

**Registered Charity Number** 1088835  
**Company Number** 4183173

**NO LIMITS (SOUTH)**

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

## No Limits (South)

### Financial Statements

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## No Limits (South)

### Trustees' Report for the Year Ended 31 March 2019

#### Charity Reference and Administrative Details

<b>Charity No</b>	1088835	
<b>Company No</b>	4183173	
<b>Trustees</b>	Simon Derrick Martin Roscoe Anjelica Finnegan Stephen Taylor Carol Evans Pat James Sarah Anderson Natalie Webb Noel Cato Thomas Young Maryam Minhas Hannah Beckett Gavin Bergin	Chair Vice Chair Vice Chair Chair of Finance  (resigned 10 January 2019)  (resigned 28 October 2019) (resigned 21 May 2018) (resigned 26 March 2019) (resigned 12 November 2018) (appointed 26 March 2019) (appointed 26 March 2019)
<b>Chief Executive Officer</b>	Annabel Hodgson	
<b>Company Secretary</b>	Daniel Spooner (Finance Manager)	
<b>Registered Office</b>	35 The Avenue Southampton SO17 1XN	<i>(Copies of financial statements can be obtained from this address)</i>
<b>Auditors</b>	Fiander Tovell Limited Stag Gates House 63/64 The Avenue Southampton SO17 1XS	
<b>Bankers</b>	Bank of Scotland 33 Old Broad Street London BX2 1LB	

The company is limited by guarantee and has no share capital. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. Under those Articles, all Trustees are elected at the AGM and retire by rotation every three years thereafter.

## Trustees' Annual Report for the year ended 31 March 2019

The Trustees present their annual report and the audited financial statements of the Charity for the year ended 31 March 2019.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's memorandum and articles (its governing document), the Charities Act 2011, Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued on 16 July 2014 and amended on 2 February 2016)."

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

### Objectives

No Limits exists to help relieve and prevent suffering caused by mental or physical ill-health or by social or economic circumstances amongst young people by establishing, maintaining and developing an information, advice, support and counselling service for the individual and/or group.

No Limits achieves its objectives supporting children and young people aged up to 26 by offering:

- Drop in access to advice and support: through our drop-in centre in Southampton City Centre, through outreach venues in Southampton including secondary schools and Further Education (FE) colleges and through working with partners offering drop in support across Hampshire.
- Counselling and emotional wellbeing support: across Southampton and Hampshire through one to one and group counselling; and in Southampton through partnership work with Solent NHS Trust as part of the Children and Adolescent Mental Health early intervention team, and the Public Health School Nursing offer - Southampton Healthy Ambition service offering targeted emotional health and wellbeing support to vulnerable children and young people and families in their homes, community venues, schools and FE colleges.
- Rights and youth participation: Advocacy and befriending for children and young people who are Looked After by Local Authorities or Children in Need in Southampton and Hampshire; education on young people's rights and engaging young people in social action through Make Our Rights Reality (MORR) and our No Limits Youth Ambassadors.
- Targeted support for vulnerable children and young people: to young carers, young offenders, care leavers, those needing support to maintain a tenancy, young parents; Sexual Health advice and support including targeted groupwork with those at risk across Portsmouth, Hampshire and Southampton.

Children and young people can access resources, information and advice, support, advocacy and counselling from specialist workers, counsellors and Youth Advice staff (and staff from other agencies) on a wide range of issues including their rights; family and relationships; money management and benefits; emotional health and wellbeing; education, employment and training; housing and homelessness; substance misuse and sexual health; involvement in or being a victim of crime, bullying or discrimination; parenting issues; neglect, abuse and exploitation.

## **Policies**

The aims of the agency are to help children and young people (aged under 26) to help themselves achieve positive outcomes through:

- Offering caring, supportive, confidential environments where young people can explore issues which are affecting their lives.
- Providing accurate and up to date information and good advice relevant to young people's needs.
- Enabling young people to explore options, gain skills and resources, solve problems and make informed decisions.
- Enabling awareness of their rights and responsibilities and to advocate for and promote children and young people's rights.

Policies have been formulated and approved by the Trustees to support these aims and the safe, effective running of the service.

The Trustees review performance against annual and strategic objectives shown in the Charity's three-year Business Plan which is regularly updated. The executive subgroup of trustees' reviews performance every two months by considering key performance indicators. This includes detailed targets in respect of services provided to the various client groups.

The Charity successfully achieved the vast majority of its performance objectives in the year, often greatly over performing against its targets.

## **Public Benefit and Charitable Purposes**

'Charitable purposes' are those that fall within the descriptions of charitable purposes set out in the Charities Act, and that are for the public benefit.

**No Limits's charitable purposes include the following as described in the Charities Act:**

- i) **the prevention or relief of poverty;**
- ii) **the advancement of education;**
- iii) **the advancement of health;**
- iv) **the advancement of citizenship or community development;**
- v) **the advancement of human rights, conflict resolution or reconciliation or racial harmony or equality and diversity;**
- vi) **the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.**

The Charity Trustees' responsibility is to ensure that they carry out their Charity's aims for the public benefit and report on their Charity's public benefit in their Trustees' Annual Report.

## **Trustee Recruitment**

No Limits is committed to having a diverse and active Trustee board. The Trustee Recruitment, Selection and Induction process that No Limits seeks to follow is in line with the Charity Commission document RS1.

## **Organisational Structure and Decision Making**

The No Limits Management Committee or the groups/individuals they have appointed ultimately make all strategic decisions on behalf of the Charity. The Management Committee members are Trustees, advisers (as appointed to specific meetings) and senior managers of the Charity. It meets six times a year to review performance and provide direction for the future.

Subgroups of the Management Committee are appointed to look at some aspects in greater depth and report back to the main committee. Subgroups are made up of Trustees, advisers and staff. The subgroups include Human Resources, Governance and Safeguarding and Fraud and Financial Crime.

Day to day management of the Charity is delegated to the Charity's Chief Executive, Deputy Chief Executive and Finance Officers. In addition to the subgroups, No Limits has two consultations a year with children and young people who are service users to establish their satisfaction with the services they have received and to evidence the impact of our work. Other consultations are done from time to time to consult with children and young people who are not service users or with targeted groups. These consultations feed into the decision-making process of the Charity.

## Review of Activities

No Limits record our work with individual children and young people through several recording systems, dependent on the lead agency for the various projects and partnership working arrangements.

Over the year we had contact with the following individual service users:

- 7,095 through the No Limits database
- 2,876 through a database capturing the Hampshire Youth Access counselling work with 11-17 year olds delivered in partnership with youth counselling services across Hampshire.
- 1,418 through Solent NHS System 1 partnership work regarding the Solent Healthy Ambition and Primary Mental Health projects
- 22 young adults were recorded on the Hampshire Navigator Gateway database.

This amounts to in excess of 10,000 individual service users across all our services and recording systems (some individuals will be recorded on multiple databases).

The following analysis only refers to information recorded about the **7,095** individual children and young people recorded on No Limits database. We recorded **51,756 separate contacts** with these **7,095 individuals** or with others concerning their support. Additionally, we undertook many large-scale outreach activities such as school / college-based work with groups, festivals and fun days, recording how many people were at the events rather than completing individual monitoring. Through these we recorded 15,759 children and young people. Nearly 80% of the children and young people supported were from Southampton, with nearly all the rest being from Hampshire and Portsmouth.

## INFORMATION, ADVICE, SUPPORT AND COUNSELLING SERVICE – drop in services:

This has been offered 6 days a week through our Advice centre in Southampton City Centre:

- Drop-in information, advice and support on a range of issues.
- Access to No Limits specialist information and advice workers for issues including education, employment and training; benefits, money management and debt; housing and homelessness; substance misuse; exploitation, domestic violence and abuse/neglect; advocacy and young people's rights.
- Access to No Limits specialist services (see below).
- A weekly Work Club – practical support to young people wanting to get into paid or voluntary work, apprenticeships or training; including access to other providers e.g. local authority STEPS project working with NEET young people, local businesses, FE Colleges, and community groups to offer work experience, voluntary opportunities and taster sessions.
- Access to staff from other local agencies working with young people through our drop-in centres – Advice Southampton - Welfare Benefits specialist; Children and Adolescents Mental Health Service (CAMHS) weekly appointments for under 18's who may need specialist mental health support.
- Free condoms, pregnancy testing, Chlamydia screening, sexual health information and advice during all opening hours and a weekly nurse led sexual health clinic.
- Access to telephones, computers and newspapers.
- Fresh fruit and food for homeless young people – working in partnership with Fareshare and Tesco's.

- Shower and laundry facilities for homeless young people.

2,117 service users accessed our drop-in centre and a further 2,929 children and young people were seen through our Early Help team and weekly Health and Wellbeing drop-in sessions located in 9 Southampton secondary schools and 3 FE colleges.

## WORK WITH VULNERABLE YOUNG PEOPLE

Of the 7,095 children and young people supported over the year recorded through No Limits database, we were aware that 39% of them were particularly vulnerable – an increase of 5% on the previous year. 59% of those accessing our Advice Centre recorded vulnerabilities. Vulnerabilities included:

- 1,475 who had **mental health** issues
- 978 at risk through their **behaviour** e.g. Young Offenders, those with behavioural issues.
- 810 were at risk through their **circumstances** e.g. Looked After Children or Care Leavers, young carers, those at risk through violence, neglect or abuse in the home, on a Child Protection Plan.
- 736 who were at risk through **poverty** e.g. NEET, living on benefits, debt.
- 663 with **substance misuse issues**.
- 533 with some form of **disability**.
- 516 who were **homeless** or at risk of homelessness.
- 287 with **parenting** responsibilities.
- 242 at risk through **exploitation**, violence or abuse.
- 99 at risk through **hate crime**.

775 of the children and young people we worked with had a Social Worker, Youth Offending/Probation Worker, Mental Health Worker or Family Worker.

We are aware that some young people are vulnerable to only one of these issues, but others have multiple and complex vulnerability. These constitute our most frequent and intensive service users, generating much of our work and taking the greatest proportion of the Charity's resources.

Over the last 2 years we have seen an increase in the numbers of young people accessing our services who have multiple vulnerabilities or face multiple risks. Our **Help Through Crisis** (Big Lottery funded) project supported particularly vulnerable young adults, in Southampton through our advice centre, and throughout West Hampshire through partnership work with Youth in Romsey, It's Your Choice and Alabare.

## SPECIALIST SERVICES:

### COUNSELLING

We delivered counselling services to children and young people aged 5 to 25 years on a one-to-one and group basis, funded variously by Southampton City Council, Hampshire and Southampton Clinical Commissioning Groups (CCG's), Big Lottery Fund and Children in Need.

Through these combined projects, No Limits received referrals for 1,459 individual young people for 1:1 counselling services in 18/19, and 362 referrals for therapeutic groupwork.

- 775 referrals were for individual counselling in Southampton – 241 went on to access counselling
- 684 referrals were for individual counselling in Hampshire – 247 went on to access counselling
- 198 referrals for therapeutic groupwork in Southampton, of whom 51 engaged.
- 164 referrals were for therapeutic groupwork in Hampshire, of whom 135 went on to engage,

Individual counselling for 11-17 year olds in Hampshire was delivered by 11 Hampshire based youth counselling charities (It's Your Choice, The Moving on Project, Off the Record, Step by Step, Youth in Romsey, Alabare, YPI, 1-2-1 Counselling, Winchester Youth Counselling, Young People's Wellbeing Service and The Source).

The CORE (Clinical Outcomes for Routine Monitoring) tool was used to establish the outcomes achieved through counselling, with the majority of young people showing improvements in wellbeing.

Sussex Partnership NHS Foundation Trust funded staff to be part of the Hampshire CAMHS Single Points of Access, meeting with CAMHS and other voluntary sector staff to assess what services referrals of children and young people would benefit from and assign them support.

## PRIMARY MENTAL HEALTH WORK

Primary Mental Health Workers (PMHW) support young people aged 11-18 who are experiencing mental health difficulties that may not meet the specialist mental health services (CAMHS) criteria. They work either on a short term or a long term basis depending on the needs of the individual, providing support with the following: anxiety, self-harm, suicidal thoughts, low mood, consistently getting angry, being withdrawn from others, body image, self-esteem, self-worth, bullying, help to minimise the impact of negative life experiences. Primary Mental Health Workers can provide support including solution focused intervention, guided self-help, group work and one-to-one sessions, working in schools or in the community. In 2018/19 No Limits employed 3 PMHW's in partnership with Southampton CAMHS, they supported 80 young people over the year.

## YOUNG CARERS

We work with young carers through our Young Carers contract (overseen by Mencap, funded by Southampton City Council, a provision for young carers aged 8-18 through No Limits); Next Steps project (funded by National Lottery – see Next Steps section) and through all our work. We deliver 1:1 support for young carers with high level needs, a volunteer befriending service and weekly groups giving young carers the opportunity to come together, provide peer support, gain knowledge, confidence and skills and have fun. The project also works closely with other services in Southampton to provide a whole family joined up approach to the needs of young carers and their families, we also deliver regular fun activities, such as trips to the Zoo or theme parks, to provide young carers with opportunities they might otherwise miss out on. Over this year we have worked with 380 young carers to provide support, access to activities, signposting to appropriate services for the family and respite through group work.

## COMMUNITY SUPPORT and HOUSING ADVICE

Our housing and homelessness work was delivered across a range of projects in Southampton. The trend of decreasing housing options for young adults has continued, with very few being able to access the Private Rented Sector unless they are in work and have substantial deposits.

We worked in partnership with the YMCA to deliver the Southampton City Council Supporting People **Community Support** contract to young people aged 16-25 at risk of homelessness, offering one to one support to 43 young adults to enable them to access, settle in to and sustain appropriate accommodation. Funding from Southampton City Council also supports our **housing advice** work with young people. 795 individual young people have had support over their homelessness issues through our housing advice services. 107 of these were street homeless, 274 were sofa surfing and 267 were at risk of homelessness.

## DOMESTIC VIOLENCE and ABUSE

No Limits worked in partnership with Yellow Door and other local organisations, offering information, advice, support and counselling to children and young people who are experiencing or witnessing abuse in their home environment or relationships. No Limits Youth Advice workers are trained to use the PIPPA assessment and support children and young people to ensure their safety. During the year we worked with 146 who were experiencing or witnessing domestic violence or abuse.



## DASH Substance Misuse Service

DASH is for young people aged up to 24 years, funded through a contract with Southampton City Council. Prior to June 2019 it was part of the wider Southampton offering of substance misuse services for all age groups, in partnership with Society of St James and Change Grow Live (CGL). DASH delivers information, advice, support, groups and counselling and offers a variety of treatments including harm reduction and needle exchange. Brief interventions concerning substance misuse were delivered to 1,335 under 26-year olds, and 208 young people received interventions from our specialist treatment team. 274 young people participated in 13 sessions of our Buzz substance education program in secondary schools. We delivered several successful Blood Born Virus awareness and screening days for young people.

We referred to and delivered peer support and group activities to support young people's recovery, with many DASH clients engaging in group work such as:

- Therapeutic groups on motivation and behaviour change – 6 weekly rolling programs
- Action for Growth – solution focussed group work
- Coffee & Cake drop in introduction to the DASH
- Cook & Eat group
- Harm Reduction groups
- Saints4Sports activity groups
- Health and fitness sessions including Boxercise and running
- Group for substance dependent young people (alcohol and or drugs)
- Peer support group for young parents in substance misuse treatment who have had children taken into care or are at risk of this.

We delivered group support to children who are affected by substance misuse through our COSMO group (Children of Substance Misusing Others) to 10 children.

We also delivered support for parents / carers of children and young people using substances.

## SEXUAL HEALTH

We deliver sexual health information, advice and support (including distribution of condoms, C-Cards, chlamydia screening and pregnancy testing) throughout our services, funded through a subcontract from Solent NHS, delivering single gender education (Girl Talk Boy Talk), peer education and advice, information and resources regarding sexual health, including condom distribution as part of the Get it On scheme across Hampshire, Portsmouth and Southampton, and a Health and Wellbeing contract with Southampton City Council. Though this work:

- 8,101 sexual health related issues raised\*.
- Chlamydia screening to 278 young people
- Girl Talk Boy Talk education program to 368 young people,
- Trained 182 young people to be peer educators on sexual health issues
- Brief Interventions about sexual health with 2,002 individual young people\*
- 7,630 condoms and accompanying sexual health advice to young people\*
- 126 Pregnancy tests

Through our Southampton Advice Centre, we operated a sexual health clinic staffed by Solent NHS, which young people accessed 192 times

\*Some of this work was sub-contracted to 7 partner agencies - Motiv8, It's Your Choice, Off the Record, Youth First, Step by Step, Youth in Romsey and Yellow Brick Road.

## NO LIMITS XTRA

The **No Limits Xtra** service offers one-to-one based support to young people helping young people with anything that is holding them back or that they would like support with e.g. help filling in forms, money or debt advice or support with relationship, family or children issues. 75 had ongoing individual support over the year. 26 of these were young people referred by the Department for Work and Pensions (DWP) for personal budgeting support.

## JUST 4 U - Independent Visitor's and Advocacy for Looked After Children and Care Leavers

Funded by Southampton County Council the **Just 4 U** project provides an Advocacy and Independent Visiting service for children in care in Southampton. Advocates work with children and young people to ensure that their views on matters affecting their futures are heard and that they understand what is being proposed and talked about in meetings affecting them. Independent Visitors are trained and matched with children in care referred by Social Workers and meet with them regularly to engage in activities. During the year 156 children accessed advocacy and 40 being supported by Independent Visitors.

**NEXT STEPS** one to one and group support for Young Carers, Care Leavers and young people leaving Youth Offending Institutions/ Prison.

Next Steps supports young people on a one to one and group basis at home, in the community or in our drop-in centre. Helping young people to make decisions about their life, accommodation, education, employment or training, access benefits and manage money. Next Steps workers aim to increase knowledge of rights, options and services available to young people who are facing a time of transition.

Next Steps is a partnership with Youth Options and is funded through the Big Lottery Fund. Key worker support was given to 114 young people who are young carers, care leavers and those coming out of Youth Offending Institutions.

## BRIGHT BEGINNINGS

Our **Bright Beginnings** project provided specialist support to young parents through our Advice Centre and mentoring to those young parents who lack adult support in their lives. We offered advice and support to 220 young parents over the year and mentoring to 20 young parents.

## SOUTHAMPTON HEALTHY AMBITION (SHA)

Southampton Healthy Ambition is a partnership between No Limits and Solent NHS. It's about making sure that children and young people get the most out of their education by encouraging and supporting good attendance at school. It does this in two ways.

- In school, any young person aged 11-19 can get 1-2-1 support from one of our 5 emotional health and wellbeing (EHWB) workers. 885 referrals were received by the service, with EHWB workers supporting 810 young people and also running a range of groups in schools and colleges such as on coping with anxiety, self esteem and exam stress.
- Outside school, our 4 Family Navigators work with families of children and young people aged 5-19 whose attendance is low or at risk of suffering, due to any health related issue, whether it affects them directly or is within the family. The Family navigators received 533 referrals from GP's in 2018/19, and worked with 442 children and young people.

## COMMUNITY NAVIGATION SERVICES:

### SOCIAL PRESCRIBING

No Limits are currently delivering one of four national pilot programmes focusing on Young People's Social Prescribing, overseen by StreetGames UK, this programme aims to provide a first point, one stop for young people experiencing emotional health and wellbeing issues, and isolation who may not know where to go for support. Working with a Navigator the young people can develop and agree a wellbeing plan that focuses on their priorities and connects them with activities, events and support services that can help. Over this initial year we have undertaken a range of outreach work to raise awareness with agencies and communities of this service provision, focused on implementation of the project and started delivery in January 2019.

### FAMILY NAVIGATORS

Family Navigators are part of our Southampton Healthy Ambition project (as noted above) working with children, young people and families referred by GP's. We have seen a steady increase in referrals over the past 3 years, receiving referrals for 533 children and young people over the year (an increase of 58 on previous year), and working with 474 of these.

### GATEWAY NAVIGATORS

In partnership with Hampshire Constabulary, Southampton City Council and Hampton Trust, the Gateway Navigator project provides an alternative to conditional caution for young offenders, aged 18-25. The project aims to tackle the health and social causes of crime through more effective working with community and voluntary partners to increase individual wellbeing, improve health and reduce offending. Young people engage with a Gateway Navigator to provide information, advice and guidance and signpost them to appropriate interventions, as well undertaking a LINX behavioural management course. During this pilot year No Limits Navigators have engaged 26 young offenders.

### GROUPWORK

No Limits delivered a range of groups, courses and learning opportunities for children and young people through schools and colleges, our Advice Centre, and in partnership venues across Hampshire, funded through Southampton CAMHS, the Hampshire CCG's, Big Lottery Fund, Youth Access, Southampton Healthy Living and the Southampton City Council Community Learning offer:

- Healthy Living
- Emotional resilience and wellbeing courses
- Peer Support
- Young People's rights courses

In Southampton, we delivered weekly peer support groups for young people who need support and may have mental health issues:

**Teen Safe House** (age 13-18) is a partnership with Solent NHS CAMHS and was supported by Southampton City Council and the Southampton Clinical Commissioning Group (CCG). About 11 teenagers attend the group each week.

**Safe House** is a weekly **youth group** offering facilitated peer support for young adults aged 16-25. About 15 young adults attend the group each week.

We supported partner organisations Yellow Door and Breakout Youth to offer therapeutic group support to lesbian, gay, bi-sexual, transgender and questioning (LGBTQ) young people Hampshire wide.

Weekly **Work Club** offers young people a dedicated drop-in session focussing on employability and job seeking. A range of agencies offering training and apprenticeships are present for young people to discuss and apply for opportunities with them, staff support young people to engage in job searches, complete application forms and CV's. Volunteers from Barclays bank offer "mock interviews" and budgeting advice.

**Time4U** – is a weekly group for young people aged 11-18 with a learning disability and whose parents/carers are registered with the Buzz network. It has a focus on having fun, making friends and supporting young people's development and the issues they may face as young people.

## YOUTH PARTICIPATION

### TALK TO US

No Limits received some Co-Operative regional funding to undertake a 3-month co-design project about Youth Loneliness. Our Youth Ambassadors undertook a scoping exercise of current national learning, a local scoping exercise and a focus group regarding Youth Loneliness to determine a campaign that could effectively tackle this issue in Southampton. Following this they launched the #Unlockloneliness campaign, promoting it through media, face to face, a poster campaign and a key challenge, the small things that young people can do to tackle their own and others loneliness. The resulting report and campaign were very well received with huge pick up in the media.

### MAKE OUR RIGHTS REALITY (MORR)

MORR is a youth rights and participation service for young people aged 15 – 25, led by Youth Access and in partnership with other YIACS (youth information, advice and counselling services) in Manchester, Liverpool and Norfolk, aiming to:

- Educate young people about their rights and responsibilities and how to tackle their everyday problems,
- Support young people to work collectively in their communities to address social injustice,
- Establish a national campaign network of young people speaking up for their rights.

This year 179 young people engaged with MORR over the year. 135 attended rights a course and 14 attended as Young Ambassadors. Young people engaged in many social action projects including as young researchers and participants in research undertaken by the Southern Policy centre into difficulties facing local young adults (see report <http://southernpolicycentre.co.uk/category/news/>); a campaign on youth loneliness and a consultation on youth engagement in violent crime.

### OUTREACH

We undertake a great deal of outreach work for example one off sessions at schools, youth groups, colleges and universities, festivals and community events. The purpose of this is to increase access to advice and support for children and young people, and often there is a theme to the event, with sexual and other health promotion being the most common. Over the year we saw 15,759 children and young people through outreach, in 54 different locations Hampshire wide and on 556 occasions.

## OTHER CHARITIES

No Limits hosted two Hampshire charities, Breakout Youth (for LGBTQ young people) and The Moving on Project (counselling in Fareham and Gosport), providing back office and fundraising support for them.

## COMMUNITY and CORPORATE FUNDRAISING

No Limits raised £38,059 as a result of our work with individuals, groups, schools and businesses, and received an enormous amount of in-kind support. Fundraising volunteers and interns have supported our efforts throughout the year.

We took places in the ABP Southampton Marathon this year for the first time and raised nearly £2,000 with the help of eight dedicated runners. Longstock Water Gardens donated the funds from their open day and Chilworth Manor continued to support us with a number of events including a fashion evening. We have a long-term relationship with Barclays who hold fundraising events and provide support for young people. Santander match-funded our annual rounders match and will do so again next year. Hampshire Women's Business Group and Daisy Chain Group have raised over £2,000 for No Limits this year. These ongoing relationships are invaluable for growing unrestricted income for the Charity. Various individuals have chosen to fundraise for No Limits this year, including a Three Peaks Challenge and a student's Santa Walk.

We have a number of groups and corporate supporters for whom we have been Charity of the Year or the nominated charity:

Chilworth Manor Hotel	Daisy Chain Group
Curry Business Networking	White Stuff
Longstock Water Gardens	The Coffee Company
Santander	Complete Coherence Limited
Barclays	Alliance
Jisp	Esso
InBalance Hot Yoga Studio	INEOS Holdings
Hampshire Women's Business Group	

Our awareness raising via social media continues to strengthen with a strong growth in Facebook and Twitter followers. We have benefitted from several Facebook Fundraisers from individual supporters. The circulation list for our digital newsletter has more than doubled during the year and JustGiving has been regularly used by supporters to raise funds for the charity.

## NO LIMITS TRADING

No Limits Trading Ltd began trading on 1 April 2018. The 100% owned subsidiary utilises the Charity's expertise in youth work, counselling and voluntary sector management to offer a broad range of counselling, group work and training for individuals, schools, companies and charities. We became accredited as a training provider of ABC Youth Work Qualifications.

## ACHIEVEMENTS

### Contracts and Grants

We celebrated winning a GSK Impact Leaders Award which funded support given by the Kings Fund to review and further develop our Therapeutic Services. The review was undertaken by an independent reviewer.

No Limits won a new contract to deliver youth **substance misuse services** in Southampton starting in July 2019 and will be working with the Adult substance misuse provider CGL to host a Transition worker.

We began new contracts in September 2018 delivering **Southampton Health and Wellbeing** services in schools and FE colleges, and **Southampton Counselling** services for 5 to 25-year olds.

No Limits won funding from the Co-Op Foundation #iwill fund to deliver social action and participation work to tackle Youth Loneliness. As part of this we will be developing our Youth Ambassadors group, providing them with the skills, knowledge and confidence to develop social change projects within Southampton to tackle youth loneliness, as well as proving them with training and opportunities to directly engage with young people as peer mentors to address loneliness and support inclusion into services.

We're set to launch a new support group called **Youth Affinity** in partnership with The Prince's Trust and Solent Mind. The project will support young people aged 16-25 who have completed The Prince's Trust's Fairbridge programme and who need support with feelings of stress, anxiety, depression or self-harming.

A 3-year grant was received from Blagrove Trust as a contribution towards running costs and to support the CEO's role in strategic development and delivery of our services.

During the year we have successfully extended our contracts with both local and national funders which has allowed us to continue and, in some cases, expand our work. These include our successful partnership with Solent NHS Trust in respect of our early intervention work in the SPA with CAMHS, Primary Mental Health workers and Southampton Healthy Ambitions. Work with Yellow Door to assist with work on Domestic and Sexual Abuse. The Hampshire Youth Access contract from the Hampshire CCG's was extended for a year.

National grants were won from the Big Lottery Fund and Children in Need which enabled us to continue our successful work in respect of homelessness and vulnerable young people.

This year we will be extending the provision of our Time 4 U group to include an 8-11's group, allowing us to provide respite and fun activities for young people with additional need and learning difficulties who are registered on the Buzz Network or in receipt of a Maxcard+.

Our digital offer to young people has continued to grow to include on-line chat, counselling and advice.

In the year we were successful in renewing our AQS quality standard and were also awarded the Advocacy QPM.

Staff undertook and achieved qualifications in NVQ Level 3 Youth Work, the Award in Education and Training and Assessment.

Representation: Staff contributed to a number of local, regional and national strategic and practitioner groups and forums, representing children and young people's needs, including Southampton Healthwatch, the Hampshire Starting Well strategic group, Southampton City Council Children and Young People's Early Intervention and Prevention group, the MET group, local LSCB sub groups, Blagrove Trust forum and Youth Access.

#### Digital Transformation

In the prior year we scoped the need to transform our use of digital technologies in order to support our business processes, communications and service delivery. This year we migrated our business network to Office 365 and commissioned the development of transferring our client, Human Resources and supporter databases into Microsoft Dynamics. This significant project has been delivered since the year end and ensures that our systems, policies and practices are compliant with the requirements of the General Data Protection Register.

#### Premises

No Limits operates from our main city centre Advice Centre in the High Street, Southampton, where our drop-in services are based and our registered offices are at 35 The Avenue, Southampton.

During the year No Limits purchased 34 The Avenue, Southampton which has been refurbished and converted into office space and 35 The Avenue has also been extended. These two venues provide space for administration, training, group work and counselling. Staff are additionally co-located with partner organisations – Solent NHS Foundation Trust, Sussex Partnership NHS Foundation Trust and partner agencies Hampshire wide.

## Participation

We continue to undertake two consultations per year with service users as part of our "Have Your Say" participation focus, both of which demonstrated excellent feedback. Our Youth Ambassadors, who are volunteering, are helping us with recruitment of staff and designing the development of services. The Charity has also provided opportunities for trainees, students, interns and work experience to undertake placements throughout the year some of who have gained qualifications in Youth Work.

## Monitoring of Performance

The Charity's policy and strategy are set by the management committee via the Business Plan which includes aims and set targets. Grant funders and contract commissioners also set targets and project-based objectives. These are in line with the broad Business Plan strategies set by the management committee and the Charity's objects.

Performance is monitored in a number of ways. Internally there is a database capturing data on service use and several outcomes monitoring tools are used including the Progress Wheel, CORE and outcomes monitoring based on the Youth Access outcomes tool. These allow the Charity to monitor, analyse and report on the performance and outcomes of any project. Specific projects capture monitoring information in partner systems through Solent NHS Trust and CGL.

Statistics are produced and analysed regularly for funders and for use internally. For large projects, reports based on the statistics (performance monitored against targets) are presented to Trustee meetings. Any underperforming projects that are in danger of not meeting targets set are highlighted to the Trustees on a "traffic light" scale giving an amber warning, before turning red. This also enables identification of future challenges, service planning and CPD requirements for staff.

As well as regular written returns, many of our funders have face to face meetings with No Limits to review performance and in some cases amend the targets.

Staff performance is monitored through a supervision and appraisal system. Staff sickness is monitored through the Breathe human resources (HR) program and absences are managed through welfare monitoring and the Bradford factor system.

No Limits also monitors its performance via "Have Your Say," a consultation process with the young people who use the service. Twice a year, by questionnaire (with additional occasional focus groups), young people are consulted about their experiences of No Limits, the outcomes they have achieved through our interventions and suggestions for future developments.

## Financial Results

The annual accounts show a deficit of £304,157. Some of this deficit is due to the investment in and development of the IT infrastructure as noted above which has been expensed during the year. As planned surpluses gained in previous year were used to fund the Charity's participation strategy and commitment in involving children, young people and their families in the development of the services we offer.

The Charity saw a 3% increase in its total income for the year. The nature of a significant amount of the funding No Limits receives is now 3-5 years therefore winning funding such as this is cyclical. Whilst this provides stability for the Charity there are fewer opportunities in the year to win large contracts or grants. Extensions of contracts that have been won during the year will impact 19/20.

In the year 2019/20 a number contracts are due for renewal or have potential extensions. All have TUPE rights attached to them and if No Limits are not successful in retaining these contracts a number of staff will be transferred to the new provider reducing our expenditure as income falls. We do however have an expectation to win these tendered contracts that are coming up for renewal.

Principal sources of income in the year were:

Hampshire CCG	£808,080
Southampton City Council - DASH	£541,568
Solent NHS Trust	£493,052
Big Lottery Fund – Reaching Communities (Next Steps)	£160,218
Citizens Advice Bureau	£137,156
Breakout Youth	£107,150

There were many other sources of income which are disclosed in Note 4 of the financial statements.

The Charity continues to make a significant use of volunteers in the course of its charitable activities. Volunteer trustees, volunteers make a crucial contribution to the provision of information, advice and counselling services at the Charity's drop-in centre. It is estimated that 104 volunteers contributed around 8,112 hours of time during the year. An indicative value of this contribution is £73,008 based on 8,112 hours at the Living Wage rate in place as at June 2019. This figure includes the valued voluntary support of the Charity's Trustees and some staff who provide additional voluntary support from time to time.

The contribution from volunteers has not been included in the accounts. This is considered to be in accordance with guidance in the SORP. The actual value of volunteers to the Charity is likely to be way in excess of the value indicated, as in reality, wages would more than likely be higher than the living wage, and would include many other factors, including National Insurance and employment benefits.

Governance costs rose slightly to 1.1% of total expenditure compared to 1.0% in the previous year.

### **Fundraising Activities**

The Finance and Executive Subgroup of the No Limits Management Committee oversees fundraising and meets bimonthly, receiving a report from the fundraising team.

During the year the structure of the fundraising team was reviewed in order to maximise opportunities and skills base within the team. The Fundraising Manager and CEO oversaw the day to day fundraising activities including writing bids and tenders, working with corporate partners and engaging in promotion of the Charity, community fundraising and events. The CEO leads on large tenders and the long-term funding strategy as reflected in the Business Plan.

The Trustees set a challenging target for 2018/19 and they have continued to set a challenging target for 2019/20 that the fundraising team are now working to meet.

Fundraising reflects the development plans as laid out in the Business Plan. This comprises fundraising for different priorities of No Limits including matched funding, contracted, core, headquarters, satellite and additional work with a focus on the priority core work.

### **Future Strategy**

Future strategies will continue to focus on a balance of maintaining reserves at a level recommended by the Charity Commission whilst retaining the flexibility to manage potential variations in operational demands which are outside the control of the Charity. Accordingly, the Trustees will keep the reserves policy under review, but have set a target for a surplus of 3% of total income each year (approximately £100,000). Funding sources will continue to be sought and secured which will contribute to the generic drop-in advice and support services for which No Limits (South) has built up a substantial reputation and expertise but is not fully funded by the Southampton City Council information and advice grant which No Limits (South) won as a subcontractor to the Citizens Advice Bureau.

The Trustee strategy for future funding is to broaden the funding base of the Charity into new areas of income such as individual giving and the private business sector. The broadening of the funding base also includes a strategy to work in new areas outside of Southampton. No Limits (South) is seeking to expand the geographical



area that it works in and strengthen the new areas of Hampshire that we have already started to work in. This is being done in a sensitive way often working with other charities in the area and filling in gaps rather than in direct competition with a current provider.

The Trustees will review the Investment Strategy following significant investment in property in 2018.

No Limits partnership work continues to increase with No Limits holding several contracts that have other charities as sub-contractors. Bids continue to be submitted with a partnership framework.

## **Reserves Policy**

Total reserves are £1,641,761 which includes £43,138 of restricted reserves and £1,156,428 held as fixed assets.

The Trustees have agreed that reserve requirements should be monitored with reference to:

- Minimum level to cover the cost of 'winding up' the organisation in the event of all funding coming to an end (this would include the cost of redundancies and meeting short term liabilities). Reserves should not be allowed to fall below this minimum level and should be kept in the form of cash and saleable properties. This will be called the designated Strategic Fund. Funds have been transferred from this fund in 18/19 as the value of saleable properties now covers the 'winding up' costs.
- The amount of cash reserves held should be in line with the Charity Commission guidelines and be able to cover the continuation of 'core' activities for 6 months. The actual monetary amount of reserves required rises as income rises.

The Trustees are of a view that the Charity is a going concern.

## **Investment Performance and Policy**

The objectives of the No Limits investment policy are to invest surplus funds prudently in accordance with the responsibilities of trustees. Priority will be to ensure security and liquidity.

Surplus funds will be invested in four ways:

- i) Financial investments
  - a) Cash investments. A sum will be maintained on deposit to ensure flexibility;
  - b) Investments will be made in the financial market with a view to achieving a return. This will be in accordance with the risk appetite and based on professional advice;
  - c) Property investments will also be made to deliver financial return in the longer term. The priority will be where property investment helps to deliver the aims of objectives of No Limits through service provision or office accommodation. This will also be based on professional advice and managed risk.
- ii) Programme related investments  
The investment policy provides for investment into a programme related activity or activities where this will support and protect No Limits aims and objectives. This includes the possibility of investment of 'pump-priming' funds into a social enterprise where a long-term return can be demonstrated.

A diverse investment strategy will be promoted by firstly agreeing the cash sum to be held on deposit and then allocating 1/3 of the residual balance to each of stocks and shares, property and programme related investments.

The overall risk appetite of No Limits investments is low.

The priorities within this policy are liquidity and security rather than yield. Property assets will be longer term but realisable. Market investments will be ethical, and a mixture of short and medium term and any new programme related investments will be over the medium term with a view to improving services for younger people through new enterprises.

## **Risk Review**

The Trustees have reviewed the major risks to which the Charity is exposed, and systems have been established to mitigate those risks. The Charity's 3-year Business Plan proposes the continued diversification of funding sources building on the successful diversification of the last few years as a means for mitigation of a major risk. Part of the partnership working projects with other charities includes capacity building and increasing the knowledge of smaller charities in the partnership which then reduces the risks for No Limits as the contract holder working with smaller sub-contractors.

Internal risks have been minimised by the implementation of procedures for authorising transactions and contracts, and to ensure the quality of delivery for all operational aspects of the Charity. Formal risk reviews are reviewed by the board of Trustees. These include; IT risks are minimised by a contract with a "Cloud" provider who ensures all our data is safe. HR risks are reduced by the outsourcing of employment law to an HR professional. Police checks (DBS) are made of all staff on an appropriate basis for the work they do. Fraud and governance risks are being minimised by the implementation of a Charity Commission toolkit. Insurance levels are kept at the level of risk the trustees require, funders request, and Charity Commission guidelines suggest.

## **Statement of Trustees' Responsibilities**

The Trustees (who are also Directors of No Limits (South) for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (2016 FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

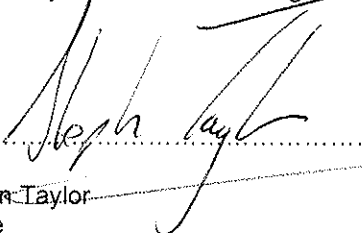
## Auditor

The Auditor, Fiander Tovell Limited, are deemed to be reappointed under section 487(2) of the Companies Act 2006.

## Small Companies Disclosure

This report has been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime in Part 15 of the Companies Act 2006. The Trustees confirm that this Report and Financial Statements complies with current statutory requirements, the Statement of Recommended Practice: applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting period commencing from 1 January 2016), and with the Charity's Memorandum and Articles of Association.

Approved by the Trustees and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Stephen Taylor', is written over a horizontal dotted line.

Stephen Taylor  
Trustee  
11 November 2019

## **Independent Auditors' Report for the Year Ended 31 March 2019 to the Members of No Limits (South)**

### **Opinion**

We have audited the financial statements of No Limits (South) (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31st March 2019 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet and the Statement of Cashflows and the Consolidated Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31st March 2019, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast doubt about the group's or parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statement are authorised for issue.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our

knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

*Fiander Tovell Limited*

**Andrew Jay ACA FCCA (Senior Statutory Auditor)**  
for and on behalf of Fiander Tovell Limited

**Chartered Accountants  
Statutory Auditor**  
Stag Gates House  
63/64 The Avenue  
Southampton  
Hampshire  
SO17 1XS

*20/11/19*

## No Limits (South)

### Consolidated Statement of Financial Activities (Incorporating the Income and Expenditure Account) for the Year Ended 31 March 2019

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
<b>Income from:</b>					
Donations and legacies	4a	131,665	383,552	<b>515,217</b>	681,819
Charitable activities	4b	2,776,858	-	<b>2,776,858</b>	2,527,653
Commercial trading operations	4c	28,851	-	<b>28,851</b>	-
Investments	4d	10,460	-	<b>10,460</b>	16,865
<b>Total Income</b>		<b>2,947,834</b>	<b>383,552</b>	<b>3,331,386</b>	<b>3,226,337</b>
<b>Expenditure on:</b>					
Fundraising	6	141,391	-	<b>141,391</b>	105,879
Charitable activities	5	3,077,741	411,526	<b>3,489,267</b>	2,902,096
Commercial trading operations		4,885	-	<b>4,885</b>	-
<b>Total Expenditure</b>		<b>3,224,017</b>	<b>411,526</b>	<b>3,635,543</b>	<b>3,007,975</b>
<b>Net gains on investments</b>		-	-	-	10,000
<b>Net (Loss)/Income</b>		<b>(276,183)</b>	<b>(27,974)</b>	<b>(304,157)</b>	<b>228,362</b>
<b>Transfers</b>					
Gross transfers between funds	15	(1,315)	1,315	-	-
<b>Net Movement in Funds</b>		<b>(277,498)</b>	<b>(26,659)</b>	<b>(304,157)</b>	<b>228,362</b>
<b>Reconciliation of Funds:</b>					
<b>Total Funds brought forward at 1 April 2018</b>		<b>1,876,121</b>	<b>69,797</b>	<b>1,945,918</b>	<b>1,717,556</b>
<b>Total Funds carried forward at 31 March 2019</b>	16	<b>1,598,623</b>	<b>43,138</b>	<b>1,641,761</b>	<b>1,945,918</b>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year and therefore no separate statement of the total recognised gains and losses is presented.

## No Limits (South)

### Consolidated Balance Sheet as at 31 March 2019

	Note	Group 2019 £	Charity 2019 £	Charity 2018 £
<b>Fixed Assets</b>				
Tangible fixed assets	9	1,082,376	1,082,376	488,034
Investments	9	120,000	120,001	120,000
<b>Total Fixed Assets</b>		<b>1,202,376</b>	<b>1,202,377</b>	<b>608,034</b>
<b>Current Assets</b>				
Debtors	11	465,114	488,513	615,134
Cash at bank and in hand		1,005,995	985,271	1,664,277
<b>Total Current Assets</b>		<b>1,471,109</b>	<b>1,473,784</b>	<b>2,279,411</b>
<b>Creditors: Amounts falling due within one year</b>	12	<b>(1,031,724)</b>	<b>(1,017,299)</b>	<b>(941,527)</b>
<b>Net Current Assets</b>		<b>439,385</b>	<b>456,485</b>	<b>1,337,884</b>
<b>Total Assets less Current Liabilities</b>		<b>1,641,761</b>	<b>1,658,862</b>	<b>1,945,918</b>
<b>Total Net Assets</b>		<b>1,641,761</b>	<b>1,658,862</b>	<b>1,945,918</b>

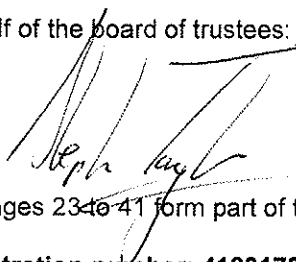
#### Funds of the Charity

<b>Unrestricted Funds</b>	15,16	248,747	265,848	460,529
<b>Designated Funds</b>				
Functional fixed asset fund	15,16	1,156,428	1,156,428	562,086
IT development fund	15,16	-	-	100,000
Therapeutic services fund	15,16	147,500	147,500	295,000
Strategic fund	15,16	-	-	412,558
Revaluation reserve	9,15,16	45,948	45,948	45,948
<b>Restricted Funds</b>	15,16	<b>43,138</b>	<b>43,138</b>	<b>69,797</b>
<b>Total Funds</b>		<b>1,641,761</b>	<b>1,658,862</b>	<b>1,945,918</b>

The financial statements were prepared in accordance with the provisions applicable to companies' subject to the small companies' regime within part 15 of the Companies Act 2006. The financial statements have been approved and authorised for issue by the Board on 11 November 2019.

Signed on behalf of the board of trustees:

Trustee  
Stephen Taylor



11-11-19.

The notes on pages 23 to 41 form part of these financial statements.

Company registration number: 4183173

## No Limits (South)

### Statement of Cash Flows and Consolidated Statement of Cash Flows for the Year Ended 31 March 2019

	Note	Group 2019 £	Charity 2019 £	Charity 2018 £
<b>Cash flow from operating activities</b>	20	(26,377)	(47,100)	63,862
<b>Net cash flow from operating activities</b>		<u>(26,377)</u>	<u>(47,100)</u>	<u>63,862</u>
<b>Cash flow from investing activities</b>				
Payments to acquire tangible fixed assets		(633,783)	(633,783)	(18,677)
Payments to acquire share capital in subsidiary		-	(1)	-
Interest receivable		1,878	1,878	3,454
<b>Net cash flow from investing activities</b>		<u>(631,905)</u>	<u>(631,906)</u>	<u>(15,223)</u>
<b>Net increase in cash and cash equivalents</b>		<u>(658,282)</u>	<u>(679,006)</u>	<u>48,639</u>
<b>Cash and cash equivalents at 1 April 2018</b>		<u>1,664,277</u>	<u>1,664,277</u>	<u>1,615,638</u>
<b>Cash and cash equivalents at 31 March 2019</b>		<u>1,005,995</u>	<u>985,271</u>	<u>1,664,277</u>
<b>Cash and cash equivalents consist of:</b>				
Cash at bank and in hand		<u>1,005,995</u>	<u>985,271</u>	<u>1,664,277</u>
<b>Cash and cash equivalents at 31 March 2019</b>		<u>1,005,995</u>	<u>985,271</u>	<u>1,664,277</u>



## **No Limits (South)**

### **Notes (forming part of the financial statements) for the Year Ended 31 March 2018**

#### **1 Principal Accounting Policies**

##### *Basis of Preparation*

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

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

There are no material uncertainties with respect to the going concern status of the charity. Therefore, the financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity. The accounts are rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

No Limits Trading Ltd, the 100% owned subsidiary of No Limits began trading on 1 April 2018. This is the first year that consolidated accounts have been prepared.

##### *Fund Accounting*

General funds are unrestricted funds which are available for use at the discretion of Trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or which have been raised by the charity for specific purposes. Expenditure which meets either of these criteria is identified to the fund.

Designated funds are determined by the Trustees from time to time as being held for specific purposes, for example to hold a reserve in respect of future eventualities such as re-organisation or staff redundancies which may be necessary in the light of predicted funding changes.

##### *Service Provision*

Income in respect of contractual services provided to other agencies is accounted for in the period in which the service is provided and is also included under the heading 'Income from Charitable Activities'.

##### *Incoming Resources*

All incoming resources are included in the Statement of Financial Activities (SOFA) on an accruals basis, except to the extent that grants receivable must be applied to future periods of expenditure or are contingent on future requirements being fulfilled, in which case recognition will be when that criteria has been met.

Income from grants receivable are classified as 'Voluntary Income' when they are general in nature in support of the charity's objectives, as opposed to 'Contract Income' where funding is closely linked to agreed project outputs. 'Contract Income' is classified under 'Income from Charitable Activities' along with income from discrete activities for which a fee is charged, e.g. specific work carried out in schools.

*(Note 1 continued)*

Income is deferred if the funder has expressly stated that grants are to be applied to future accounting periods, or if there is some expectation from the funder that amounts in connection with the grant should be repaid in future periods.

Grants receivable in respect of fixed assets are included in the SOFA in the period in which they are received in accordance with the SORP.

'In-Kind' contributions or services donated to the charity are normally valued at cost (as determined by the donor) or a reasonable estimate of actual cost if such information is unavailable.

No amount is included in the financial statements for the volunteer time, in line with SORP (FRS 102). Further information is provided in the Trustee's Report.

Income from rental of parking spaces at the charity's main offices is recognised in the period to which it relates.

Investment income from property is recognised on receipt.

#### *Expenditure*

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to transfer resources. All costs have been directly attributed to one of the functional categories of resources in the SOFA. Expenditure subject to VAT which is not recoverable is shown inclusive of VAT.

Apportionment of costs across headings of the SOFA is carried out in relation to claims for grant funding. A method based on the allocation of staff time is used for revenue expenditure on direct project activities, premises and management and administration. As far as possible, depreciation costs are apportioned either to project activities or premises costs using appropriate apportionment criteria.

Costs are allocated to the Governance category where they cannot be clearly allocated to project activities or are of a strategic nature, e.g. insurance and legal expenses.

#### *Pension Scheme*

No Limits operates a Group Personal Pension Scheme (defined contribution) provided by AEGON plc and administered by Andrew Routley Pensions Limited. The assets of this scheme are held separately from those of the Charity. Pension costs charged in the SOFA represent the contributions payable by the Charity in the year.

#### *Fixed Assets and Depreciation*

It is the policy of the Charity to capitalise assets costing over £500 and with an expected useful life in excess of three years. With the exception of freehold property, a full year's depreciation is charged in the year of acquisition.

Depreciation is provided on the following bases following an assessment of the estimated useful economic life and anticipated residual value:

*(Note 1 continued)*

Furniture and Equipment	Straight line basis over 4 years
Computer Equipment	Straight line basis over 3 years
Freehold Property	Straight line basis over 25 years with no depreciation charged in the year of acquisition
Leasehold Property Improvements	Over the remaining life of the lease

#### *Investment Properties*

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in 'net gains/(losses) on investments' in the SOFA.

#### *Impairment*

At each reporting period end date, the Trustees review the carrying amounts of the Charity's tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. Indicators of impairment may include significant declines in an asset's market value, evidence of physical damage, significant reorganisation of the Charity or changes in the statutory or political environment in which the Charity operates. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### *Leases*

Rentals payable and receivable under operating leases are charged to the SOFA on a straight-line basis over the period of the lease.

#### *Cash and cash equivalents*

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### *Financial Instruments*

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### *Basic Financial Assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

*(Note 1 continued)*

#### *Impairment of Financial Assets*

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

#### *Derecognition of Financial Assets*

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

#### *Classification of Financial Liabilities*

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

#### *Basic Financial Liabilities*

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### *Derecognition of Financial Liabilities*

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

#### *Equity Instruments*

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

## 2 Judgements and Key Sources of Estimation Uncertainty

The trustees consider that there are no material areas of judgement or estimation uncertainty.

## 3 Financial Performance of the Charity

The summary financial performance of the charity alone is:

	2019 £	2018 £
Income	3,360,642	3,226,337
	<u>3,360,642</u>	<u>3,226,337</u>
Expenditure on charitable activities	(3,647,698)	(3,007,975)
<b>Net Income</b>	<u>(287,056)</u>	<u>218,362</u>
<b>Other recognised gains</b>	-	10,000
<b>Net movement in Funds for the year</b>	<u>(287,056)</u>	<u>228,362</u>
<b>Reconciliation of Funds:</b>		
Total Funds brought forward at 1 April 2018	1,945,918	1,717,556
<b>Total Funds carried forward at 31 March 2019</b>	<u><b>1,658,862</b></u>	<u><b>1,945,918</b></u>
Represented by:		
Restricted income funds	43,140	69,797
Unrestricted income funds	1,615,722	1,876,121
	<u><b>1,658,862</b></u>	<u><b>1,945,918</b></u>

## 4 Incoming Resources

### 4a Donations and legacies

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
Grants	90,868	383,052	473,920	650,303
Donations & Similar Incoming Resources	37,497	500	37,997	27,016
Donated Services & Facilities	3,300	-	3,300	4,500
	<u><b>131,665</b></u>	<u><b>383,552</b></u>	<u><b>515,217</b></u>	<u><b>681,819</b></u>

Income from government grants comprises of grants made by local authorities to fund social related services as described in the Trustees' report. See below for more information as to the amount and source of these grants.

(Note 4a continued)

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
<i>Grants</i>				
Big Lottery Fund – Reaching Communities – Next Steps	-	160,218	160,218	170,855
Youth Access – Make Our Rights Reality	72,868	-	72,868	71,949
Big Lottery Fund – Help Through Crisis	-	70,632	70,632	68,863
Children in Need – Stay Safe	-	33,604	33,604	30,702
Big Lottery Fund – Reaching Communities (Homelessness)	-	25,138	25,138	-
Blagrove Trust	-	22,500	22,500	-
Big Lottery Fund – Healthy Transitions	-	17,094	17,094	22,462
Southampton City Council – Short Breaks	-	15,319	15,319	15,371
GSK Impact Awards	15,000	-	15,000	-
NHS Southampton CCG	-	12,500	12,500	-
Co-op Building Connections	-	9,984	9,984	-
Co-Op Foundation/Big Lottery Fund #iwill	-	8,750	8,750	-
RBS/NatWest	-	3,851	3,851	23,103
Children & Adolescent Mental Health Service	-	3,462	3,462	41,538
Zurich	3,000	-	3,000	-
Big Lottery Fund – Reaching Communities	-	-	-	63,182
Supporting People	-	-	-	55,543
Southampton City Council (Other)	-	-	-	54,057
Youth Access – Money Matters	-	-	-	20,849
Scottish Power	-	-	-	5,079
SASA – Citizens Advice Bureau	-	-	-	4,750
Southern Water	-	-	-	1,000
Co-Op	-	-	-	1,000
	<b>90,868</b>	<b>383,052</b>	<b>473,920</b>	<b>650,303</b>
For the year ended 31 March 2018	104,627	545,676		650,303

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
<i>Donations and Similar Incoming Resources</i>				
Miscellaneous	26,855	500	27,355	19,557
Just Giving	8,029	-	8,029	-
White Stuff Foundation	2,613	-	2,613	2,470
AJ Dance Academy	-	-	-	2,585
Charities Trust	-	-	-	2,404
	<b>37,497</b>	<b>500</b>	<b>37,997</b>	<b>27,016</b>
For the year ended 31 March 2018	27,016	-		27,016

*(Note 4a continued)*  
*Donated Services and Facilities*

In accordance with the SORP, 'in-kind' incoming and outgoing resources are brought into the financial statements in respect of training provided by GlaxoSmithKline as part of their GSK Impact Awards scheme.

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
<i>Donated Services &amp; Facilities</i>				
Training	3,300	-	3,300	4,500
	<b>3,300</b>	<b>-</b>	<b>3,300</b>	<b>4,500</b>
For the year ended 31 March 2018	<b>4,500</b>	<b>-</b>	<b>4,500</b>	<b>4,500</b>

The Charity has received support from volunteers in providing information, advice and counselling services at the Charity's drop-in centres. This is invaluable support and the Trustees are not able to value this in monetary terms.

#### 4b Charitable activities

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
Hampshire CCG Counselling	808,080	-	808,080	808,080
Southampton City Council - DASH	541,568	-	541,568	422,376
Solent NHS Trust	493,052	-	493,052	454,022
Citizens Advice Bureau (Advice, Information & Guidance)	137,156	-	137,156	22,859
Breakout Youth	107,150	-	107,150	97,007
MENCAP	95,623	-	95,623	-
The Moving on Project	82,049	-	82,049	83,007
Hampshire Constabulary	81,723	-	81,723	-
Children & Adolescent Mental Health Services (Sussex)	60,000	-	60,000	60,000
Southampton City Council (Comprehensive Counselling)	59,363	-	59,363	-
Southampton City Council (Health & Wellbeing Drop Ins)	56,773	-	56,773	42,977
YMCA (Housing Related Support)	57,525	-	57,525	42,144
Southampton City Council (Advocacy)	40,000	-	40,000	54,940
NHS Southampton CCG	35,340	-	35,340	44,964
Southampton City Council (Counselling)	33,321	-	33,321	-
Yellow Door	20,000	-	20,000	20,000
Southampton Healthy Living	16,999	-	16,999	-
Southampton City Council (Other)	12,141	-	12,141	7,607
Income from providing student placements	8,270	-	8,270	7,665
Street Games	8,181	-	8,181	-
NHS Southampton City (Public Health)	7,470	-	7,470	18,000
Services to schools and other voluntary organisations	6,212	-	6,212	25,712
Hampshire County Council (Public Health)	3,797	-	3,797	1,077
Pound for Pound	1,890	-	1,890	-
Other	1,607	-	1,607	2,115
Lease of parking spaces	1,568	-	1,568	4,548
Child & Adolescent Mental Health Services	-	-	-	79,491
Southampton City Council – ESAP DASH	-	-	-	116,025
Solent NHS - DASH Substance Misuse	-	-	-	40,154
Portsmouth City Council (Just 4 U)	-	-	-	36,530
Southampton City Council – Teen Safehouse	-	-	-	15,170
Southampton City Council – Personal Budgeting Support	-	-	-	12,350
Eastleigh Borough Council	-	-	-	6,059
Surrey County Council	-	-	-	2,774
	<b>2,776,858</b>	<b>-</b>	<b>2,776,858</b>	<b>2,527,653</b>
For the year ended 31 March 2018	<b>2,527,653</b>			<b>2,527,653</b>



#### 4c Income earned from other activities

The summary financial performance of the subsidiary alone is:

	2019 £
Turnover	45,891
Cost of sales and administrative costs	(62,992)
<b>Net loss</b>	<b>(17,101)</b>
The assets and liabilities of the subsidiary were:	
Current assets	29,129
Current liabilities	(26,229)
Long term liabilities	(20,000)
Total net assets	<u>(17,100)</u>
 Aggregate share capital and reserves	 <u>(17,100)</u>

#### 4d Investment Income

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
Rent receivable	7,775	-	7,775	12,500
Bank interest receivable	1,878	-	1,878	3,454
Income from managing agents	807	-	807	911
	<u>10,460</u>	<u>-</u>	<u>10,460</u>	<u>16,865</u>
For the year ended 31 March 2018	<u>16,865</u>	<u>-</u>	<u>16,865</u>	<u>16,865</u>

#### 5 Analysis of expenditure on charitable activities

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
<i>Charitable Activities*</i>				
Activities undertaken directly	2,636,742	385,303	3,022,045	2,547,177
Support costs	440,999	26,223	467,222	354,919
	<u>3,077,741</u>	<u>411,526</u>	<u>3,489,267</u>	<u>2,902,096</u>
For the year ended 31 March 2018	<u>2,358,921</u>	<u>543,175</u>	<u>2,902,096</u>	<u>2,902,096</u>

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

## 6 Allocation of Support Costs

	Fundraising	Charitable Activities	Total	Total
	2019	2019	2019	2018
	£	£	£	£
<i>Support costs</i>				
Governance (note 7)	-	40,360	40,360	30,681
Finance	-	89,642	89,642	81,037
Information technology	-	173,785	173,785	95,934
Human resources	-	25,744	25,744	21,182
Depreciation	-	39,441	39,441	36,884
Office costs	-	98,250	98,250	89,201
Fundraising	134,972	-	134,972	103,729
Other	6,419	-	6,419	2,150
	<b>141,391</b>	<b>467,222</b>	<b>608,613</b>	<b>460,798</b>
For the year ended 31 March 2018				
Unrestricted				426,507
Restricted				34,291
				<b>460,798</b>

## 7 Governance Costs

	2019	2018
	£	£
<i>Governance costs</i>		
Auditor's remuneration	7,080	5,400
Legal fees	18,080	10,094
Insurance	11,052	10,951
Other	4,418	4,236
	<b>40,630</b>	<b>30,681</b>
For the year ended 31 March 2018		
Unrestricted		27,012
Restricted		3,669
		<b>30,681</b>

## 8 Operating Charges

	2019	2018
	£	£
Net income for the year is stated after charging:		
Auditor's remuneration:		
- Audit fees	6,600	5,400
- Taxation	480	-
Depreciation of tangible fixed assets	39,441	36,884
Operating lease rentals – land & buildings	32,934	37,600
Operating lease rentals - other	14,392	14,395

## 9 Fixed Assets

### Tangible Fixed Assets – Charity (also comprising that of the group)

	Freehold Property £	Leasehold Improvements £	Furniture & Equipment £	Computer Equipment £	Total £
<b>Cost or Valuation</b>					
At 1 April 2018	467,240	64,023	16,460	29,676	577,399
Additions	607,260	3,534	11,748	11,241	633,783
<b>At 31 March 2019</b>	<b>1,074,500</b>	<b>67,557</b>	<b>28,208</b>	<b>40,917</b>	<b>1,211,182</b>
<b>Depreciation and diminution in value</b>					
At 1 April 2018	37,340	18,713	13,306	20,006	89,365
Charge for the year	18,690	7,201	4,429	9,121	39,441
<b>At 31 March 2019</b>	<b>56,030</b>	<b>25,914</b>	<b>17,735</b>	<b>29,127</b>	<b>128,806</b>
<b>Net Book Value</b>					
<b>At 31 March 2019</b>	<b>1,018,470</b>	<b>41,643</b>	<b>10,473</b>	<b>11,790</b>	<b>1,082,376</b>
At 31 March 2018	429,900	45,310	3,154	9,670	488,034

### Investments

	Investment Properties £	Total £
<b>Cost or Valuation</b>		
At 1 April 2018	120,000	120,000
Revaluation	-	-
<b>At 31 March 2019</b>	<b>120,000</b>	<b>120,000</b>
<b>Depreciation and diminution in value</b>		
At 1 April 2018	-	-
Impairment	-	-
<b>At 31 March 2019</b>	<b>-</b>	<b>-</b>
<b>At 31 March 2019</b>	<b>120,000</b>	<b>120,000</b>
At 31 March 2018	120,000	120,000

Investment properties include freehold property of £120,000 stated at fair value.

The Charity holds 1 share of £1 in its wholly owned trading subsidiary company, No Limits Trading Ltd which is incorporated in the United Kingdom. These are the only shares allotted, called up and fully paid. The activities and results of this company are summarised in note 4c.

## 10 Revaluation of Investment Property

The Charity's freehold investment property located in Shirley, was revalued at 22 March 2018 by Mr Robert Primmer BSc FRICS of Primmer Olds UK Limited, Chartered Surveyors. The valuation was prepared in accordance with the RICS Valuation – Global Standards as published by the Royal Institution of Chartered Surveyors, July 2017. The property was valued on an open market basis at £120,000. At the date of the revaluation, the freehold investment property carried a historical cost of £100,000.

**11 Debtors**

	Group 2019 £	Charity 2019 £	Charity 2018 £
Grants receivable	-	-	-
Pre-payments and accrued income	61,380	59,572	74,758
Other debtors	403,734	408,941	540,376
Amount due from subsidiary undertaking	-	20,000	-
	<b>465,114</b>	<b>488,513</b>	<b>615,134</b>

**12 Creditors: Amounts falling due within one year**

	Group 2019 £	Charity 2019 £	Charity 2018 £
Payroll liabilities	562,740	562,740	535,555
Deferred income (see note 13)	201,589	187,998	78,999
Accruals	107,262	107,262	115,959
Other creditors	160,133	159,299	211,014
	<b>1,031,724</b>	<b>1,017,299</b>	<b>941,527</b>

Payroll liabilities relate to amounts owed to Southampton City Council in respect of staff salaries.

**13 Deferred Incoming Resources**

	Group 2019 £	Charity 2019 £	Charity 2018 £
Balance at 1 April	78,999	78,999	135,113
Incoming resources deferred during the year	201,589	187,998	78,999
Amounts released from previous years	(78,999)	(78,999)	(135,113)
Balance at 31 March	<b>201,589</b>	<b>187,998</b>	<b>78,999</b>

Incoming resources deferred during the year relate to grants and income from charitable activities from NHS Southampton CCG, Big Lottery Fund, Co-Op, The Blagrove Trust and Street Games which apply to a future period. It also includes income from NVQ's that have not yet been completed.

**14 Financial Instruments**

	2019 £	2018 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>1,412,975</u>	<u>2,223,815</u>
Carrying amount of financial liabilities		
Measured at amortised cost	<u>830,135</u>	<u>862,528</u>

## 15 Funds

		Balance at 1 April 2018	Income/ Gains	Expenditure/ Losses	Transfers	Balance at 31 March 2019
<b>Restricted Funds</b>						
i	Big Lottery Fund – Healthy Transitions	12,974	17,094	30,422	354	-
ii	Big Lottery Fund – Help Through Crisis	30,812	70,632	79,058	-	22,386
iii	Big Lottery Fund – Preventing Homelessness	-	25,138	27,086	-	(1,948)
iv	Big Lottery Fund – Reaching Communities – Next Steps	16,761	160,218	162,345	-	14,634
v	Blagrave Trust	-	22,500	22,500	-	-
vi	Children in Need – Stay Safe	3,524	33,604	36,790	-	338
vii	Co-op Building Connections	-	9,984	9,753	-	231
viii	Co-op Foundation/Big Lottery Fund #iwill	-	8,750	7,882	-	868
ix	JP Getty Junior	1,644	-	1,644	-	-
x	Norman Seago Trust	-	500	118	-	382
xi	RBS Skills and Opportunities Fund	(39)	3,851	3,789	(23)	-
xii	Southampton City Council – Children & Adolescent Mental Health Service	(1,739)	3,462	2,014	291	-
xiii	Southampton City Council – Short Breaks	5,860	15,319	14,932	-	6,247
xiv	NHS Southampton CCG	-	12,500	13,193	693	-
		<b>69,797</b>	<b>383,552</b>	<b>411,526</b>	<b>1,315</b>	<b>43,138</b>
<b>Unrestricted Funds</b>						
	Designated functional fixed assets	562,086	-	39,441	633,783	1,156,428
	Designated IT development fund	100,000	-	-	(100,000)	-
	Designated therapeutic services fund	295,000	-	-	(147,500)	147,500
	Designated strategic fund	412,558	-	-	(412,558)	-
	Revaluation reserve	45,948	-	-	-	45,948
	General purposes fund	460,529	2,947,834	3,184,576	24,960	248,747
		<b>1,876,121</b>	<b>2,947,834</b>	<b>3,224,017</b>	<b>(1,315)</b>	<b>1,598,623</b>

Note 15 (continued)

		Balance at 1 April 2017	Income/ Gains	Expenditure/ Losses	Transfers	Balance at 31 March 2018
<b>Restricted Funds</b>						
i	Big Lottery Fund – Healthy Transitions	12,348	22,462	21,836	-	12,974
ii	Big Lottery Fund – Help Through Crisis	26,146	68,863	64,197	-	30,812
iii	Big Lottery Fund – Reaching Communities	6,531	63,182	69,383	(330)	-
iv	Big Lottery Fund – Reaching Communities – Next Steps	6,792	170,855	160,886	-	16,761
v	Children in Need – Stay Safe	2,378	30,702	29,556	-	3,524
vi	Emergency Accommodation	100	-	222	122	-
vii	JP Getty Junior	7,328	-	5,684	-	1,644
viii	RBS Skills and Opportunities Fund	4,023	23,103	27,165	-	(39)
ix	Southampton City Council Annual Grant	1,736	54,057	55,892	99	-
x	Southampton City Council – Children & Adolescent Mental Health Service	-	41,538	43,277	-	(1,739)
xi	Southampton City Council – Short Breaks	-	15,371	9,511	-	5,860
xii	Supporting People	(711)	55,543	55,566	734	-
		<b>66,671</b>	<b>545,676</b>	<b>543,175</b>	<b>625</b>	<b>69,797</b>
<b>Unrestricted Funds</b>						
	Designated functional fixed assets	580,293	-	36,884	18,677	562,086
	Designated IT development fund	100,000	-	-	-	100,000
	Designated therapeutic services fund	295,000	-	-	-	295,000
	Designated strategic fund	337,655	-	-	74,903	412,558
	Revaluation reserve	35,948	10,000	-	-	45,948
	General purposes fund	301,989	2,680,661	2,427,916	(94,205)	460,529
		<b>1,650,885</b>	<b>2,690,661</b>	<b>2,464,800</b>	<b>(625)</b>	<b>1,876,121</b>

- i Funding received from the Big Lottery Fund Reaching Communities Grant for the Healthy Transitions project. A project to deliver counselling to 18-25-year olds in Hampshire. No Limits (South) is one of seven partners delivering this project.
- ii The Big Lottery Fund Help Through Crisis project is a five-year project delivering advice and advocacy to young adults in crisis in west Hampshire. The project is delivered through four youth information, advice and counselling services of which No Limits (South) is the lead.
- iii The Big Lottery Reaching Communities aims to help young people who are homeless or facing homelessness explore their options; understand and remove barriers causing homelessness; gain necessary life skills to secure and maintain a tenancy and move into independent accommodation or return home.

(Note 15 continued)

- iv The Big Lottery Fund Reaching Communities (Next Steps) project provides three years of funding to help young people in the run up to and after they leave prison.
- v A 3-year grant received from The Blagrove Trust to cover the core costs of the Charity.
- vi The Children in Need funding is a 3-year project to provide support to young people with multiple vulnerabilities. This is a continuation of the previous project.
- vii Funding received for a project to prevent or reduce loneliness.
- viii The Co-Op Foundation #iwill funding is to increase the number of young people involved in social action by 2020. The funding is over 2 years.
- ix Funding received for a project to help young offenders break the cycle of re-offending, working with them both in prison and through resettlement.
- x Funding provided by the Norman Seago Trust for additional furnishings for the Counselling rooms
- xi Funding provided by Royal Bank of Scotland Opportunities and Skills fund to fund the No Limits Money Club. Money Club will provide 1-2-1 and group-based financial education to disadvantaged young people, supporting their journey into adult life, helping achieve sustained housing and employment.
- xii Funding provided by Southampton City Council for three projects;
  - working with children and young people who are experiencing bullying, and those who are bullies including therapeutic work, group work and 1:1 work.
  - A bereavement counselling project for young people aged 11-16.
  - A pilot providing individual counselling to 100 children aged 4-10 years.
- xiii Funding to provide a new membership youth group to young people (aged 11-18) who are on the autistic spectrum, have learning difficulties or display challenging behaviour.
- xiv Provision of funding for Comprehensive Counselling for 5-11-year olds

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

## 16 Analysis of Funds

	Net Current Assets	Tangible Fixed Assets	Total Net Assets
	2019 £	2019 £	2019 £
<b>Restricted Funds</b>	43,138	-	43,138
<b>Designated Funds</b>			
Functional fixed asset fund		1,156,428	1,156,428
Therapeutic services fund	147,500	-	147,500
Strategic fund	-	-	-
Revaluation reserve		45,948	45,948
<b>Unrestricted Funds</b>	248,747	-	248,747
	<b>439,385</b>	<b>1,202,376</b>	<b>1,641,761</b>
	Net Current Assets	Tangible Fixed Assets	Total Net Assets
	2018 £	2018 £	2018 £
<b>Restricted Funds</b>	69,797	-	69,797
<b>Designated Funds</b>			
Functional fixed asset fund	-	562,086	562,086
IT development fund	100,000	-	100,000
Therapeutic services fund	295,000	-	295,000
Strategic fund	412,558	-	412,558
Revaluation reserve	-	45,948	45,948
<b>Unrestricted Funds</b>	460,529	-	460,529
	<b>1,337,884</b>	<b>608,034</b>	<b>1,945,918</b>



## 17 Staff Costs and Employee Benefits

The average number of employees and full time equivalent (FTE) during the year was as follows:

	2019 Number	2019 FTE	2018 Number	2018 FTE
Raising funds	8	3	8	3
Charitable activities	116	94	99	76
Governance	7	1	7	1
	131	98	114	80

The total staff costs and employee benefits was as follows:

	2019 £	2018 £
Wages and salaries	2,335,831	1,877,115
Employer's National Insurance contributions	180,979	141,984
Employer's pension contributions (defined contribution scheme)	65,233	48,969
	<b>2,582,043</b>	<b>2,068,068</b>

Total redundancy payments amount to £18,388 (2018: £838).

There was 1 employee whose total employee benefits (excluding employer pension costs) fell within £60,000 to £70,000 (2018: 1) and 1 employee who fell within £70,000 to £80,000 (2018: Nil).

There were outstanding contributions to the pension scheme at the balance sheet date of £12,448 (2018: £6,823)

## 18 Trustees' and Key Management Personnel Remuneration and Expenses

The Trustees neither received nor waived any remuneration (2018: None) during the year.

The Trustees did not have any expenses reimbursed during the year (2018: None).

No trustee has any pension arrangements accruing (2018: None).

Key management personnel comprise the Chief Executive Officer, Chief Operating Officer, Head of Finance, Head of Operations and Finance Manager. Total key management personnel remuneration for the year was £247,830 (2018: £206,513).

Professional indemnity insurance in respect of Trustees and staff was held during the year at a cost of £3,025 (2018: £3,025). This includes Trustee Indemnity insurance premiums of £1,338 (2018: £1,338).

## 19 Lease Commitments

### Lessee

Operating leases payments represent rentals payable by the company for a property from which it operates and for photocopier and printers which it uses. The property lease has been negotiated for a term of ten years and the equipment lease for five years. Amounts recognised in the Statement of Financial Activities as an expense during the period in respect of operating lease arrangements are £47,326 (2018: £51,995).

The charity had the following future minimum lease payments under non-cancellable operating leases as follows:

	2019 Land & Buildings £	2019 Other £	2018 Land & Buildings £	2018 Other £
Payments due:				
Not later than one year	30,000	14,395	31,250	14,395
Later than one and not later than five years	132,000	28,790	129,000	43,185
Later than five years	33,000	-	66,000	-
	<b>195,000</b>	<b>43,185</b>	<b>226,250</b>	<b>57,580</b>

### Lessor

The operating leases represent leases of property to a third party. The lease has been negotiated over terms of five years and rentals are fixed. The lease includes a provision for three-yearly upward rent reviews according to prevailing market conditions.

At the reporting end date, the Charity had contracted with tenants for the following minimum lease payments:

Amounts receivable in respect of non-cancellable operating leases:

	2019 Land & Buildings £	2018 Land & Buildings £
Payments due:		
Not later than one year	10,000	10,000
Later than one and not later than five years	10,000	20,000
	<b>20,000</b>	<b>30,000</b>

## 20 Reconciliation of net income to net cash flow from operating activities

	2019 £	2018 £
Net income for year	(304,157)	228,362
Interest receivable	(1,878)	(3,454)
Depreciation and impairment of tangible fixed assets	39,441	36,884
Loss on the sale of tangible fixed assets	-	-
(Gain) / loss on revaluation	-	(10,000)
Decrease / (Increase) in debtors	150,020	(387,157)
Increase in creditors	90,197	199,227
Net cash flow from operating activities	<u>(26,377)</u>	<u>63,862</u>

## 21 Related Party Transactions

Annabel Hodgson is Chief Executive Officer of No Limits and is also a Trustee of Youth Access, a national umbrella charity for advice agencies such as No Limits. In the year ended 31 March 2017 Youth Access awarded No Limits a grant of £217,909 in respect of the Make Our Rights Reality project of which £72,868 was received during the year ended 31 March 2019.

During the year Sarah Anderson and Martin Roscoe were Trustees for both No Limits and The Moving On Project (MOP). They resigned from The Moving on Project on 30 October 2018 and 28 February 2019 respectively. No Limits provides back office and fundraising support for this charity. No Limits has received income in respect of charitable activities from MOP totalling £82,049 (2018: £83,007). At the year end there was £77,666 due to the charity (2018: £83,007) and £24,378 (2018: £41,472) owed by the charity to MOP.

## 22 Subsidiary Undertaking

The charitable company owns the whole of the issued ordinary share capital of No Limits Trading Limited, a company incorporated on 24 January 2018 and registered in England (company number 11167244). The subsidiary will be used for non-primary purpose trading activities. The total taxable profits will be gifted to the charitable company. The company began trading on 1 April 2018 and its' results are consolidated in these accounts.

No Limits Trading Ltd has been set up to provide counselling, training and education. No Limits has agreed to provide a loan of up to £50,000 to No Limits Trading Ltd to fund financing capital and revenue expenditure in relation to its trading operations.