



CHARITY COMMISSION
FOR ENGLAND AND WALES

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>

		<p>We kept abreast of government and National Youth Agency guidance to ensure that we complied.</p> <p>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.</p> <p>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.</p> <p>Youth Clubs</p> <p><u>Connect Youth Club for young people aged 11-16 years</u></p> <p>This takes place every two weeks for two hours on a Friday evening during term time.</p> <p>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.</p> <p>Telephone contact was maintained with the club members to assess their wellbeing and offer support if needed.</p> <p>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.</p> <p>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.</p> <p><u>Detached Youth Work</u></p> <p>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.</p> <p>The aim was to see how they were coping with lockdown and offer support if needed.</p> <p><u>Junior Club – for children aged 7-11 years.</u></p> <p>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.</p> <p>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>
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		<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	
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 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	<p>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.</p> <p>Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.</p>

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	<p>Six trustees including the following:</p> <ul style="list-style-type: none"> • A Chairperson • Treasurer • Secretary <p>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.</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	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

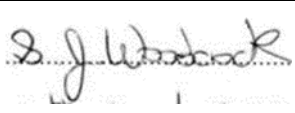

Other optional information

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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	



CHARITY COMMISSION
FOR ENGLAND AND WALES

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


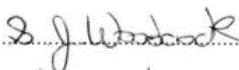
Recommended categories by activity	Guidance Notes	Endowment funds				Prior year funds
		Unrestricted funds	Restricted income funds		Total funds	
		£ F01	£ F02	£ F03	£ F04	
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	4,953	-	-	4,953	5,238
Charitable activities	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)						
Net gains/(losses) on investments	S13	3,137	- 4	-	3,133	3,163
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	3,137	- 4	-	3,133	3,163
Transfers between funds	S16		-	-	-	-
	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	3,137	- 4	-	3,133	3,163
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 £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ 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="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="checked" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="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.

Accounting policies

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

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

**Fund balances as previously
stated**

Adjustments:

Fund balance as restated

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

Net income/(expenditure) as previously stated
Adjustments:

**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> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a												
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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> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a												
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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> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a												
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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> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	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"/>
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Yes	No	N/a												
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Government grants	<p>The charity has received government grants in the reporting period</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a												
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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> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	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"/>												
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> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a												
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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> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a												
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
	<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> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	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"/>												
	<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> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	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"/>												
	<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> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	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"/>												
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	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.			✓
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.	✓		
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.			✓
	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
		✓
Yes	No	N/a
		✓
Yes	No	N/a
✓		
Yes	No	N/a
		✓
Yes	No	N/a
		✓
Yes	No	N/a
		✓
Yes	No	N/a
		✓
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 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	4,435	-	-	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
-------	----	---	-------	-------

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 extrordinary items		-	-

Section C

Notes to the accounts

Note 8

Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total		-

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

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
1,088	440
176	88
-	-
-	-
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 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.

--

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

	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 ht Lin
** Rate						

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.

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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	-	-	-	-	-

Section C**Notes to the accounts****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
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-

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*).

<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

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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

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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	-

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).

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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.

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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 possibilty 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.

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

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)
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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)
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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.

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.

Section C**Notes to the accounts****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