4,506	6,749	-	11,255	4,953
Charitable activities	S02	680		-	680	33
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-		-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06		-	-	-	
Total	S07	5,186	6,749	-	11,935	4,986
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	24	-	24	-
Charitable activities	S09	2,416	6,401	-	8,817	1,853
Separate material item of expense	S10	-	-	-	-	-
Other	S11		-	-	-	-
Total	S12	2,416	6,425	-	8,841	1,853
Net income/(expenditure) before investment gains/(losses)	S13	2,770	324	-	3,094	3,133
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	2,770	324	-	3,094	3,133
Extraordinary items	S16		-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	2,770	324	-	3,094	3,133
Reconciliation of funds:						
Total funds brought forward	S21	17,228	79		17,307	14,174
Total funds carried forward	S22	19,998	403	-	20,401	17,307

Section B

Balance sheet

	Guidance Notes	Unrestricted	Restricted	Endowment	Total this	Total last
		funds	income	funds	year	year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	741	1,385	-	2,126	1,874
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	19,418	11,559	-	30,977	17,623
Total current assets	B10	20,159	12,944	-	33,103	19,497
Creditors: amounts falling due within one year (Note 20)	B11	130	12,572	-	12,702	
Net current assets/(liabilities)	B12	20,029	372		20,401	19,497
Total assets less current liabilities	B13	20,029	372	-	20,401	19,497
Creditors: amounts falling due after one year (Note 20)	B14					2,190
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	20,029	372	-	20,401	17,307
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18				403	79
Unrestricted funds	B19			-	19,998	17,228
Revaluation reserve	B20				-	
Total funds	B21	20,029	372	-	20,401	17,307

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	M. Spoor	16.12.2022
	S.J. Woodcock	16.12.2022

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (October 2019)
- and with*

--

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

TRUE

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

* -Tick as appropriate

No*

✓

Please disclose:

(i) the nature of the prior period error;

(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and

(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

--

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		
Fund balance as restated		

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	
Previous period net income/(expenditure) as restated	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability. 	Yes No N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes No N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes No N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes No N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes No N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes No N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes No N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes	No	N/a
		✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes	No	N/a
		✓

Support costs

The charity has incurred expenditure on support costs.

Yes	No	N/a
✓		

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes	No	N/a
✓		

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes	No	N/a
		✓

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes	No	N/a
		✓

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes	No	N/a
		✓

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
		✓

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
		✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

£1,000

They are valued at cost.

Yes	No	N/a
		✓

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓		

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓		

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Deferred income is reported where income is received in the current financial year but relates to a subsequent financial year.

Note 3 Analysis of income

Analysis	Unrestricted	Restricted	Endowment	Total funds	Prior year
	funds	income funds	funds	£	£
Donations and legacies:					
Donations and gifts	4,262	1,066	-	5,328	4,435
Gift Aid	81	104	-	185	-
Legacies	-	-	-	-	-
General grants provided by government/other charities	163	5,579	-	5,742	518
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	4,506	6,749	-	11,255	4,953
Charitable activities:					
Income (Clubs & holiday club)	680	-	-	680	-
Summer conference - attendance	-	-	-	-	33
Other	-	-	-	-	-
Total	680	-	-	680	33
Other trading activities:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Income from investments:					
Interest income	-	-	-	-	-
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Separate material item of income:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
TOTAL INCOME	5,186	6,749	-	11,935	4,986

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

--

Where any endowment fund is converted into income in the

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Donations and gifts totalling £5,328 (£4,435 in previous year); general grants provided by charities totalling £5,579 (nil in previous year).

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Coronavirus Job Retention Scheme	163	518
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	163	518

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Not applicable

Please give details of other forms of government assistance from which the charity has directly benefited.

None

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Donated goods, facilities and services are accounted for on the basis of the value of the gift to the charity, where this can be measured reliably. The charity does not accept donated goods for resale or distribution to beneficiaries. Goods donated for on-going use by the charity are recognised as tangible fixed assets when their fair value exceeds the threshold for capitalisation set by the charity's accounting policy, which is £1000.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Contribution of unpaid volunteers (referred to in trustees' annual report)

Note 6

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Expenditure on raising funds:					
Incurred seeking donations	-	24	-	24	-
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events					
Fundraising agents					
Operating charity shops		-			
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising funds	-	24	-	24	-
Expenditure on charitable activities					
Youth clubs	2,416	-	-	2,416	1,497
Mentoring		6,349	-	6,349	319
Summer conference - attendance	-	52	-	52	37
	-	-	-	-	-
Total expenditure on charitable activities	2,416	6,401	-	8,817	1,853
Separate material item of expense					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-

Other

	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	-	-	-	-	-

TOTAL EXPENDITURE

2,416	6,425	-	8,841	1,853
-------	-------	---	-------	-------

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Youth clubs	2,309	0	107	2,416	1497
Mentoring	663	5,579	107	6,349	319
Summer Conference	0	0	52	52	37
Total	2,972	5,579	266	8,817	1853

Prior year expenditure on charitable activities can be analysed as follows:

Expenditure on delivery of youth clubs, totalling £1,497; delivery of mentoring programme, totalling £319 and participation in Limitless Summer conference, totalling £37.

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Expenditure on delivery of youth clubs, totalling £2,416 (£1,497 in prior year) and on delivery of mentoring programme, totalling £6,349 (£319 in prior year).

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	Youth Clubs	Mentoring	Events	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
Printing, Postage & Stationery	-	30	30	16	76	Estimated Use (40:40:20%)
Insurance	-	75	75	36	186	Estimated Use (40:40:20%)
Training	-	2	2	-	4	Estimated Use (50:50:0%)
Other	-	-	-	-	-	
Total	-	107	107	52	266	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Support costs are apportioned to each charitable activity according to the estimated percentage use by that activity

Note 10 Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year	Last year
£	£
0	0
0	0
0	0
0	0

Note 11 **Paid employees**

Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
5,159	1,088
305	176
-	-
-	-
5,464	1,264

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	1	1
Governance	-	-
Other	-	-
Total	1	1

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

--

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

--

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

--

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Activity or project 1			£	£
Activity or project 2			-	-
Activity or project 3			-	-
Activity or project 4			-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight

Note 15 Intangible assets*Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

Note 16 Heritage assets*Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets**

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

16.2 Cost or valuation

At beginning of the year

Additions

Disposals

Revaluations

Transfers *

At end of the year

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments****Basis****** Rate**

					Straight Lin

At beginning of the year

Disposals

Depreciation

Impairment

Transfers*

At end of year

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year

-	-	-	-	-
-	-	-	-	-

Net book value at the end of the year

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	
(ii) Describe the significance and nature of heritage assets.	
(iii) Disclose information that is helpful in assessing the value of heritage assets.	
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

This year	Last year
£	£
30,977	17,623
-	-
-	-
-	-
-	-
30,977	17,623

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided

--

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Note 18

Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
2,126	1,874
2,126	1,874

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
0	1,874
-	-
-	-
Total 0	1,874

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	3,231	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	9,471	-	-	2,190
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	12,702	-	-	2,190

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Income is deferred as it was received in the year ended 31st March 2020 but relates to delegate fees for Limitless youth conference which was cancelled twice due to coronavirus and now takes place in the financial year ending 31st March 2023.

Movement in deferred income account

Balance at the start of the reporting period	
Amounts added in current period	
Amounts released to income from previous periods	
Balance at the end of the reporting period	

This year £	Last year £
2,190	2,385
9,471	-
2,190	- 195
9,471	2,190

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
 Amounts added in current period
 Amounts charged against the provision in the current period
 Unused amounts reversed during the period
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

--

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

--

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

--

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

--

Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
30,977	17,623
-	-
30,977	17,623

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

--

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

--

Note 26 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

--

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

--

Section C

Notes to the accounts

(cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted	UR	General charitable purposes	17,228	5,186	2,416	-	-	19,998
Restricted	R	Limitless - Summer conference (attendance)	79	-	52	-	-	27
Restricted	R	Gloucestershire Mentoring Programme	-	5,579	5,632	-	-	53
Restricted	R	Mentoring Programme	-	1,170	741	-	-	429
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	17,307	11,935	8,841	-	-	20,401

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted	UR	General charitable purposes	14,091	4,953	- 1,816	-	-	17,228
Restricted	R	Limitless - Summer conference (attendance)	83	33	- 37	-	-	79
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			14,174	4,986	- 1,853	-	-	17,307

Note 27

Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

True

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	
Not applicable						

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify): Authorised expenditure incurred on behalf of the organisation (including delegate fees for Summer conference and other expenditure requiring payment by credit card)	1,829	745
TOTAL	1,829	745

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

One

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Breathe Youth was registered as a charitable incorporated organisation (CIO) on 17th October 2018. Breathe Youth became active in February 2019 and on 14th March 2019 it merged with Breathe, an unincorporated association, constituted on 7th November 2013. Breathe Youth (CIO) was established to continue the work of the unincorporated association. These organisations shared the same trustees and purposes. No significant adjustments were required in order to align accounting policies. No adjustments to net assets were required as a result of the merger.

Note 30

30.1 Analysis of principal SoFA components for the current reporting period

	Unincorporated assocn. (pre-merger)	CIO (pre-merger)	Charity (post-merger)	Combined total
	£	£	£	£
Total income				
Total expenditure				
Net income/(expenditure)				
Other gains/(losses)				
Net movement in funds				

30.2 Analysis of principal SoFA components for the previous reporting period

	Unincorporated assocn. (pre-merger)	CIO (pre-merger)	Charity (post-merger)	Combined total
	£	£	£	£
Total income				
Total expenditure				
Net income/(expenditure)				
Other gains/(losses)				
Net movement in funds				
Total funds brought forward				
Total funds carried forward				

30.3 Analysis of net assets at the date of merger

	Unincorporated assocn.	CIO	Combined total
	£	£	£
Net assets			
Represented by:			
Unrestricted funds			
Restricted income funds			
Endowment funds			
Total funds			

BREATHE YOUTH

England & Wales - Charity number 1180351

Accounts



Trustees' Annual Report for the period

From: 1st April 2020 Period start date To: 31st March 2021 Period end date

Charity name: **Breathe Youth**

Charity registration number: **1180351**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>1. To act as a resource for children and young people up to the age of 25 living in the Forest of Dean district by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:</p> <p>(a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;</p> <p>(b) advancing education;</p> <p>(c) relieving unemployment.</p> <p>2. To advance the Christian religion in accordance with the statement of faith by encouraging Christian beliefs and values amongst children and young people, their families and the community.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p><i>1. To act as a resource for children and young people up to the age of 25 living in the Forest of Dean district by providing advice and assistance and organising programmes of physical, educational and other activities as a means of: (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals; (b) advancing education; (c) relieving unemployment.</i></p> <p>During the financial year 1 April 2020 to 31 March 2021, we were faced with the covid pandemic. In order to reduce the risk of transmission, the whole country was placed in lockdown. This impacted on all aspects of life.</p> <p>For Breathe this required the cessation of all services or, deliver them in a different way where possible in accordance with government guidance.</p>

We kept abreast of government and National Youth Agency guidance to ensure that we complied.

We developed and implemented a covid action plan as well as risk assessments to ensure that measures were in place to reduce the risk of transmission when face-to-face provision was resumed.

We provided guidance for our staff and volunteers regarding the use of online platforms to deliver services or support for young people in line with our safeguarding policy.

Youth Clubs

Connect Youth Club for young people aged 11-16 years

This takes place every two weeks for two hours on a Friday evening during term time.

We were unable to run the club during the Covid 19 lockdown from March – July 2020 and the youth worker was furloughed for this period.

Telephone contact was maintained with the club members to assess their wellbeing and offer support if needed.

From 18 September – 16 October 2020, ensuring that safe systems of work were in place, we reopened the club and between two and four young people attended. We therefore decided to pause the club to give time for club members to regain confidence in meeting face to face in an informal setting.

Government-imposed restrictions were subsequently reintroduced followed by a further lockdown and we were then unable to run the club for the rest of the financial year.

Detached Youth Work

From July 2020 at various times Connect youth club team members partnered with a local church to carry out detached youth work, visiting different parts of Bream and engaging with young people they met.

The aim was to see how they were coping with lockdown and offer support if needed.

Junior Club – for children aged 7-11 years.

This takes place weekly during term time. As a result of the covid lockdown we were unable to run the club and switched to providing a 30 - minute club session online. The content included games, quizzes and other activities. The take up was low, but the team continued to run this until the end of the 2020 academic year.

From September 2020 we were able to run the club for 4 weeks until further government restrictions and lockdown were put in place after

		<p>which we were unable to run the club for the rest of the financial year.</p> <p>Mentoring Programme:</p> <p>This provides one to one mentor support for at least 12 months to young people aged 10 –18 years -facing challenges, including those Not in Education, Employment or Training (NEET) or facing family struggles e.g. family break up, bereavement etc.</p> <p>We receive referrals from organisations such as children’s social services, schools and family support agencies. Referrals are processed by the Mentor Coordinator.</p> <p>We recruit, train and provide ongoing support to mentors who support young people referred to the service.</p> <p>As a result of the national lock down we moved our delivery from face-face to online platforms.</p> <p><i>2. To advance the Christian religion in accordance with the statement of faith by encouraging Christian beliefs and values amongst children and young people, their families and the community</i></p> <p>We were unable to run our holiday club or attend the annual summer camp.</p> <p>We took the opportunity whether it was through the online sessions for Junior Club or through the three Connect sessions to offer the children and young people who attended a positive and supportive experience.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Trustees understand the Charity’s Commission’s guidance and are satisfied that our services are delivered for the public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Not applicable
Policy on social investment including program related investment	Para 1.38	Not applicable

Contribution made by volunteers	Para 1.38	<p>Apart from the work undertaken by the sessional youth worker in day-to-day leadership of the Connect youth club for 11-16 year olds, all activities delivered by Breathe Youth are undertaken by volunteers. The work of our volunteers is therefore invaluable.</p> <p>We are particularly grateful to the Junior club and, Connect teams and mentors who adapted the way they work, with all its challenges, and continued to engage and offer support to as many children and young people as possible during the pandemic.</p>
Other		

Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>Mentoring Programme</p> <p>We recruited 6 new mentors at the start of the financial year.</p> <p>Two developed unexpected health issues and were unable to take up their mentoring role. Four began their mentoring relationships using online platforms. This presented challenges both for the young people and the new mentors with the result that all four mentoring relationships only lasted between one and five months with the young people disengaging in the service. However, emotional support was given in all cases including one who was encouraged to report a serious incident to the police.</p> <p>The 3 young people who were in mentoring relationships prior to the lockdown continued with their support. The mental and emotional wellbeing of two of these young people deteriorated during lockdown and face-face contact was renewed with an improvement in their well-being.</p> <p>Youth Clubs</p> <p><u>Junior Club</u></p> <p>Switched to online provision during lockdown with between 1 and 5 children attending each session.</p> <ul style="list-style-type: none"> • Provided a range of interactive fun activities to maintain contact with the children. <p><u>Connect Youth Club</u></p> <p>Provided a safe space for 4 young people to engage with friends and receive emotional</p>

		<p>support outside of the family home in September/October 2020.</p> <p><u>Detached Youth Work</u></p> <p>In any one session the team engaged with 2-10 young people, enabling us to check on their wellbeing.</p> <p>Holiday Club</p> <p>The 2020 and 2021 events were cancelled as a result of government guidance to reduce the risk of covid transmission. We hope to run the event in 2022.</p> <p>Summer Camp</p> <p>The 2020 and 2021 events were cancelled following government guidance. We are currently planning a trip to the event in 2022.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	Not applicable
Investment performance against objectives	Para 1.41	Not applicable
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Income for the period was £4,986 against expenditure of £1,853. This resulted in a surplus of £3,133 for the period ended 31 st March 2021 and reserves carried forward of £17,307.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	It is the policy of the charity to hold reserves sufficient to allow it to continue its work for twelve months in the event that income should diminish, especially in a period of economic uncertainty. This involves maintaining a reserve equivalent to the charity's running costs over a twelve-month period. In the year to 31st March 2021 these costs were forecast to be £4,800, including the employment of the

		<p>sessional youth worker. The charity also needs to retain reserves to enable it to replace larger items of equipment in the event that they are no longer useable. In the year to 31st March 2021 the total replacement cost of these items amounted to £2,500. The total reserves that will be maintained to cover running costs and replacement equipment in the year to 31st March 2021, as outlined above, is therefore £7,300. In December 2020, it was agreed that Breathe would work towards the development of its mentoring programme, including the recruitment of a part-time mentor co-ordinator (3 days per week). The approximate cost of this is £26,000 per annum. In addition to the reserves outlined above, the charity will therefore seek funding and retain sufficient reserves to enable it to employ someone in this role in the future.</p>
Amount of reserves held	Para 1.22	£17,307
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Regular donations from individuals
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		Not applicable
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Application and interview process. Trustees are be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Our recruitment policy is applied to all staff at all levels in the organisation whether volunteer or employed.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Six trustees including the following: <ul style="list-style-type: none"> • A Chairperson • Treasurer • Secretary The charity's mentoring programme is overseen by the Mentor Coordinator. Youth clubs and holiday clubs are each overseen by a team leader. These are volunteers, with the exception of the team leader for the 11-16 year old youth club, who is employed as a sessional youth worker.
Relationship with any related parties	Para 1.51	Not applicable
Other - Merger		Breathe Youth was registered as a charitable incorporated organisation (CIO) on 17th October 2018. It became active in February 2019 and on 14th March 2019 it merged with Breathe, an unincorporated association, constituted on 7th November 2013. Breathe Youth (CIO) was established to continue the work of the unincorporated association. These organisations shared the same trustees and purposes.

Reference and Administrative details

Charity name	Breathe Youth
Other name the charity uses	Breathe (Working Title)
Registered charity number	1180351
Charity's principal address	C/o 11 Princess Royal Road, Bream Lydney Gloucestershire GL15 6NG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ruth Julius	Chairperson	October 2018 to present	
2	James Woodcock	Treasurer	October 2018 to present	
3	Allan Smith	Trustee	October 2020 to present	
4	Christine Lott	Trustee	October 2020 to present	
5	Maureen Franklin	Secretary	October 2020 to present	
6	Martin Spoor	Trustee	June 2019 to present	
7				
8				
9				
10				

Corporate trustees – names of the directors at the date the report was approved

Director name		
Not applicable		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Not applicable		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable

Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable
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Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
	Not applicable	

Name of chief executive or names of senior staff members (Optional information)

Not applicable

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Not applicable

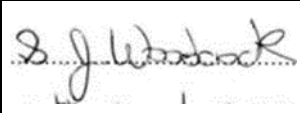

Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Steven James Woodcock	Christine Lott
Position (eg Secretary, Chair, etc)	Treasurer	Trustee

Date	8 th December 2021
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Breathe Youth			Charity No (if any)	1180351
Annual accounts for the period				
Period start date	01/04/2020	To	Period end date	31/03/2021

Section A Statement of financial activities


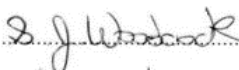
Recommended categories by activity	Guidance Notes	Endowment funds			Total funds	Prior year funds
		Unrestricted funds	Restricted income funds			
		£ F01	£ F02	£ F03		
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	4,953	-	-	4,953	5,238
Charitable activities	S02	-	33	-	33	5,377
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	18
Total	S07	4,953	33	-	4,986	10,633
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	1,816	37	-	1,853	7,470
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	1,816	37	-	1,853	7,470
Net income/(expenditure) before investment gains/(losses)						
	S13	3,137	-	4	-	3,133
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S15	3,137	-	4	-	3,133
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	3,137	-	4	-	3,133
Reconciliation of funds:						
Total funds brought forward	S21	14,091	83	-	14,174	11,011
Total funds carried forward	S22	17,228	79	-	17,307	14,174

Section B

Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	1,874	-	1,874	2,104
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	17,623	-	-	17,623	14,585
Total current assets	B10	17,623	1,874	-	19,497	16,689
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	2,515
Net current assets/(liabilities)	B12	17,623	1,874	-	19,497	14,174
Total assets less current liabilities	B13	17,623	1,874	-	19,497	14,174
Creditors: amounts falling due after one year (Note 20)	B14	-	2,190	-	2,190	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	17,623	- 316	-	17,307	14,174
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	79	-
Unrestricted funds	B19	-	-	-	17,228	-
Revaluation reserve	B20	-	-	-	-	-
Total funds	B21	17,623	-316	-	17,307	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	C. Lott	08.12.2021
	S.J. Woodcock	08.12.2021

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (October 2019)
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

TRUE

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

* -Tick as appropriate

No*

Please disclose:

(i) the nature of the prior period error;

(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and

(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

--

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		
Fund balance as restated		

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	
Previous period net income/(expenditure) as restated	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability. 	Yes No N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes No N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes No N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes No N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes No N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> Yes No N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes	No	N/a
		✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes	No	N/a
		✓

Support costs

The charity has incurred expenditure on support costs.

Yes	No	N/a
✓		

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes	No	N/a
✓		

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes	No	N/a
		✓

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes	No	N/a
		✓

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes	No	N/a
		✓

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
		✓

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
		✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

£1,000

They are valued at cost.

Yes	No	N/a
		✓

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓		

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓		

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Deferred income is reported where income is received in the current financial year but relates to a subsequent financial year.

Note 3 Analysis of income

Analysis	Unrestricted	Restricted	Endowment	Total funds	Prior year
	funds	income funds	funds	£	£
Donations and legacies:					
Donations and gifts	4,435	-	-	4,435	5,238
Gift Aid	-	-	-	-	-
Legacies	-	-	-	-	-
General grants provided by government/other charities	518	-	-	518	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	4,953	-	-	4,953	5,238
Charitable activities:					
Income (Clubs & holiday club)	-	-	-	-	930
Summer conference - attendance	-	33	-	33	4,447
	-	-	-	-	-
Other	-	-	-	-	18
Total	-	33	-	33	5,395
Other trading activities:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Income from investments:					
Interest income	-	-	-	-	-
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Separate material item of income:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
TOTAL INCOME	4,953	33	-	4,986	10,633

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Income relating to participation in Limitless Summer Conference, totalling £4,447.

Where any endowment fund is converted into income in the

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Donations and gifts totalling £4,435 and general grants provided by government totalling £518.

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Coronavirus Job Retention Scheme	518	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	518	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Not applicable

Please give details of other forms of government assistance from which the charity has directly benefited.

None

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Donated goods, facilities and services are accounted for on the basis of the value of the gift to the charity, where this can be measured reliably. The charity does not accept donated goods for resale or distribution to beneficiaries. Goods donated for on-going use by the charity are recognised as tangible fixed assets when their fair value exceeds the threshold for capitalisation set by the charity's accounting policy, which is £1000.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

--

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Contribution of unpaid volunteers (referred to in trustees' annual report)

--

Note 6

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Expenditure on raising funds:					
Incurred seeking donations	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events					
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities					
Youth clubs	1,497	-	-	1,497	2,699
Mentoring	319	-	-	319	407
Summer conference - attendance	-	37	-	37	4,364
	-	-	-	-	-
Total expenditure on charitable activities	1,816	37	-	1,853	7,470
Separate material item of expense					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-

Other

	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	-	-	-	-	-

TOTAL EXPENDITURE

1,816	37	-	1,853	7,470
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Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Youth clubs	1,246	0	251	1,497	2699
Mentoring	68	0	251	319	407
Summer Conference	0	0	37	37	4364
Total	1,314	0	539	1,853	7470

Prior year expenditure on charitable activities can be analysed as follows:

Expenditure on delivery of youth clubs, totalling £2,699; delivery of mentoring programme, totalling £407 and participation in Limitless Summer conference, totalling £4,364.

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Expenditure on delivery of youth clubs, totalling £1,497 (£2,699 in period ended 31st March 2020).

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C**Notes to the accounts****Note 9 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	Youth Clubs	Mentoring	Events	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
Printing, Postage & Stationery	-	5	5	2	12	Estimated Use (40:40:20%)
Insurance	-	71	71	35	177	Estimated Use (40:40:20%)
Training	-	175	175	-	350	Estimated Use (50:50:0%)
Other	-	-	-	-	-	
Total	-	251	251	37	539	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Support costs are apportioned to each charitable activity according to the estimated percentage use by that activity

Note 10 Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	1,088	440
Social security costs	176	88
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
Total staff costs	1,264	528

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

--

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	1	-
Governance	-	-
Other	-	-
Total	1	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Note 14**Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	-	-	

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight

Note 15 Intangible assets*Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year

-	-	-	-
---	---	---	---

Net book value at the end of the year

-	-	-	-
---	---	---	---

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

Note 16 Heritage assets*Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets**

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

16.2 Cost or valuation

At beginning of the year

Additions

Disposals

Revaluations

Transfers *

At end of the year

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments****Basis****** Rate**

					Str aig ht Lin

At beginning of the year

Disposals

Depreciation

Impairment

Transfers*

At end of year

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year

-	-	-	-	-
-	-	-	-	-

Net book value at the end of the year

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		

17.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity**
- (ii) Name or independent valuer, if applicable, and relevant qualifications**
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds**
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements**

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

This year	Last year
£	£
17,623	14,585
-	-
-	-
-	-
-	-
17,623	14,585

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided

--

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Note 18

Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
1,874	2,104
1,874	2,104

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
1,874	-
-	-
-	-
Total 1,874	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	130	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	2,385	2,190	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	2,515	2,190	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Income is deferred as it was received in the year ended 31st March 2020 but relates to delegate fees for Limitless youth conference which was cancelled twice due to coronavirus and now takes place in the financial year ending 31st March 2023.

Movement in deferred income account

Balance at the start of the reporting period
Amounts added in current period
Amounts released to income from previous periods
Balance at the end of the reporting period

This year £	Last year £
2,385	2,748
-	2,385
- 195	- 2,748
2,190	2,385

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
 Amounts added in current period
 Amounts charged against the provision in the current period
 Unused amounts reversed during the period
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

--

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

--

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Note 24 **Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

This year £	Last year £
-	-
-	-
17,623	14,585
-	-
17,623	14,585

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

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25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

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Note 26 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

Having been closed for much of the year ended 31st March 2021, the charity's youth clubs resumed in June 2021, following an improvement in COVID-19 infection rates and a relaxation of government restrictions. In August 2021, Breathe Youth was selected as a delivery partner for a new two year Gloucestershire Mentoring Programme for girls and young women living in Gloucestershire who are considered at risk of engaging in criminal activity. This will be delivered with financial support of £56,038 from the CHK Foundation over the two years. A mentor co-ordinator has been appointed to manage the delivery of the programme and will take up post on 4th January 2022.

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

The coronavirus pandemic has not had an adverse impact on the finances of the charity. The support from the CHK Foundation will enable the charity to invest £56,038 in delivering the Gloucestershire Mentoring Programme in the Forest of Dean over the two years.

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted	UR	General charitable purposes	14,091	4,953	-1,816	-	-	17,228
Restricted	R	Limitless - Summer conference (attendance)	83	33	-37	-	-	79
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			14,174	4,986	-1,853	-	-	17,307

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted	UR	General charitable purposes	11,011	6,186	- 3,106	-	-	14,091
Restricted	R	Limitless - Summer conference (attendance)	-	4,447	- 4,364	-	-	83
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			11,011	10,633	- 7,470	-	-	14,174

Note 27

Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

True

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	
Not applicable						

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

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28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify): Authorised expenditure incurred on behalf of the organisation (including delegate fees for Summer conference and other expenditure requiring payment by credit card)	745	4,434
TOTAL	745	4,434

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

One

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Breathe Youth was registered as a charitable incorporated organisation (CIO) on 17th October 2018. Breathe Youth became active in February 2019 and on 14th March 2019 it merged with Breathe, an unincorporated association, constituted on 7th November 2013. Breathe Youth (CIO) was established to continue the work of the unincorporated association. These organisations shared the same trustees and purposes. An analysis of the principal components of the current reporting period's statement of financial activities (SoFA) is provided in note 30.1. An analysis of the principal components of the previous period's SoFA accounts between each party to the merger is provided in note 30.2. The aggregate carrying amount of the net assets of each party to the merger is provided in note 30.3, differentiating between restricted and unrestricted funds at the date of the merger. No significant adjustments have been required in order to align accounting policies. No further adjustments to net assets have been required as a result of the merger.

Note 30

30.1 Analysis of principal SoFA components for the current reporting period

	Unincorporated assocn. (pre-merger)	CIO (pre-merger)	Charity (post-merger)	Combined total
	£	£	£	£
Total income	0	0	4,986	4,986
Total expenditure	0	0	1,853	1,853
Net income/(expenditure)	0	0	3,133	3,133
Other gains/(losses)	0	0	0	0
Net movement in funds	0	0	3,133	3,133

30.2 Analysis of principal SoFA components for the previous reporting period

	Unincorporated assocn. (pre-merger)	CIO (pre-merger)	Charity (post-merger)	Combined total
	£	£	£	£
Total income	0	0	10,633	10,633
Total expenditure	0	0	7,470	7,470
Net income/(expenditure)	0	0	3,163	3,163
Other gains/(losses)	0	0	0	0
Net movement in funds	0	0	3,163	3,163
Total funds brought forward	0	0	11,011	11,011
Total funds carried forward	0	0	14,174	14,174

30.3 Analysis of net assets at the date of merger

	Unincorporated assocn.	CIO	Combined total
	£	£	£
Net assets	11,011	0	11,011
Represented by:			
Unrestricted funds	11,011	0	11,011
Restricted income funds	0	0	0
Endowment funds	0	0	0
Total funds	11,011	0	11,011