

BREAKTHROUGH U.K. LTD

England & Wales · Charity number 1078009

Details

Status	Registered
Legal form	Charitable company
Company number	03479742
Registered	1999-11-01
Register	View on the Charity Commission register

Contact

Address	Breakthrough UK Ltd Piccadilly Business Centre Unit C Aldow Enterprise Park Blackett Street Manchester M12 6AE
Phone	01612343950
Email	admin@breakthrough-uk.co.uk
Website	www.breakthrough-uk.co.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF THOSE IN NEED - PRIMARILY BUT NOT EXCLUSIVELY DISABLED PERSONS - BY THE PROVISION OF TRAINING, SERVICES AND FACILITIES DESIGNED TO IMPROVE THE CONDITIONS OF LIFE OF THE SAID GROUP

Activities: The main aim of the charitable activities are to provide employment, training, information and services for disabled people.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Disability, Economic/community Development/employment
- **Who:** People With Disabilities

Geography

- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£349,674	£444,000	-	-
2024-03-31	£442,452	£492,760	-	-
2023-03-31	£727,445	£591,597	£498,604	24
2022-03-31	£569,264	£608,166	£370,734	27
2021-03-31	£533,077	£430,292	£408,601	18

Trustees

Name	Role	Appointed
David Coulter	Chair	2017-12-11
COUNCILLOR BASIL CURLEY		
David Angus Aneurin Neibig		2023-12-04
Paul Fairweather		2021-03-15
Stacey Stanhope		2018-09-24

BREAKTHROUGH U.K. LTD

England & Wales - Charity number 1078009

Accounts

Operational Narrative for 24/25 Trustee Report

Achievements and Performance

Charitable Activities

Breakthrough UK supports organisations to remove disabling barriers and amplifies the voices of disabled people to create a just and equitable society. This is mainly done through our Policy, Influence and Engagement work with public, private and third sector organisations, as well as through the delivery of Pre-Employment services directly supporting local disabled people.

Policy, Influence and Engagement Projects

Breakthrough continues to work to influence local, regional and national policy to bring about social change and remove discriminatory barriers, to ensure disabled people can play a full, active and equal role as citizens in all aspects of society.

Policy, Influence and Engagement projects throughout the year comprised of:

Manchester Disability Collaborative

Manchester Disability Collaborative (MDC) is multi-agency partnership comprising of disabled people and our organisations (DPOs), as well as public, private and third sector organisations; all working towards the common goal of improving equality and inclusion of disabled people in Manchester. It is funded through the National Lottery and Manchester City Council. The MDC has worked closely with the council to ensure reinvestment of senior equality expertise, guidance and support to help the Manchester Disability Collaborative, including as part of an infrastructure refresh, so that the Collaborative reaches the right levels of seniority and decision making with its statutory partners.

This year, we continued with coproduction to ensure that the work of the collaborative remains fully informed by lived experience. New lottery funding has a strong emphasis on coproduction, led by disabled people and our organisations.

We hosted another successful Disabled People's Assembly at Home, which received positive feedback and invited scrutiny and feedback on our work. From this, and alongside additional engagement, we commenced planning for the next year, working with Manchester City Council to review our infrastructure and impact. We recruited an additional chair and refined the work of the collaborative further. Our employment workstream continued to promote the groundbreaking and impactful Foundations for Change Framework for Inclusive Employment within several large employers locally.

With the lived experience input from our networks, and the expertise of colleagues and statutory partners, we continued with ambitious KPIs across four workstreams: Housing, Health and Social Care, Employment and Education, with Transport due to start soon. This work seeks to balance strategic influence with grassroots coproduction, and membership identified strategic leads and decision makers in the respective sectors to drive our work and elevate the profile of the collaborative. We also commenced community research to co-develop a new framework for inclusive health and social care.

Disability Design Reference Group (DDRG) for Transport for Greater Manchester

DDRG members provide advice from their own lived experience, which assists Transport for Greater Manchester to ensure that, as far as possible, an inclusive, barrier-free environment is developed across public transport and active travel in Greater Manchester. It has 16 members, with 2 recruited and inducted this year. 4 formal meetings were held.

Examples of topics where the DDRG have provided their input to TfGM: Bury Interchange (the DDRG has had ongoing involvement with this, including site visits), contactless tap and go, customer experience strategy, bus shelter re-procurement, concessionary pass applications and printed bus stop timetables. With several additional ad hoc sessions and site visits.

Factory International Disabled People's Engagement Group (DPEG)

Factory International's Disabled People's Engagement (DPEG) is an advisory body that brings together residents of Greater Manchester with a passion for the arts and with lived experience of disability. It has 12 members and 4 formal meetings a year. Examples of topics where the DPEG have provided their input to Factory International: Business Planning and KPI's (discussed at each formal meeting), access to and from Aviva Studio's, audience development, disability creative exchange event, Manchester International Festival future programme planning and programme, and looking ahead to the next year/representation data. Ad-hoc sessions and site visits take place as required.

Manchester Lived Experience Leaders

With 3 year Our Manchester VCS funding, we have a project team of 11 paid d/Deaf and disabled people to work with city leaders to remove barriers to inclusion, alongside developing their own leadership and collaboration skills. The group has held 10 meetings and participated in capacity building training. A key area of work has been the development of a collective access needs document, emphasising the requirement for services to make anticipatory adjustments. The team also did impactful work on the accessible version of the council's privacy notice, resulting in key changes to the finished resource.

Community Health Equity and Disabled People's Sounding Board

Community Health Equity Manchester (previously known as COVID Health Equity Manchester) was set up in 2020 in response to the disproportionate impact COVID-19 had on some of our Manchester communities. CHEM was relaunched in September 2023 and is now focused on addressing broader health and wellbeing inequalities that impact on people and particular communities in Manchester. We have a seat on this fast paced strategic forum, which meets monthly.

Contracted by Manchester City Council Public Health, the Disabled Persons Sounding Board feeds into CHEM and is made up of disabled peoples organisations (DPOs) from across the city. DPO members are also involved across all the workstreams and strategic forum of the Manchester Disability Collaborative.

Sounding Board Members have been involved in a wide range of health equity advisory and practical work this year, meeting 10 times and supporting over 20 statutory partners in their work to reduce health inequalities. Notably they have influenced local work on early development, induction of labour, Type 2 Diabetes Path to Remission, dementia support, and the early identification of cancer.

Coproduction with Strathclyde University and partners

We are working in detail with the University of Strathclyde and other academics and disabled people's organisations to co-design a collaborative national funding bid to the National Institute for Health and Social Care Research. This bid was successful and we are now partners on the national three year 'WISHES' project: Workplace Intervention for Sustainable Health and Employment Support. A research project focusing on employment for disabled people and people with long term health conditions, aiming to provide simple, accessible, and effective solutions.

Training for Organisations

We continued delivery of a series of Disability Inclusion Training Sessions throughout the year with a wide range of statutory and third sector organisations. These mainly took an employment focus, based on the Foundations for Change for Inclusive Employment Approach.

Training on the Social Model of Disability is very popular and was provided to several organisations including GM Chamber of Commerce, Greater Manchester Integrated Care Partnership, Manchester City Council and Manchester Metropolitan University. The training has been developed using the lived experiences of disabled people and responds to requirements expressed by both disabled people and their managers. Sessions are bespoke.

Feedback regarding all training sessions was overwhelmingly positive and most participants left with actions to take forward from the training and a plan for implementing them

GM Mayoral Disability Panel

We are members of this influential panel which works closely with the Greater Manchester Mayor to address structural inequity across the

Greater Manchester region, improving the lives and rights of disabled people. GM Disabled People's Panel

Personal Budget Solutions

We continued to provide payroll and banking services to disabled people employing personal assistants—enabling them to manage their teams confidently and independently

Equal Edge

We continued to develop our social enterprise, Equal Edge, which supplies workplace assistants to disabled people in the workplace and acts as the trading arm for Breakthrough UK.

Direct Delivery Services

Breakthrough's service delivery again significantly reduced in this period. Employment services during the year comprised of:

Diverse Works

Funded by Salford CVS to December 2025, Diverse Works Salford is a small pre-employment service for disabled people who are residents of Salford, in particular disabled people who have experienced racial inequality. We will work with each individual to progress them towards meeting their employment and skills aspirations. This includes travel training and route planning, CV and cover letter writing skills, understanding employment and skills pathways, completing applications for employment and training opportunities and, for those who are successful in achieving employment, in-work support is provided as a crossover between the project and additional Breakthrough provision. The first cohort of this project began towards the end of this period.

Funded by UK Specialised Foundation Programme and Greater Manchester Combined Authority via the Workers Educational Association, Diverse Works Pre-Employment provides 6 hours of bespoke pre-employment support to disabled people in Stockport, Manchester and Trafford.

Workforce and Premises

Breakthrough continues to operate as a remote organisation. We continue to work hard to maintain our organisational values and behaviours within this model, continuing to learn by experience.

Staff are furnished with equipment to support accessible and efficient remote working. All management and staff supervision meetings continue remotely and we have established hybrid Full Staff Meetings on a monthly basis.

Significant redundancies this year have impacted on organisational capacity.

REGISTERED COMPANY NUMBER: 03479742 (England and Wales)
REGISTERED CHARITY NUMBER: 1078009

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Breakthrough U.K. Ltd

Clarity Accountants & Tax Advisors
1st Floor 107 Lees Road
Oldham
Lancashire
OL4 1JW

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Breakthrough U.K. Ltd

Reference and Administrative Details
for the Year Ended 31 March 2025

TRUSTEES	T P Balon Regional Campaigns Officer (resigned 15.7.24) D Coulter Chair (appointed 19 June 2023) B Curley Councillor S S Stanhope Vice Chair (Appointed 19 June 2023) P Fairweather (resigned 22.8.24) P Brighouse (resigned 13.3.25) D Neibig S Harris (resigned 5.1.25)
REGISTERED OFFICE	Piccadilly Business Centre Unit C Aldow E Blackett Street Manchester M12 6AE
REGISTERED COMPANY NUMBER	03479742 (England and Wales)
REGISTERED CHARITY NUMBER	1078009
INDEPENDENT EXAMINER	Clarity Accountants & Tax Advisors 1st Floor 107 Lees Road Oldham Lancashire OL4 1JW
SOLICITORS	Trowers and Hamlins 55 Princess Street Manchester M2 4EW
INVESTMENT ADVISERS	Independent Insurance Consultants 51 Gatley Green Gatley Stockport SK8 4NF

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Structure, governance and management

Governing instrument

The organisation is a Registered Charity and a Company Limited By Guarantee, incorporated on 8 December 1997. The Company was established under Articles of Association which establish the objects and powers of the Charitable Company. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The Board of Directors of the Company are also Trustees of the Charity for the purpose of Charity Law and under the Company's Articles of Association are known as Members.

The work of the Charity focuses upon promoting and supporting the independence of disabled people. The organisation operates using the Social Model of Disability as its value base. The Board of Directors seek to ensure that the characteristics of the Board membership appropriately reflect the diversity of the general population. The Articles of Association require that at all times a minimum of 66% of the membership of the Board of Directors shall comprise disabled people.

Directors/Trustees

All new Directors/Trustees have an induction with the Chair, Chief Executive & Deputy Chief Executive to discuss the responsibilities of being a Director/Trustee and the operations of the Company. All new Directors/Trustees also receive a Director's pack and appropriate training is provided for new Directors/Trustees as required.

The Board of Directors/Trustees carry out an annual review of their individual and collective training and development needs and appropriate training and support is provided accordingly.

Organisational structure

The Board of Directors/Charity Trustees

Chief Executive

Company Management Team

The Board of Directors/Charity Trustees and the Executive meet on a quarterly basis. The purpose of Board meetings is to ensure that the governance of the Company meets the needs of our customers and staff and fulfills our legal requirements. The Board support the strategic development of the organisation.

It also scrutinizes, challenges and monitors the performance of the organisation against the aims and objectives set within the Strategic Business Plan.

The Strategic Business Plan is co-produced with the Board and staff and reflects the experiences and need of our customer base.

The Chief Executive is responsible for the strategic and day to day management of the Company/Charity's affairs.

The Company Management Team meets on a monthly basis to develop and monitor business activities and ensure that operational and contractual obligations and targets are met.

Sub Groups

The Finance Sub Committee meets on an ad-hoc basis and provides scrutiny and direction on contracts and financial planning and performance and all decisions are reported to the Board and compiled into an action log.

The Human Resources Sub Committee meets on ad hoc basis as required to discuss and provide direction on HR policy and employment issues.

Statement of trustees' responsibilities

The Trustees (who are also the Directors of Breakthrough UK Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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 those financial statements, the trustees are required to

select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP:

make judgements and estimates that are reasonable and prudent;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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:

o there is no relevant audit information of which the charitable company's auditors are unaware; and

o 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 auditors are aware of that information.

Independent Examiner

Clarity Accountants were appointed as Independent Examiners to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

The trustees' report, including the strategic report, was approved by the Board of Trustees.

Approved by order of the board of trustees on.....10th March 2026.....and signed on its behalf by:



.....
D Coulter - Trustee

**Independent Examiner's Report to the Trustees of
Breakthrough U.K. Ltd**

Independent examiner's report to the trustees of Breakthrough U.K. Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

Joanne M. Elliott FCA BFP FMAAT
The Institute of Chartered Accountants in England and Wales

Clarity Accountants & Tax Advisors
1st Floor 107 Lees Road
Oldham
Lancashire
OL4 1JW

Date:

Breakthrough U.K. Ltd**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	274	-	274	2,646
Charitable activities	4				
Independent living support		-	-	-	77,813
Employment		-	103,260	103,260	60,464
Policy		-	134,979	134,979	238,720
Core		59,906	44,649	104,555	56,897
Investment income	3	6,608	(2)	6,606	5,912
Total		<u>66,788</u>	<u>282,886</u>	<u>349,674</u>	<u>442,452</u>
EXPENDITURE ON					
Raising funds	5	-	-	-	17,813
Charitable activities	6				
Training		-	-	-	617
Independent living support		-	11,866	11,866	65,840
Employment		-	60,631	60,631	7,343
Policy		-	138,189	138,189	145,327
Core		211,993	-	211,993	250,813
Restricted		-	18,991	18,991	3,205
Other		1,802	-	1,802	1,802
Total		<u>213,795</u>	<u>229,677</u>	<u>443,472</u>	<u>492,760</u>
Net gains/(losses) on investments		<u>(471)</u>	<u>-</u>	<u>(471)</u>	<u>11,458</u>
NET INCOME/(EXPENDITURE)		<u>(147,478)</u>	<u>53,209</u>	<u>(94,269)</u>	<u>(38,850)</u>
Transfers between funds	16	<u>53,210</u>	<u>(53,210)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(94,268)</u>	<u>(1)</u>	<u>(94,269)</u>	<u>(38,850)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		459,754	-	459,754	498,604
TOTAL FUNDS CARRIED FORWARD		<u><u>365,486</u></u>	<u><u>(1)</u></u>	<u><u>365,485</u></u>	<u><u>459,754</u></u>

The notes form part of these financial statements

Breakthrough U.K. Ltd**Statement of Financial Position**
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	3,859	-	3,859	5,662
Investments	13	123,539	-	123,539	124,011
		<u>127,398</u>	<u>-</u>	<u>127,398</u>	<u>129,673</u>
CURRENT ASSETS					
Debtors	14	108,385	-	108,385	48,561
Cash at bank and in hand		188,942	-	188,942	315,384
		<u>297,327</u>	<u>-</u>	<u>297,327</u>	<u>363,945</u>
CREDITORS					
Amounts falling due within one year	15	(59,240)	-	(59,240)	(33,864)
NET CURRENT ASSETS		<u>238,087</u>	<u>-</u>	<u>238,087</u>	<u>330,081</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>365,485</u>	<u>-</u>	<u>365,485</u>	<u>459,754</u>
NET ASSETS		<u>365,485</u>	<u>-</u>	<u>365,485</u>	<u>459,754</u>
FUNDS	16				
Unrestricted funds				365,485	459,754
TOTAL FUNDS				<u>365,485</u>	<u>459,754</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 10th March 2026..... and were signed on its behalf by:



D Coulter - Trustee

The notes form part of these financial statements

Breakthrough U.K. Ltd**Statement of Cash Flows**
for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	(133,050)	(46,621)
Other adjustments		473	(11,459)
		<u> </u>	<u> </u>
Net cash used in operating activities		<u>(132,577)</u>	<u>(58,080)</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		-	(6,930)
Sale of fixed asset investments		(471)	11,458
Interest received		6,606	5,912
		<u> </u>	<u> </u>
Net cash provided by investing activities		<u>6,135</u>	<u>10,440</u>
 Change in cash and cash equivalents in the reporting period		 <u>(126,442)</u>	 <u>(47,640)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>315,384</u>	<u>363,024</u>
 Cash and cash equivalents at the end of the reporting period		 <u><u>188,942</u></u>	 <u><u>315,384</u></u>

The notes form part of these financial statements

Notes to the Statement of Cash Flows
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	2025	2024	
	£	£	
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(94,269)	(38,850)	
Adjustments for:			
Depreciation charges	1,802	1,802	
Losses/(gain) on investments	471	(11,458)	
Interest received	(6,606)	(5,912)	
(Increase)/decrease in debtors	(59,824)	20,087	
Increase/(decrease) in creditors	25,376	(12,290)	
Net cash used in operations	(133,050)	(46,621)	
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	315,384	(126,442)	188,942
	<u>315,384</u>	<u>(126,442)</u>	<u>188,942</u>
Total	<u>315,384</u>	<u>(126,442)</u>	<u>188,942</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	274	2,646
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	6,606	5,912
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

4. INCOME FROM CHARITABLE ACTIVITIES

		2025 £	2024 £
Charitable activities	Activity		
	Independent living support	-	77,813
Charitable activities	Employment	103,260	60,464
Charitable activities	Policy	134,979	238,720
Charitable activities	Core	104,555	56,897
		<u>342,794</u>	<u>433,894</u>

5. RAISING FUNDS

Other trading activities

	2025 £	2024 £
Bad debts	-	17,813
	<u>-</u>	<u>17,813</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Independent living support	3,614	8,252	11,866
Employment	7,801	52,830	60,631
Policy	47,167	91,022	138,189
Core	32,541	179,452	211,993
Restricted	18,991	-	18,991
	<u>110,114</u>	<u>331,556</u>	<u>441,670</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Independent living support	8,252	-	-	8,252
Employment	52,717	-	113	52,830
Policy	91,022	-	-	91,022
Core	170,986	1,001	7,465	179,452
	<u>322,977</u>	<u>1,001</u>	<u>7,578</u>	<u>331,556</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation - owned assets	<u>1,803</u>	<u>1,801</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

10. STAFF COSTS

	2025 £	2024 £
Wages and salaries	322,977	335,877
	<u>322,977</u>	<u>335,877</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Management and administration staff	<u>14</u>	<u>16</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,645	1	2,646
Charitable activities			
Independent living support	-	77,813	77,813
Employment	-	60,464	60,464
Policy	-	238,720	238,720
Core	56,897	-	56,897
Investment income	5,911	1	5,912
Total	<u>65,453</u>	<u>376,999</u>	<u>442,452</u>
EXPENDITURE ON			
Raising funds	17,813	-	17,813
Charitable activities			
Training	617	-	617
Independent living support	(15)	65,855	65,840
Employment	-	7,343	7,343
Policy	(1,236)	146,563	145,327
Core	250,813	-	250,813
Restricted	-	3,205	3,205
Other	1,802	-	1,802
Total	<u>269,794</u>	<u>222,966</u>	<u>492,760</u>
Net gains on investments	11,458	-	11,458

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(192,883)	154,033	(38,850)
Transfers between funds	154,033	(154,033)	-
Net movement in funds	(38,850)	-	(38,850)
RECONCILIATION OF FUNDS			
Total funds brought forward	498,604	-	498,604
TOTAL FUNDS CARRIED FORWARD	<u>459,754</u>	<u>-</u>	<u>459,754</u>

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	306	30,209	30,515
DEPRECIATION			
At 1 April 2024	207	24,646	24,853
Charge for year	31	1,772	1,803
At 31 March 2025	238	26,418	26,656
NET BOOK VALUE			
At 31 March 2025	68	3,791	3,859
At 31 March 2024	99	5,563	5,662

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2024	124,011
Revaluations	(472)
At 31 March 2025	123,539
NET BOOK VALUE	
At 31 March 2025	123,539
At 31 March 2024	124,011

There were no investment assets outside the UK.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

13. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 March 2025 is represented by:

	Listed investments £
Valuation in 2020	(38,137)
Valuation in 2021	22,048
Valuation in 2022	1,035
Valuation in 2023	(7,978)
Valuation in 2024	11,458
Valuation in 2025	(472)
Cost	135,585
	<u>123,539</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Included within the other debtors balance is an amount of £46,794, which is due from Equal Edge, a social enterprise company that has been set up within the year as the trading arm for the charity. The social enterprise has shares of £1, which is currently held by the Chair, David Coulter. The directors of the social enterprise are David Coulter, Terlumun Gasarah and Stacey Stanhope - all of whom have been trustees of the charity during the year.

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	25,662	20,010
Social security and other taxes	25,589	8,466
Other creditors	1,113	1,371
Accruals and deferred income	6,876	4,017
	<u>59,240</u>	<u>33,864</u>

16. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	459,754	(147,479)	53,210	365,485
Restricted funds				
Employment	-	87,278	(87,278)	-
Independent living support	-	(11,865)	11,865	-
Restricted	-	(18,991)	18,991	-
policy	-	(3,212)	3,212	-
	<u>-</u>	<u>53,210</u>	<u>(53,210)</u>	<u>-</u>
TOTAL FUNDS	<u>459,754</u>	<u>(94,269)</u>	<u>-</u>	<u>365,485</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	66,787	(213,795)	(471)	(147,479)
Restricted funds				
Employment	147,909	(60,631)	-	87,278
Independent living support	1	(11,866)	-	(11,865)
Restricted policy	-	(18,991)	-	(18,991)
	134,977	(138,189)	-	(3,212)
	<u>282,887</u>	<u>(229,677)</u>	<u>-</u>	<u>53,210</u>
TOTAL FUNDS	<u>349,674</u>	<u>(443,472)</u>	<u>(471)</u>	<u>(94,269)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	498,604	(192,266)	153,416	459,754
Training	-	(617)	617	-
	<u>498,604</u>	<u>(192,883)</u>	<u>154,033</u>	<u>459,754</u>
Restricted funds				
Employment	-	53,122	(53,122)	-
Independent living support	-	11,958	(11,958)	-
Restricted	-	(3,204)	3,204	-
policy	-	92,157	(92,157)	-
	<u>-</u>	<u>154,033</u>	<u>(154,033)</u>	<u>-</u>
TOTAL FUNDS	<u>498,604</u>	<u>(38,850)</u>	<u>-</u>	<u>459,754</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	65,453	(269,177)	11,458	(192,266)
Training	-	(617)	-	(617)
	<u>65,453</u>	<u>(269,794)</u>	<u>11,458</u>	<u>(192,883)</u>
Restricted funds				
Employment	60,465	(7,343)	-	53,122
Independent living support	77,813	(65,855)	-	11,958
Restricted policy	1	(3,205)	-	(3,204)
	<u>238,720</u>	<u>(146,563)</u>	<u>-</u>	<u>92,157</u>
	<u>376,999</u>	<u>(222,966)</u>	<u>-</u>	<u>154,033</u>
TOTAL FUNDS	<u>442,452</u>	<u>(492,760)</u>	<u>11,458</u>	<u>(38,850)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	498,604	(339,745)	206,626	365,485
Training	-	(617)	617	-
	<u>498,604</u>	<u>(340,362)</u>	<u>207,243</u>	<u>365,485</u>
Restricted funds				
Employment	-	140,400	(140,400)	-
Independent living support	-	93	(93)	-
Restricted policy	-	(22,195)	22,195	-
	<u>-</u>	<u>88,945</u>	<u>(88,945)</u>	<u>-</u>
	<u>-</u>	<u>207,243</u>	<u>(207,243)</u>	<u>-</u>
TOTAL FUNDS	<u>498,604</u>	<u>(133,119)</u>	<u>-</u>	<u>365,485</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	132,240	(482,972)	10,987	(339,745)
Training	-	(617)	-	(617)
	<u>132,240</u>	<u>(483,589)</u>	<u>10,987</u>	<u>(340,362)</u>
Restricted funds				
Employment	208,374	(67,974)	-	140,400
Independent living support	77,814	(77,721)	-	93
Restricted	1	(22,196)	-	(22,195)
policy	373,697	(284,752)	-	88,945
	<u>659,886</u>	<u>(452,643)</u>	<u>-</u>	<u>207,243</u>
TOTAL FUNDS	<u><u>792,126</u></u>	<u><u>(936,232)</u></u>	<u><u>10,987</u></u>	<u><u>(133,119)</u></u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Breakthrough U.K. Ltd**Detailed Statement of Financial Activities**
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	274	2,646
Investment income		
Deposit account interest	6,606	5,912
Charitable activities		
Charitable activities	342,794	433,894
Total incoming resources	349,674	442,452
EXPENDITURE		
Other trading activities		
Bad debts	-	17,813
Charitable activities		
Charitable activities	110,707	121,198
No description	(593)	-
	110,114	121,198
Other		
Depreciation of tangible fixed assets	1,802	1,802
Support costs		
Management		
Wages	322,977	335,877
Finance		
Bank charges	1,001	994
Governance costs		
Accountancy and legal fees	7,578	15,076
Total resources expended	443,472	492,760
Net expenditure before gains and losses	(93,798)	(50,308)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(471)	11,458
Net expenditure	(94,269)	(38,850)

This page does not form part of the statutory financial statements

BREAKTHROUGH U.K. LTD

England & Wales - Charity number 1078009

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
Breakthrough U.K. Ltd

Clarity Accountants & Tax Advisors
1st Floor 107 Lees Road
Oldham
Lancashire
OL4 1JW

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TRUSTEES	T P Balon Regional Campaigns Officer (resigned 15.7.24) D Coulter Chair (appointed 19 June 2023) B Curley Councillor J Driver Principal Officer (resigned 19.6.23) K L Hutchison Volunteering & Community Engagement Cons (resigned 4.3.24) K A Patel Co Ordinator (resigned 24.11.23) S S Stanhope Vice Chair (Appointed 19 June 2023) L A Webb Assistant Director of Inclusion (resigned 4.12.23) P Fairweather C J Daniel (resigned 15.9.23) P Brighthouse (appointed 4.12.23) (resigned 13.3.25) D Neibig (appointed 4.12.23) S Harris (appointed 4.12.23) (resigned 5.1.25)
COMPANY SECRETARY	P A Berry
REGISTERED OFFICE	Piccadilly Business Centre Unit C Aldow E Blackett Street Manchester M12 6AE
REGISTERED COMPANY NUMBER	03479742 (England and Wales)
REGISTERED CHARITY NUMBER	1078009
INDEPENDENT EXAMINER	Clarity Accountants & Tax Advisors 1st Floor 107 Lees Road Oldham Lancashire OL4 1JW
SOLICITORS	Trowers and Hamlins 55 Princess Street Manchester M2 4EW
INVESTMENT ADVISERS	Independent Insurance Consultants 51 Gatley Green Gatley Stockport SK8 4NF

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Breakthrough UK supports organisations to remove disabling barriers and amplifies the voices of disabled people to create a just and equitable society. This is mainly done through our Policy, Influence and Engagement work with public, private and third sector organisations, as well as through the delivery of a small number of short-term Independent Living, Training and Employment services directly supporting local disabled people.

Policy, Influence and Engagement Projects

Breakthrough continues to work to influence local, regional and national policy to bring about social change and remove discriminatory barriers, to ensure disabled people can play a full, active and equal role as citizens in all aspects of society.

Policy, Influence and Engagement projects throughout the year comprised of:

Manchester Disability Collaborative

Based on coproduction exercises, including the dedicated in-person event at Manchester Art Gallery, we initiated our relaunched annual workstreams, looking at Social Care, Accessible Information, Housing, and Employment.

Later in the year, we hosted the first Disabled People's Assembly at the Central Library, which received positive feedback and invited scrutiny and feedback on our work. From this, and alongside additional engagement, we commenced planning for the next year, working with Manchester City Council to review our infrastructure and impact.

With the lived experience input from our networks, and the expertise of colleagues and statutory partners, a plan was produced with ambitious KPIs across five key areas of work: Housing, Health and Social Care, Employment, Education and Transport. This work seeks to balance strategic influence with grassroots coproduction, and membership identified strategic leads and decision makers in the respective sectors to drive our work and elevate the profile of the collaborative.

Foundations for Change Phase 2

The Foundations for Change Project Phase 1 in 2022 developed a co-designed framework for an inclusive workplace using the Social Model of Disability as the standard.

Phase 2 in 2023/24 went on to:

- Socialise the F4C Framework to develop understanding and encourage implementation in the GM Integrated Care Partnership.
- Deliver formal briefing and training events on the Framework.
- Introduce the Social Model of Disability as the essential underpinning model to Foundations for Change.
- Test and learn by introducing a central fund for Workplace Adjustments in the NCA.
- Test and learn by offering one to one and group coaching to disabled staff and disabled staff networks.

These five elements were identified as critical issues to drive forward implementation of the Framework and to test approaches to barrier removal in the workplace. Learning from this phase now contributes to how the framework is promoted, implementation plans where it is being implemented and increased requests for training from Breakthrough

Disability Design Reference Group (DDRG) for Transport for Greater Manchester

DDRG members provide paid advice from their own lived experience, which assists TfGM to ensure that, as far as possible, an inclusive, barrier-free environment is developed across public transport and active travel in Greater Manchester.

During 01/04/23 - 31/03/24, there has been 4 Formal DDRG meetings and 7 ad-hoc additional meetings, including site visits. The topics discussed at DDRG meetings have been varied, for example, specific transport locations e.g. Golborne station, policy e.g. Bee Network Customer Charter, Active Travel, walking and wheeling and the Bee Network App. There was a refresh of 15 DDRG members in August 2023 to ensure a balanced and representative panel. DDRG members induction included the Social Model of Disability which is the core leading value of the group.

Factory International Disabled People's Engagement Group (DPEG)

Factory International's Disabled People's Engagement (DPEG) is a paid advisory body that brings together residents of Greater Manchester with a passion for the arts and with lived experience of disability.

In June 2023 Aviva Studio's, the home of Factory International, officially opened to the public. DPEG was set up in 2019. To celebrate this co-production 4 year journey; and the DPEG members invaluable contributions in making this building accessible, members were invited to a preview site visit in May 2023. During 01/04/23-31/03/24 there were 3 formal DPEG meetings, which primarily focused on the finishing touches to the building. In December 2023 onwards the formal meeting agendas diversified to programme, ticketing and hospitality accessibility at the venue.

Manchester Lived Experience Leaders

With 3 year Our Manchester VCS funding, we recruited and trained a project team of 13 paid d/Deaf and disabled people to work with city leaders to remove barriers to inclusion, alongside developing their own leadership and collaboration skills. The group has held 6 meetings, including priority setting, training on Disability Justice and on the Public Sector Equality Duty. Although still at an early stage of its work, the group secured inclusion of non discrimination and disability equality into Open Data Manchester principles on automated decision making systems.

Community Health Equity and Sounding Board

Community Health Equity Manchester (previously known as COVID Health Equity Manchester) was set up in 2020 in response to the disproportionate impact COVID-19 had on some of our Manchester communities. CHEM was relaunched in September 2023 and is now focused on addressing broader health and wellbeing inequalities that impact on people and particular communities in Manchester. We have a seat on this fast paced strategic forum, which meets monthly.

Contracted by Manchester City Council Public Health, the Disabled Persons Sounding Board feeds into CHEM and is made up of disabled peoples organisations (DPOs) from across the city. DPO members are also involved across all the workstreams and strategic forum of the Manchester Disability Collaborative.

Sounding Board Members have been involved in a wide range of health equity advisory and practical work this year, meeting 10 times. Notably they have influenced the accessibility of the Accessible Winter vaccines campaign and of election resources, and delivered inclusion training to new Community Diagnostic Centre staff.

Community Diagnostic Centres Information Project

Funded by Manchester Foundation Trust, we facilitated co-design sessions with disabled people in Manchester and Trafford to talk about the planned Community Diagnostic Centres and agree what information is needed about them to ensure they work for d/Deaf and disabled people.

We shared much good practice from these sessions back to MFT, and created a suite of accessible resources for local d/Deaf and disabled people about the centres: Accessible Resources - Manchester University NHS Foundation Trust

Disabled Persons Discovery Project

This is a short community research project with a social housing focus, based on Foundations for Change. It is funded by Southway Housing. The aim is to gather data and information on barriers and supportive mechanisms to declaring 'disability' status from staff and tenants and understand the environment and culture they work/ reside in that impacts their 'satisfaction'. It is led by a representative steering group.

Accessible Information Standard Project

This project was commissioned by NHS Greater Manchester (Manchester locality). The original project in 2022 took an engagement and coaching approach with local GP surgeries to support their implementation of the Accessible Information Standard (AIS). This year, we used some underspend from that project to offer training to GP practices on easy read and Deaf Awareness via DPO partner organisations, and we produced a toolkit and video: An Overview of the Accessible Information Standard

Individual Placement and Support (IPS) research with Strathclyde University

We are working with the University of Strathclyde in advisory role and as lived experience researchers on a project on the effectiveness of Individual Placement and Support (IPS) programmes outside of mental health settings: IPS beyond SMI.

The project will enable disabled people and other marginalised groups to influence the development and design of IPS and to increase access to employment.

Training for Organisations

We continued delivery of a series of Disability Inclusion Training Sessions with Growth Company managers, and two shorter lunchtime sessions with their wider staff team. The managers sessions comprise 10x 3 hour Barrier removal sessions for managers - a mixture of face to face sessions in Manchester, Liverpool and Sheffield with some online, and 2 x 'lunch and learn' online Social Model 1 hour seminars for wider staff. Sessions have been well received with excellent feedback.

We delivered half day online sessions with staff of MCRactive on the social model and ensuring accessible activities. This training is now mandatory for their staff.

"Targeted engagement and co-production:

Pakistani and Black African and Black Caribbean people living with learning disabilities in Manchester"

We are in an advisory role for this work. BHA for Equality is the lead delivery partner in the project which runs until June

2023. We provide:

- Training sessions for project staff
- Commissioners meetings
- Ad hoc consultancy
- Accessible communications, checking drafts etc
- Support with promotion to networks and Breakthrough clients from the target groups (ongoing)
- Resources to support project e.g. signposting
- Contribution to final report

Client Forum and Peer Group

Awards for All funding supports this weekly group and the women's peer group until the end of May 2023.

Members support each other and share experiences and information.

One member acted as a group organiser for the client forum (paid on a freelance basis).

Long COVID Engagement

This work is funded by NHS GM (Manchester and Trafford localities) until June 2023. The project shares information about Long COVID to disabled people who may have missed messaging on this because of access and information barriers, and made sure people know how to access support available. It also gathers insights from disabled people with Long COVID about barriers they may be facing around getting appropriate and accessible support, and fed this back to NHS GM for action. It is a community based project, and the worker regularly meets with groups, builds relationships and holds drop in sessions across the project area.

Good Employment Charter Toolkit

The Good Employment Charter launched a toolkit on disability inclusion for employers coproduced with members of our disabled people's panel: Disability Guide for Employers | Greater Manchester Good Employment Charter

GM Mayoral Disability Panel

A member of staff became co-chair of this influential panel which works closely with the Greater Manchester Mayor to address structural inequity across the Greater Manchester region, improving the lives and rights of disabled people. Wide ranging work included accessibility of elections, promoting the 2022 cost of living survey findings and work on the accessibility of the built environment: GM Disabled People's Panel

Equal Edge

We set up and launched a social enterprise, Equal Edge, which supplies workplace assistants to disabled people in the workplace and acts as the trading arm for Breakthrough UK: equaledge.co.uk

Direct Delivery Services

Breakthrough's service delivery significantly reduced in this period. Independent Living, Training and Employment services during the year comprised of:

Community Connecting

Funded by The National Lottery in the North of Manchester to May 2024, Community Connecting supports isolated d/Deaf and disabled people to reconnect with their local community. Taking a user-led approach, individual aspirations are identified and worked towards with the support of a Community Connector. The project exceeded its target to work with 120 disabled people in the North of the city over 2 years. Bespoke outcomes include a client getting a slot on a Manchester radio station for a podcast that allows disabled people to discuss their lived experience. Others used support through the project to get better access to transport via bus passes, take up volunteering at riding schools to get into the horse industry and address health issues by getting better information and access to GPs.

Diverse Works

Funded by Salford CVS to December 2025, Diverse Works Salford is a small pre-employment service for disabled people who are residents of Salford, in particular disabled people who have experienced racial inequality. We will work with each individual to progress them towards meeting their employment and skills aspirations. This includes travel training and route planning, CV and cover letter writing skills, understanding employment and skills pathways, completing applications for employment and training opportunities and, for those who are successful in achieving employment, in-work support is provided as a crossover between the project and additional Breakthrough provision. The first cohort of this project began towards the end of this period.

Funded by UK Specialised Foundation Programme and Greater Manchester Combined Authority via the Workers Educational Association, Diverse Works Pre-Employment began its mobilisation during this period, and will provide 6 hours of bespoke pre-employment support to disabled people in Stockport, Manchester and Trafford.

Workforce and Premises

Breakthrough continues to operate as a remote organisation, having relinquished our premises entirely in the previous financial year. We continue to work hard to maintain our organisational values and behaviours within this model, continuing to learn by experience.

Staff are furnished with equipment to support accessible and efficient remote working. All management and staff supervision meetings have continued remotely and we have established hybrid Full Staff Meetings on a 6-weekly basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Structure, governance and management

Governing instrument

The organisation is a Registered Charity and a Company Limited By Guarantee, incorporated on 8 December 1997. The Company was established under Articles of Association which establish the objects and powers of the Charitable Company. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The Board of Directors of the Company are also Trustees of the Charity for the purpose of Charity Law and under the Company's Articles of Association are known as Members.

The work of the Charity focuses upon promoting and supporting the independence of disabled people. The organisation operates using the Social Model of Disability as its value base. The Board of Directors seek to ensure that the characteristics of the Board membership appropriately reflect the diversity of the general population. The Articles of Association require that at all times a minimum of 66% of the membership of the Board of Directors shall comprise disabled people.

Directors/Trustees

All new Directors/Trustees have an induction with the Chair, Chief Executive & Deputy Chief Executive to discuss the responsibilities of being a Director/Trustee and the operations of the Company. All new Directors/Trustees also receive a Director's pack and appropriate training is provided for new Directors/Trustees as required.

The Board of Directors/Trustees carry out an annual review of their individual and collective training and development needs and appropriate training and support is provided accordingly.

Organisational structure

The Board of Directors/Charity Trustees

Chief Executive

Company Management Team

The Board of Directors/Charity Trustees and the Executive meet on a quarterly basis. The purpose of Board meetings is to ensure that the governance of the Company meets the needs of our customers and staff and fulfills our legal requirements. The Board support the strategic development of the organisation.

It also scrutinizes, challenges and monitors the performance of the organisation against the aims and objectives set within the Strategic Business Plan.

The Strategic Business Plan is co-produced with the Board and staff and reflects the experiences and need of our customer base.

The Chief Executive is responsible for the strategic and day to day management of the Company/Charity's affairs.

The Company Management Team meets on a monthly basis to develop and monitor business activities and ensure that operational and contractual obligations and targets are met.

Sub Groups

The Finance Sub Committee meets every eight weeks and provides scrutiny and direction on contracts and financial planning and performance and all decisions are reported to the Board and compiled into an action log.

The Human Resources Sub Committee meets on ad hoc basis as required to discuss and provide direction on HR policy and employment issues.

Statement of trustees' responsibilities

The Trustees (who are also the Directors of Breakthrough UK Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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 those financial statements, the trustees are required to

select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP:

make judgements and estimates that are reasonable and prudent;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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:

o there is no relevant audit information of which the charitable company's auditors are unaware; and

o 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 auditors are aware of that information.

Independent Examiner

Clarity Accountants were appointed as Independent Examiners to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

The trustees' report, including the strategic report, was approved by the Board of Trustees.

Approved by order of the board of trustees on ...05/06/2025..... and signed on its behalf by:



.....
D Coulter - Trustee

Independent examiner's report to the trustees of Breakthrough U.K. Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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



Joanne M. Elliott FCA BFP FMAAT
The Institute of Chartered Accountants in England and Wales

Clarity Accountants & Tax Advisors
1st Floor 107 Lees Road
Oldham
Lancashire
OL4 1JW

Date: 3rd June 2025

Breakthrough U.K. Ltd**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,645	2	2,647	2,437
Charitable activities	4				
Training		-	-	-	26,075
Independent living support		-	77,813	77,813	266,361
Employment		-	60,464	60,464	37,590
Policy		-	238,720	238,720	294,688
Core		56,897	-	56,897	92,553
Restricted		-	-	-	6,400
Investment income	3	5,911	-	5,911	1,341
Total		<u>65,453</u>	<u>376,999</u>	<u>442,452</u>	<u>727,445</u>
EXPENDITURE ON					
Raising funds	5	17,813	-	17,813	1,688
Charitable activities	6				
Training		617	-	617	22,626
Independent living support		(15)	65,855	65,840	177,312
Employment		-	7,343	7,343	9,931
Policy		(1,236)	146,563	145,327	133,419
Core		250,813	-	250,813	237,562
Restricted		-	3,205	3,205	7,675
Other		1,802	-	1,802	1,384
Total		<u>269,794</u>	<u>222,966</u>	<u>492,760</u>	<u>591,597</u>
Net gains/(losses) on investments		<u>11,458</u>	<u>-</u>	<u>11,458</u>	<u>(7,978)</u>
NET INCOME/(EXPENDITURE)		(192,883)	154,033	(38,850)	127,870
Transfers between funds	16	<u>154,033</u>	<u>(154,033)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(38,850)	-	(38,850)	127,870
RECONCILIATION OF FUNDS					
Total funds brought forward		498,604	-	498,604	370,734
TOTAL FUNDS CARRIED FORWARD		<u>459,754</u>	<u>-</u>	<u>459,754</u>	<u>498,604</u>

The notes form part of these financial statements

Breakthrough U.K. Ltd**Statement of Financial Position**
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	5,662	-	5,662	533
Investments	13	<u>124,011</u>	<u>-</u>	<u>124,011</u>	<u>112,553</u>
		129,673	-	129,673	113,086
CURRENT ASSETS					
Debtors	14	48,561	-	48,561	68,648
Cash at bank and in hand		<u>315,384</u>	<u>-</u>	<u>315,384</u>	<u>363,024</u>
		363,945	-	363,945	431,672
CREDITORS					
Amounts falling due within one year	15	(33,864)	-	(33,864)	(46,154)
		<u>330,081</u>	<u>-</u>	<u>330,081</u>	<u>385,518</u>
NET CURRENT ASSETS					
		459,754	-	459,754	498,604
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>459,754</u>	<u>-</u>	<u>459,754</u>	<u>498,604</u>
FUNDS	16				
Unrestricted funds				<u>459,754</u>	<u>498,604</u>
TOTAL FUNDS				<u>459,754</u>	<u>498,604</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

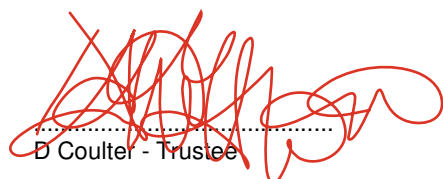
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 05/06/2025 and were signed on its behalf by:


D Coulter - Trustee

The notes form part of these financial statements

Breakthrough U.K. Ltd**Statement of Cash Flows
for the Year Ended 31 March 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(46,620)	82,734
Other adjustments		<u>(11,459)</u>	<u>7,980</u>
Net cash (used in)/provided by operating activities		<u>(58,079)</u>	<u>90,714</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(6,930)	(530)
Sale of fixed asset investments		11,458	(7,978)
Interest received		<u>5,911</u>	<u>1,341</u>
Net cash provided by/(used in) investing activities		<u>10,439</u>	<u>(7,167)</u>
Change in cash and cash equivalents in the reporting period		<u>(47,640)</u>	<u>83,547</u>
Cash and cash equivalents at the beginning of the reporting period		<u>363,024</u>	<u>279,477</u>
Cash and cash equivalents at the end of the reporting period		<u><u>315,384</u></u>	<u><u>363,024</u></u>

The notes form part of these financial statements

**Notes to the Statement of Cash Flows
for the Year Ended 31 March 2024****1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024 £	2023 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(38,850)	127,870
Adjustments for:		
Depreciation charges	1,802	1,384
(Gain)/losses on investments	(11,458)	7,978
Interest received	(5,911)	(1,341)
Decrease in debtors	20,087	6,065
Decrease in creditors	(12,290)	(59,222)
Net cash (used in)/provided by operations	<u>(46,620)</u>	<u>82,734</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	<u>363,024</u>	<u>(47,640)</u>	<u>315,384</u>
	<u>363,024</u>	<u>(47,640)</u>	<u>315,384</u>
Total	<u>363,024</u>	<u>(47,640)</u>	<u>315,384</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>2,647</u>	<u>2,437</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>5,911</u>	<u>1,341</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

4. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Charitable activities	Training	-	26,075
Charitable activities	Independent living support	77,813	266,361
Charitable activities	Employment	60,464	37,590
Charitable activities	Policy	238,720	294,688
Charitable activities	Core	56,897	92,553
Charitable activities	Restricted	-	6,400
		<u>433,894</u>	<u>723,667</u>

5. RAISING FUNDS**Other trading activities**

	2024	2023
	£	£
Bad debts	<u>17,813</u>	<u>1,688</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Training	617	-	617
Independent living support	9,431	56,409	65,840
Employment	1,122	6,221	7,343
Policy	50,356	94,971	145,327
Core	57,367	193,446	250,813
Restricted	<u>2,305</u>	<u>900</u>	<u>3,205</u>
	<u>121,198</u>	<u>351,947</u>	<u>473,145</u>

7. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Independent living support	55,670	-	739	56,409
Employment	5,933	-	288	6,221
Policy	94,971	-	-	94,971
Core	179,303	994	13,149	193,446
Restricted	<u>-</u>	<u>-</u>	<u>900</u>	<u>900</u>
	<u>335,877</u>	<u>994</u>	<u>15,076</u>	<u>351,947</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	<u>1,801</u>	<u>1,384</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	<u>335,877</u>	<u>433,698</u>
	<u>335,877</u>	<u>433,698</u>

The average monthly number of employees during the year was as follows:

	2024	2023
	-	24
Management and administration staff	<u>-</u>	<u>24</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,436	1	2,437
Charitable activities			
Training	26,075	-	26,075
Independent living support	-	266,361	266,361
Employment	-	37,590	37,590
Policy	-	294,688	294,688
Core	92,553	-	92,553
Restricted	-	6,400	6,400
Investment income	<u>1,341</u>	<u>-</u>	<u>1,341</u>
Total	<u>122,405</u>	<u>605,040</u>	<u>727,445</u>
EXPENDITURE ON			
Raising funds	1,688	-	1,688
Charitable activities			
Training	22,626	-	22,626

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Independent living support	-	177,312	177,312
Employment	-	9,931	9,931
Policy	-	133,419	133,419
Core	237,562	-	237,562
Restricted	-	7,675	7,675
Other	<u>1,384</u>	<u>-</u>	<u>1,384</u>
Total	<u>263,260</u>	<u>328,337</u>	<u>591,597</u>
Net gains/(losses) on investments	<u>(7,978)</u>	<u>-</u>	<u>(7,978)</u>
NET INCOME/(EXPENDITURE)	(148,833)	276,703	127,870
Transfers between funds	<u>276,703</u>	<u>(276,703)</u>	<u>-</u>
Net movement in funds	127,870	-	127,870
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>370,734</u>	<u>-</u>	<u>370,734</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>498,604</u></u>	<u><u>-</u></u>	<u><u>498,604</u></u>

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023	306	23,279	23,585
Additions	<u>-</u>	<u>6,930</u>	<u>6,930</u>
At 31 March 2024	<u>306</u>	<u>30,209</u>	<u>30,515</u>
DEPRECIATION			
At 1 April 2023	177	22,875	23,052
Charge for year	<u>30</u>	<u>1,771</u>	<u>1,801</u>
At 31 March 2024	<u>207</u>	<u>24,646</u>	<u>24,853</u>
NET BOOK VALUE			
At 31 March 2024	<u><u>99</u></u>	<u><u>5,563</u></u>	<u><u>5,662</u></u>
At 31 March 2023	<u><u>129</u></u>	<u><u>404</u></u>	<u><u>533</u></u>

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2023	112,553
Revaluations	<u>11,458</u>
At 31 March 2024	<u>124,011</u>
NET BOOK VALUE	
At 31 March 2024	<u>124,011</u>
At 31 March 2023	<u>112,553</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2024 is represented by:

	Listed investments £
Valuation in 2020	(38,137)
Valuation in 2021	22,048
Valuation in 2022	1,035
Valuation in 2023	(7,978)
Valuation in 2024	11,458
Cost	<u>135,585</u>
	<u>124,011</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Included within the other debtors balance is an amount of £27,803, which is due from Equal Edge, a social enterprise company that has been set up within the year as the trading arm for the charity. The social enterprise has shares of £1, which is currently held by the Chair, David Coulter. The directors of the social enterprise are David Coulter, Terlumun Gasarah and Stacey Stanhope - all of whom have been trustees of the charity during the year.

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	20,010	21,989
Social security and other taxes	8,466	7,421
Other creditors	1,371	2,557
Accruals and deferred income	<u>4,017</u>	<u>14,187</u>
	<u>33,864</u>	<u>46,154</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

16. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	498,604	(192,266)	153,416	459,754
Training	-	(617)	617	-
	498,604	(192,883)	154,033	459,754
Restricted funds				
Employment	-	53,122	(53,122)	-
Independent living support	-	11,958	(11,958)	-
Restricted	-	(3,204)	3,204	-
policy	-	92,157	(92,157)	-
	-	154,033	(154,033)	-
TOTAL FUNDS	<u>498,604</u>	<u>(38,850)</u>	<u>-</u>	<u>459,754</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	65,453	(269,177)	11,458	(192,266)
Training	-	(617)	-	(617)
	65,453	(269,794)	11,458	(192,883)
Restricted funds				
Employment	60,465	(7,343)	-	53,122
Independent living support	77,813	(65,855)	-	11,958
Restricted	1	(3,205)	-	(3,204)
policy	238,720	(146,563)	-	92,157
	376,999	(222,966)	-	154,033
TOTAL FUNDS	<u>442,452</u>	<u>(492,760)</u>	<u>11,458</u>	<u>(38,850)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	370,734	(152,194)	280,064	498,604
Training	-	3,361	(3,361)	-
	370,734	(148,833)	276,703	498,604
Restricted funds				
Employment	-	27,659	(27,659)	-
Independent living support	-	89,050	(89,050)	-
Restricted policy	-	(1,275)	1,275	-
	-	161,269	(161,269)	-
	-	276,703	(276,703)	-
TOTAL FUNDS	<u>370,734</u>	<u>127,870</u>	<u>-</u>	<u>498,604</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	96,330	(240,546)	(7,978)	(152,194)
Training	26,075	(22,714)	-	3,361
	122,405	(263,260)	(7,978)	(148,833)
Restricted funds				
Employment	37,590	(9,931)	-	27,659
Independent living support	266,362	(177,312)	-	89,050
Restricted policy	6,400	(7,675)	-	(1,275)
	294,688	(133,419)	-	161,269
	605,040	(328,337)	-	276,703
TOTAL FUNDS	<u>727,445</u>	<u>(591,597)</u>	<u>(7,978)</u>	<u>127,870</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	370,734	(344,460)	433,480	459,754
Training	-	2,744	(2,744)	-
	370,734	(341,716)	430,736	459,754
Restricted funds				
Employment	-	80,781	(80,781)	-
Independent living support	-	101,008	(101,008)	-
Restricted policy	-	(4,479)	4,479	-
	-	253,426	(253,426)	-
	-	430,736	(430,736)	-
TOTAL FUNDS	<u>370,734</u>	<u>89,020</u>	<u>-</u>	<u>459,754</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	161,783	(509,723)	3,480	(344,460)
Training	26,075	(23,331)	-	2,744
	187,858	(533,054)	3,480	(341,716)
Restricted funds				
Employment	98,055	(17,274)	-	80,781
Independent living support	344,175	(243,167)	-	101,008
Restricted policy	6,401	(10,880)	-	(4,479)
	533,408	(279,982)	-	253,426
	982,039	(551,303)	-	430,736
TOTAL FUNDS	<u>1,169,897</u>	<u>(1,084,357)</u>	<u>3,480</u>	<u>89,020</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Breakthrough U.K. Ltd**Detailed Statement of Financial Activities**
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,647	2,437
Investment income		
Deposit account interest	5,911	1,341
Charitable activities		
Charitable activities	<u>433,894</u>	<u>723,667</u>
Total incoming resources	442,452	727,445
EXPENDITURE		
Other trading activities		
Bad debts	17,813	1,688
Charitable activities		
Charitable activities	121,198	145,102
Other		
Depreciation of tangible fixed assets	1,802	1,384
Support costs		
Management		
Wages	335,877	433,698
Finance		
Bank charges	994	1,217
Governance costs		
Accountancy and legal fees	<u>15,076</u>	<u>8,508</u>
Total resources expended	<u>492,760</u>	<u>591,597</u>
Net (expenditure)/income before gains and losses	(50,308)	135,848
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>11,458</u>	<u>(7,978)</u>
Net (expenditure)/income	<u>(38,850)</u>	<u>127,870</u>

BREAKTHROUGH U.K. LTD

England & Wales - Charity number 1078009

Accounts

REGISTERED COMPANY NUMBER: 03479742 (England and Wales)
REGISTERED CHARITY NUMBER: 1078009

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023
for
Breakthrough U.K. Ltd

Clarity Accountants
1st Floor 107 Lees Road
Oldham
Lancashire
OL4 1JW

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Breakthrough U.K. Ltd

Reference and Administrative Details
for the Year Ended 31 March 2023

TRUSTEES	T P Balon Regional Campaigns Officer D Coulter Chair (appointed 19 June 2023) B Curley Councillor J Driver Principal Officer (resigned 19.6.23) K L Hutchison Volunteering & Community Engagement Cons K A Patel Co Ordinator (resigned 24.11.23) S S Stanhope Vice Chair (Appointed 19 June 2023) L A Webb Assistant Director of Inclusion (resigned 4.12.23) P Fairweather C J Daniel (resigned 15.9.23) P Brighthouse (appointed 4.12.23) R Currie (appointed 4.12.23) D Neibig (appointed 4.12.23) S Harris (appointed 4.12.23)
COMPANY SECRETARY	P A Berry
REGISTERED OFFICE	132-134 Great Ancoats Street Manchester M4 6DE
REGISTERED COMPANY NUMBER	03479742 (England and Wales)
REGISTERED CHARITY NUMBER	1078009
INDEPENDENT EXAMINER	Clarity Accountants 1st Floor 107 Lees Road Oldham Lancashire OL4 1JW
SOLICITORS	Trowers and Hamlins 55 Princess Street Manchester M2 4EW
INVESTMENT ADVISERS	Independent Insurance Consultants 51 Gatley Green Gatley Stockport SK8 4NF

Breakthrough U.K. Ltd

Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Breakthrough UK works with disabled people to achieve their aspirations. This is done through the delivery of Independent Living, Training and Employment services, as well as through Policy, Influence and Engagement work with public, private and third sector organisations.

Direct Delivery Services

Independent Living, Training and Employment services during the year comprised of and achieved:

Community Connecting

Funded by Manchester City Council and The National Lottery, Community Connecting supports isolated disabled people to reconnect with their local community. Taking a user-led approach, individual aspirations are identified and worked towards with the support of a Community Connector. Throughout the year, 81 clients took part in our Community Connecting service, with 80% completing the programme. Clients achieved an average of over 5 outcomes each during their cohort, including digital upskilling, travel training and an increased sense of belonging to their communities.

Health Connecting

Funded by Manchester City Council, much like our Community Connecting service, Health Connecting supports disabled people to connect with local health services and activities that promote a healthier lifestyle, including our very own Walk and Wheel Group. Throughout the year, 133 clients took part in our Health Connecting service, with 73% completing the programme and a total of 417 outcomes across all clients.

Pathways

Funded through a combination of sources, including Lloyds Bank Foundation and the Workers Education Association, Pathways offers a suite of courses for disabled people to live independently and prepare to enter the employment market. Throughout the year, 41 clients took part in at least 1 pathways course, with 66% progressing on to additional education, volunteering or employment opportunities.

Employment

Funded by Manchester City Council, Breakthrough's Employment service supports disabled people to achieve and sustain employment in line with their aspirations. Working with employers to reduce and remove barriers to employment, while building confidence, skills and knowledge with clients meant that throughout the year we were able to work with 78 clients, 55% of which went on to secure voluntary or paid employment, or progress on to training and education programmes to further their careers goals.

Policy, Influence and Engagement Projects

Breakthrough continues to work to influence local, regional and national policy to bring about social change and remove discriminatory barriers, to ensure disabled people can play a full, active and equal role as citizens in all aspects of society. Policy, Influence and Engagement projects throughout the year comprised of and achieved:

GM Mayoral Disability Panel

The Panel's focus has been creating a successful cost of living Survey, promoting the survey and now the survey results next focus will be agreeing the work of the GM Task Group to respond to the recommendations from the survey. The survey has also received national attention including press and radio attention and formed the basis of an early day motion.

Manchester Disability Collaborative

Significant work has been underway this year to coproduce themes for this collaborative for Manchester for the next 2 years.

Community Health Engagement and Sounding Board

Contracted by Manchester City Council, the panel is made up of disabled peoples organisations from across the city. The agenda is broadening to Community Health issues and this quarter has focussed on impact of Cost of Living, Employment, the Census results and the PA Crisis.

COVID Health Equity Group

The agenda is broadening to Community Health issues and focussed on continued impact of Cost of Living, Census results, new voting requirements and updates from the disabled people's Sounding Board which meets 10 times a year. We continue to support the design of Community Diagnostic Centres.

Accessible Information Standard Project

Breakthrough U.K. Ltd

Report of the Trustees **for the Year Ended 31 March 2023**

This project was commissioned by NHS Greater Manchester (Manchester locality). The project took an engagement and coaching approach with local GP surgeries to support their implementation of the Accessible Information Standard (AIS). The main part of the project ended in October 2022 and worked with 60 of the 84 GP practices in Manchester.

Individual Placement and Support (IPS) research with Strathclyde University

We have provided one of two lived experience researchers to this collaborative project and are also on the steering group- see website:

Research | IPS Beyond SMI

Interviews with IPS 'service users' have started and are going well.

The project will enable disabled people and other marginalised groups to influence the development and design of IPS and to increase access to employment.

External Training

We began delivery of a series of Disability Inclusion Training Sessions with Growth Company managers, and two shorter lunchtime sessions with their wider staff team. The managers sessions are running regularly until October 2023 and comprise 10x 3 hour Barrier removal sessions for managers - a mixture of face to face sessions in Manchester, Liverpool and Sheffield with some online, and 2 x 'lunch and learn' online Social Model 1 hour seminars for wider staff.

"Targeted engagement and co-production: Pakistani and Black African and Black Caribbean people living with learning disabilities in Manchester"

We were in an advisory role for this work. BHA for Equality was the lead delivery partner in the project which ran until June 2023. We provided:

- * Training sessions for project staff
- * Commissioners meetings
- * Ad hoc consultancy
- * Accessible communications, checking drafts etc
- * Support with promotion to networks and Breakthrough clients from the target groups (ongoing)
- * Resources to support project e.g. signposting
- * Contribution to final report

Client Forum

Awards for All funding supported this group and the women's peer group until the end of May 2023.

Key concerns/issues that members want support and training around continue to be dealing with hate crime, especially on transport and disabled people's rights.

One monthly face to face session took place in Manchester and this was longer and better attended than the weekly online sessions. One member acted as a group organiser for this (paid on a freelance basis).

Long COVID Engagement

This work was funded by NHS GM (Manchester and Trafford localities) until June 2023. The project shared information about Long COVID to disabled people who may have missed messaging on this because of access and information barriers, and made sure people know how to access support available. It also gathered insights from disabled people with Long COVID about barriers they may be facing around getting appropriate and accessible support, and fed this back to NHS GM for action. It was a community based project, and the worker regularly met with groups, built relationships and held drop in sessions across the project area.

Good Employment Charter Toolkit and Event

The Good Employment Charter drafted a toolkit on disability inclusion for employers following detailed work with members of the former Manchester disabled people's panel. Next steps are to involve former panel members and pay them for a session to look at the toolkit and the ways in which quotes from their interviews have been used in it.

Deaf and Disabled People's Mental Wellbeing in Greater Manchester

We were part of a task group steering a GM Health and Social Care Partnership funded research project on Deaf and Disabled People's Mental Wellbeing in Greater Manchester. This captured disabled people's perspectives on what good mental wellbeing looks like. Many of the issues raised by people who took part echo our own practice findings on the impact of the pandemic on disabled people's mental health and on social isolation. The recommendations start on page 5 of the full report and very much tally with our approach:

Breakthrough U.K. Ltd

Report of the Trustees for the Year Ended 31 March 2023

Full Version of the Report: <https://www.gmhsc.org.uk/wp-content/uploads/2022/04/GM-MWD-Report-Final-v7.pdf>

Easy Read Version of the Report:

<https://www.gmhsc.org.uk/wp-content/uploads/2022/04/FINAL-Mental-Wellbeing-Easyread-v3.pdf>

Peer Group

The women's group met face to face one a month in a venue organised by members and weekly online. Online numbers were low (3-4), face to face meetings had an average of 9 attendees and there were 30 people in the WhatsApp group, an active space for mutual support.

Salford DPO development work

The overall aim of this work was to promote and enable better access to local services for disabled people living in Salford. This was done by capacity-building local disabled people-led, and impairment focused, VCFSE groups and organisations.

Our role was to support the approach through coaching/training and give advice via a place on the steering group.

Workforce and Premises

Breakthrough continues to operate as a remote organisation, having relinquished our premises entirely in the previous financial year. We continue to work hard to maintain our organisational values and behaviours within this model, continuing to learn by experience.

Staff are furnished with equipment to support accessible and efficient remote working. All management and staff supervision meetings have continued remotely and we have established hybrid Full Staff Meetings on a 6-weekly basis.

The end of the current financial year saw a significant reduction in our workforce due to the redundancies highlighted in the Foreword and the end of funding cycles for our Health Connecting and Pathways programmes.

Financial Review

The Company's overall financial position remained challenging due to the continuing effects of the Government's austerity policies on public spending and the consequent dearth in procurement of services by public bodies from the charity sector. Competition for funding from trusts and foundations also consequently remains high with many reporting an excess of requests for funding from charities as a primary reason for rejection.

Throughout this period, we have collectively looked at opportunities to diversify the income for Breakthrough, particularly through trading income to unlock additional unrestricted income. A business case has been made during the period to establish and pilot a trading arm which aligns with Breakthrough's aims and objectives, this pilot will take place in the following financial year.

Reserves

The budget approved by the Board for the year included a planned contribution from Reserves towards the Social Enterprise and Fundraising function.

Our Reserves have been impacted year on year but remain at a level sufficient to meet the objectives of the Reserves Policy approved by Board and ensure that the organisation remains on a sound financial footing overall. Nevertheless, the business environment is expected to continue to be challenging and the Board remains focused on developing a robust and sustainable financial model to secure the future.

Public Benefit Statement

The Directors/Charity Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit 'Charities & Public Benefit'.

As an organisation led and controlled by disabled people operating within the framework of the social model of disability, Breakthrough UK works proactively with individual disabled people; employers; service providers and policy makers to tackle the barriers to inclusion and independence experienced by disabled people.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Breakthrough U.K. Ltd

Report of the Trustees **for the Year Ended 31 March 2023**

Structure, governance and management

Governing instrument

The organisation is a Registered Charity and a Company Limited By Guarantee, incorporated on 8 December 1997. The Company was established under Articles of Association which establish the objects and powers of the Charitable Company. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The Board of Directors of the Company are also Trustees of the Charity for the purpose of Charity Law and under the Company's Articles of Association are known as Members.

The work of the Charity focuses upon promoting and supporting the independence of disabled people. The organisation operates using the Social Model of Disability as its value base. The Board of Directors seek to ensure that the characteristics of the Board membership appropriately reflect the diversity of the general population. The Articles of Association require that at all times a minimum of 66% of the membership of the Board of Directors shall comprise disabled people.

Directors/Trustees

All new Directors/Trustees have an induction with the Chair, Chief Executive & Deputy Chief Executive to discuss the responsibilities of being a Director/Trustee and the operations of the Company. All new Directors/Trustees also receive a Director's pack and appropriate training is provided for new Directors/Trustees as required.

The Board of Directors/Trustees carry out an annual review of their individual and collective training and development needs and appropriate training and support is provided accordingly.

Organisational structure

The Board of Directors/Charity Trustees

Chief Executive

Company Management Team

The Board of Directors/Charity Trustees and the Executive meet on a quarterly basis. The purpose of Board meetings is to ensure that the governance of the Company meets the needs of our customers and staff and fulfills our legal requirements. The Board support the strategic development of the organisation.

It also scrutinizes, challenges and monitors the performance of the organisation against the aims and objectives set within the Strategic Business Plan.

The Strategic Business Plan is co-produced with the Board and staff and reflects the experiences and need of our customer base.

The Chief Executive is responsible for the strategic and day to day management of the Company/Charity's affairs.

The Company Management Team meets on a monthly basis to develop and monitor business activities and ensure that operational and contractual obligations and targets are met.

Sub Groups

The Finance Sub Committee meets every eight weeks and provides scrutiny and direction on contracts and financial planning and performance and all decisions are reported to the Board and compiled into an action log.

The Human Resources Sub Committee meets on ad hoc basis as required to discuss and provide direction on HR policy and employment issues.

Statement of trustees' responsibilities

The Trustees (who are also the Directors of Breakthrough UK Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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 those financial statements, the trustees are required to

Breakthrough U.K. Ltd

Report of the Trustees
for the Year Ended 31 March 2023

select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP:

make judgements and estimates that are reasonable and prudent;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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:

o there is no relevant audit information of which the charitable company's auditors are unaware; and

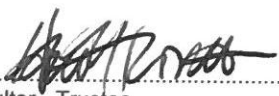
o the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Independent Examiner

Clarity Accountants were appointed as Independent Examiners to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

The trustees' report, including the strategic report, was approved by the Board of Trustees.

Approved by order of the board of trustees on 24/07/2024 and signed on its behalf by:


.....
D Coulter - Trustee

**Independent Examiner's Report to the Trustees of
Breakthrough U.K. Ltd**

Independent examiner's report to the trustees of Breakthrough U.K. Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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



Joanne M. Elliott FCA BFP FMAAT

Clarity Accountants
1st Floor 107 Lees Road
Oldham
Lancashire
OL4 1JW

Date: 24/1/24

Breakthrough U.K. Ltd**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,436	1	2,437	6,694
Charitable activities					
Training	4	26,075	-	26,075	44,305
Independent living support		-	266,361	266,361	256,579
Employment		-	37,590	37,590	103,031
Policy		-	294,688	294,688	110,158
Core		92,553	-	92,553	47,999
Restricted		-	6,400	6,400	-
Investment income	3	1,341	-	1,341	498
Total		<u>122,405</u>	<u>605,040</u>	<u>727,445</u>	<u>569,264</u>
EXPENDITURE ON					
Raising funds	5	1,688	-	1,688	-
Charitable activities					
Training	6	22,626	-	22,626	33,132
Independent living support		-	177,312	177,312	197,006
Employment		-	9,931	9,931	36,449
Policy		-	133,419	133,419	70,403
Core		237,562	-	237,562	260,261
Enterprise development fund		-	-	-	9,600
Restricted		-	7,675	7,675	-
Other		1,384	-	1,384	1,315
Total		<u>263,260</u>	<u>328,337</u>	<u>591,597</u>	<u>608,166</u>
Net gains/(losses) on investments		<u>(7,978)</u>	<u>-</u>	<u>(7,978)</u>	<u>1,035</u>
NET INCOME/(EXPENDITURE)		<u>(148,833)</u>	<u>276,703</u>	<u>127,870</u>	<u>(37,867)</u>
Transfers between funds	16	<u>276,703</u>	<u>(276,703)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>127,870</u>	<u>-</u>	<u>127,870</u>	<u>(37,867)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		370,734	-	370,734	408,601
TOTAL FUNDS CARRIED FORWARD		<u><u>498,604</u></u>	<u><u>-</u></u>	<u><u>498,604</u></u>	<u><u>370,734</u></u>

The notes form part of these financial statements

Breakthrough U.K. Ltd**Statement of Financial Position
31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	533	-	533	1,387
Investments	13	112,553	-	112,553	120,531
		113,086	-	113,086	121,918
CURRENT ASSETS					
Debtors	14	68,648	-	68,648	74,713
Cash at bank and in hand		363,024	-	363,024	279,479
		431,672	-	431,672	354,192
CREDITORS					
Amounts falling due within one year	15	(46,154)	-	(46,154)	(105,376)
NET CURRENT ASSETS		385,518	-	385,518	248,816
TOTAL ASSETS LESS CURRENT LIABILITIES		498,604	-	498,604	370,734
NET ASSETS		498,604	-	498,604	370,734
FUNDS	16				
Unrestricted funds				498,604	370,734
TOTAL FUNDS				498,604	370,734

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24/01/2024 and were signed on its behalf by:


D Coulter - Trustee

The notes form part of these financial statements

Breakthrough U.K. Ltd**Statement of Cash Flows
for the Year Ended 31 March 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	82,734	27,999
Other adjustments		7,978	(1,035)
Net cash provided by operating activities		90,712	26,964
Cash flows from investing activities			
Purchase of tangible fixed assets		(530)	-
Sale of fixed asset investments		(7,978)	1,035
Interest received		1,341	498
Net cash (used in)/provided by investing activities		(7,167)	1,533
Change in cash and cash equivalents in the reporting period		83,545	28,497
Cash and cash equivalents at the beginning of the reporting period		279,479	250,982
Cash and cash equivalents at the end of the reporting period		363,024	279,479

The notes form part of these financial statements

**Notes to the Statement of Cash Flows
for the Year Ended 31 March 2023**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	2023	2022	
	£	£	
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	127,870	(37,867)	
Adjustments for:			
Depreciation charges	1,384	1,315	
Losses/(gain) on investments	7,978	(1,035)	
Interest received	(1,341)	(498)	
Decrease in debtors	6,065	23,414	
(Decrease)/increase in creditors	(59,222)	42,670	
Net cash provided by operations	<u>82,734</u>	<u>27,999</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	279,479	83,545	363,024
	<u>279,479</u>	<u>83,545</u>	<u>363,024</u>
Total	<u>279,479</u>	<u>83,545</u>	<u>363,024</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	2,437	6,694
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	1,341	498
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023 £	2022 £
Charitable activities	Training	26,075	44,305
Charitable activities	Independent living support	266,361	256,579
Charitable activities	Employment	37,590	103,031
Charitable activities	Policy	294,688	110,158
Charitable activities	Core	92,553	47,999
Charitable activities	Restricted	6,400	-
		<u>723,667</u>	<u>562,072</u>

5. RAISING FUNDS

Other trading activities

	2023 £	2022 £
Bad debts	<u>1,688</u>	<u>-</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Training	7,105	15,521	22,626
Independent living support	4,906	172,406	177,312
Employment	5,524	4,407	9,931
Policy	46,161	87,258	133,419
Core	73,731	163,831	237,562
Restricted	7,675	-	7,675
	<u>145,102</u>	<u>443,423</u>	<u>588,525</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Training	15,521	-	-	15,521
Independent living support	171,840	-	566	172,406
Employment	4,407	-	-	4,407
Policy	87,159	-	99	87,258
Core	154,771	1,217	7,843	163,831
	<u>433,698</u>	<u>1,217</u>	<u>8,508</u>	<u>443,423</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	1,384	1,315

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	433,698	433,720
	433,698	433,720

The average monthly number of employees during the year was as follows:

	2023	2022
	24	27

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,694	5,000	6,694
Charitable activities			
Training	44,305	-	44,305
Independent living support	-	256,579	256,579
Employment	-	103,031	103,031
Policy	-	110,158	110,158
Core	47,999	-	47,999
Investment income	498	-	498
Total	94,496	474,768	569,264
EXPENDITURE ON			
Charitable activities			
Training	33,132	-	33,132
Independent living support	-	197,006	197,006
Employment	-	36,449	36,449
Policy	-	70,403	70,403

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Core	260,261	-	260,261
Enterprise development fund	-	9,600	9,600
Other	1,315	-	1,315
Total	294,708	313,458	608,166
Net gains on investments	1,035	-	1,035
NET INCOME/(EXPENDITURE)	(199,177)	161,310	(37,867)
Transfers between funds	161,310	(161,310)	-
Net movement in funds	(37,867)	-	(37,867)
RECONCILIATION OF FUNDS			
Total funds brought forward	408,601	-	408,601
TOTAL FUNDS CARRIED FORWARD	370,734	-	370,734

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022	306	22,749	23,055
Additions	-	530	530
At 31 March 2023	306	23,279	23,585
DEPRECIATION			
At 1 April 2022	146	21,522	21,668
Charge for year	31	1,353	1,384
At 31 March 2023	177	22,875	23,052
NET BOOK VALUE			
At 31 March 2023	129	404	533
At 31 March 2022	160	1,227	1,387

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2022	120,531
Revaluations	(7,978)
At 31 March 2023	112,553
NET BOOK VALUE	
At 31 March 2023	112,553
At 31 March 2022	120,531

There were no investment assets outside the UK.

Cost or valuation at 31 March 2023 is represented by:

	Listed investments £
Valuation in 2020	(38,137)
Valuation in 2021	22,048
Valuation in 2022	1,035
Valuation in 2023	(7,978)
Cost	135,585
	112,553

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	57,043	30,100
Other debtors	1,363	-
Prepayments and accrued income	10,242	44,613
	68,648	74,713

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	21,989	20,883
Social security and other taxes	7,421	19,014
Other creditors	2,557	366
Accruals and deferred income	14,187	65,113
	<u>46,154</u>	<u>105,376</u>

16. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	370,734	(152,194)	280,064	498,604
Training	-	3,361	(3,361)	-
	<u>370,734</u>	<u>(148,833)</u>	<u>276,703</u>	<u>498,604</u>
Restricted funds				
Employment	-	27,659	(27,659)	-
Independent living support	-	89,050	(89,050)	-
Restricted policy	-	(1,275)	1,275	-
	<u>-</u>	<u>161,269</u>	<u>(161,269)</u>	<u>-</u>
	<u>-</u>	<u>276,703</u>	<u>(276,703)</u>	<u>-</u>
TOTAL FUNDS	<u>370,734</u>	<u>127,870</u>	<u>-</u>	<u>498,604</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	96,330	(240,546)	(7,978)	(152,194)
Training	26,075	(22,714)	-	3,361
	<u>122,405</u>	<u>(263,260)</u>	<u>(7,978)</u>	<u>(148,833)</u>
Restricted funds				
Employment	37,590	(9,931)	-	27,659
Independent living support	266,362	(177,312)	-	89,050
Restricted policy	6,400	(7,675)	-	(1,275)
	<u>294,688</u>	<u>(133,419)</u>	<u>-</u>	<u>161,269</u>
	<u>605,040</u>	<u>(328,337)</u>	<u>-</u>	<u>276,703</u>
TOTAL FUNDS	<u>727,445</u>	<u>(591,597)</u>	<u>(7,978)</u>	<u>127,870</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	452,906	(210,350)	128,178	370,734
Training	(44,305)	11,173	33,132	-
	<u>408,601</u>	<u>(199,177)</u>	<u>161,310</u>	<u>370,734</u>
Restricted funds				
Employment	-	66,582	(66,582)	-
Independent living support	-	59,572	(59,572)	-
Restricted	-	(9,600)	9,600	-
policy	-	44,756	(44,756)	-
	<u>-</u>	<u>161,310</u>	<u>(161,310)</u>	<u>-</u>
TOTAL FUNDS	<u>408,601</u>	<u>(37,867)</u>	<u>-</u>	<u>370,734</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	50,191	(261,576)	1,035	(210,350)
Training	44,305	(33,132)	-	11,173
	<u>94,496</u>	<u>(294,708)</u>	<u>1,035</u>	<u>(199,177)</u>
Restricted funds				
Employment	103,031	(36,449)	-	66,582
Independent living support	256,578	(197,006)	-	59,572
Restricted	-	(9,600)	-	(9,600)
policy	115,159	(70,403)	-	44,756
	<u>474,768</u>	<u>(313,458)</u>	<u>-</u>	<u>161,310</u>
TOTAL FUNDS	<u>569,264</u>	<u>(608,166)</u>	<u>1,035</u>	<u>(37,867)</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	452,906	(362,544)	408,242	498,604
Training	(44,305)	14,534	29,771	-
	408,601	(348,010)	438,013	498,604
Restricted funds				
Employment	-	94,241	(94,241)	-
Independent living support	-	148,622	(148,622)	-
Restricted	-	(10,875)	10,875	-
policy	-	206,025	(206,025)	-
	-	438,013	(438,013)	-
TOTAL FUNDS	408,601	90,003	-	498,604

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	146,521	(502,122)	(6,943)	(362,544)
Training	70,380	(55,846)	-	14,534
	216,901	(557,968)	(6,943)	(348,010)
Restricted funds				
Employment	140,621	(46,380)	-	94,241
Independent living support	522,940	(374,318)	-	148,622
Restricted	6,400	(17,275)	-	(10,875)
policy	409,847	(203,822)	-	206,025
	1,079,808	(641,795)	-	438,013
TOTAL FUNDS	1,296,709	(1,199,763)	(6,943)	90,003

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Breakthrough U.K. Ltd**Detailed Statement of Financial Activities**
for the Year Ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,437	6,694
Investment income		
Deposit account interest	1,341	498
Charitable activities		
Charitable activities	723,667	562,072
Total incoming resources	727,445	569,264
EXPENDITURE		
Other trading activities		
Bad debts	1,688	-
Charitable activities		
Charitable activities	145,102	170,048
Other		
Depreciation of tangible fixed assets	1,384	1,315
Support costs		
Management		
Wages	433,698	433,720
Finance		
Bank charges	1,217	833
Governance costs		
Accountancy and legal fees	8,508	2,250
Total resources expended	591,597	608,166
Net income/(expenditure) before gains and losses	135,848	(38,902)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(7,978)	1,035
Net income/(expenditure)	127,870	(37,867)

This page does not form part of the statutory financial statements

BREAKTHROUGH U.K. LTD

England & Wales - Charity number 1078009

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
Breakthrough U.K. Ltd

Clarity Accountants
1st Floor 107 Lees Road
Oldham
United Kingdom
Lancashire
OL4 1JW

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TRUSTEES	T P Balon Regional Campaigns Officer D Coulter Senior Associate B Curley Councillor J Driver Principal Officer K L Hutchison Volunteering & Community Engagement Cons K A Patel Co Ordinator S S Stanhope Senior Policy Advisor, Civil Service V R Stone Deputy Director Disability Programmes (resigned 31.3.22) L A Webb Assistant Director Of Inclusion P Fairweather C J Daniel
CHIEF EXECUTIVE OFFICER	M Scattergood
COMPANY SECRETARY	P A Berry
REGISTERED OFFICE	132-134 Great Ancoats Street Manchester M4 6DE
REGISTERED COMPANY NUMBER	03479742 (England and Wales)
REGISTERED CHARITY NUMBER	1078009
INDEPENDENT EXAMINER	Clarity Accountants 1st Floor 107 Lees Road Oldham United Kingdom Lancashire OL4 1JW
SOLICITORS	Trowers and Hamlins 55 Princess Street Manchester M2 4EW
INVESTMENT ADVISERS	Independent Insurance Consultants 51 Gatley Green Gatley Stockport SK8 4NF

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main areas of the charitable activities are to :

Provide employment, independent living, training, information and services to disabled people and
Influence national and local public policy to bring about social change and remove discriminatory barriers to disabled people to ensure that they can play a full, active and equal role as citizens in all aspects of society.

Employment and Independent Living Services:

Our services support disabled people who live within Manchester and other districts of Greater Manchester. We work with disabled people to remove the barriers to gaining and retaining employment or training for work. We support employers in recruiting and retaining disabled staff.

Our services performed well and all services over achieved engagement targets. Our Employment Support and Independent Living services during the year comprised: -

Provision of Employment Support for People with Learning Disabilities contracted by Manchester City Council
During the period April 2021 - March 2022 81 disabled people accessed this service,

Provision of Community Connecting Services for People with Learning Disabilities contracted by Manchester City Council.
During the period April 2021 - March 2022 105 disabled people accessed this service

Community Health Connecting contracted by Manchester City Council - developing social capital and improving health, well-being, and independence. During the period April 2021 - March 2022 124 disabled people accessed this service.

Pathways Project funded by a grant from Lloyds Bank Foundation provided employability, independent living and self-advocacy training, work placements and peer support. During the period April 2021 - March 2022 151 disabled people accessed this service.

Our service of bespoke 8-week short courses, Independent Living & pre-employment, Pathways2work delivered 96 3 hr. sessions, 42 -1:1 sessions and 87 hours of sessions online

Pathways2work our Digital employment service saw 44 clients progress into further Training, employment or volunteering.

We developed an accessible digital Inclusion course which taught disabled people how to get started with using a digital device, giving away 34 number of devices in the process, with 16 progressing to our employment services. 7 progressing from there into training and or employment.

Peer Groups: providing safe spaces for disabled people graduating from our projects to continue some support for each other on their journey to work and a women's only peer group who provide support to each other to address barriers they face

During the period April 2021 - March 2022 24 disabled people accessed peer groups - the NET DPO open group and the women's group.

Walk and Wheels Group: To provide exercise for disabled people in local parks such as Heaton Park and Wythenshawe Park. During the period April 2021- March 2022 55 disabled people accessed this group.

Key Performance Indicator data for services and projects				
Service/Project	Year 2020- 21		Year 2021-22	
	Target	Achieved	Target	Achieved
Specialist Employment Service	25	38	25	44
- total disabled people supported				
- number of disabled people into employment and/or receiving in-work support	15	18	15	11
- Training/Education			40	47
- Volunteering				
- Job club				
Pathways Project	40	57	80	86
- total disabled people receiving Pre-employment and Independent Living support				
Community Connecting services	160	150	78	105
- total number of people experiencing isolation supported				
Health Connecting			120	124
Walk and Wheels group			30	55

Policy and Research activities:

We continued to work to influence national and local public policy to bring about social change and remove discriminatory barriers to disabled people to ensure that they can play a full, active and equal role as citizens in all aspects of society. Our policy influencing work is informed by the lived experiences of disabled people we work with. Influencing the response to the Covid 19 pandemic to ensure services and information were accessible to disabled people and our communities' recovery from the pandemic dominated throughout this operating year April 2021 - March 2022.

Our Engagement work and development of lived experience forums has become stronger and we continued to position ourselves within relevant strategic forums to influence local, regional and national policy and practices.

In addition, other work has re-started or emerged as the Pandemic slowed down and our consultancy work with agencies such as Strathclyde University - a research project into Individual Placement Support model for employment support and a consultancy with Manchester Health and Clinical Commissioning to further embed the Accessible Information Standard into Primary Care and improve practice.

In addition, we submitted a successful funding bid with other disabled people's organisations and began: our Foundations for Change work - to co-develop a Workforce Disability Equality Framework for Health and Local Authority workforce.

Our position within influential forums is demonstrated by our CEO serving as a member of: -

Equality and Human Rights Commission Disability Advisory Committee till March 2021 when the DAC was disbanded
Disability Rights UK - Our Voices Network
North West Regional Disability Network
GM Mayoral Disability Panel - Co Chair and member
GM Voluntary and Community Sector Leaders Group
Macc Health and Wellbeing Leaders Group
MHCC Inclusion and Social Value Panel
MHCC Covid Health Equality Group
Our Manchester Forum
Our Manchester Investment Board
Manchester Adult Education and Skills Plan - Steering Group
Manchester Digital Inclusion Working Group
Let's get Digital Manchester

Key policy and research activities during the year have included: -

Locally in Manchester:

The CEO is a member of the Our Manchester Leaders Forum and Our Manchester Investment Board and has actively contributed to agenda items including a provocation piece on barriers to employment faced by Disabled people.

We were re-commissioned to co-ordinate a Manchester Disabled Peoples COVID Health Engagement and Sounding Board, to ensure accessible Covid communications for Manchester residents and ensure lived experience is considered in the development of Covid response and recovery services.

Eight disabled people's organisation form the Engagement Group/ Sounding Board. Key outcomes in this year included continued accessible health and COVID related information, development of the Manchester Messages to support recovery, continue vaccine take-up and return to the community messages distributed via the developed network of disabled people's organisations. Supporting improved access to Winter 2021 vaccination programme; contributing to a 'screening tool' to understand reasonable adjustments for people with learning disabilities or autism; contributing to re-development of North Manchester Hospital; supporting improved access to local Test and Trace and connecting communities to developing information about Long Covid.

Covid Health Equity Group - we have attended bi-weekly meetings of this group to ensure lived experience and insight from disabled people influences the strategic response of health and social care to the Covid pandemic and supporting community recovery.

Our Manchester Disability Plan (OMDP). During this period Breakthrough completed a Strategic Review of OMDP via co-design with disabled people's organisations and partner / stakeholder review. New governance, membership and workstream structures were explored and recommendations approved. The new name of Our Manchester Disability Equality and Inclusion Partnership (OMDEIP) was agreed and funding applications were submitted to drive forward the recommendations to develop OMDEIP.

The CEO continued to Chair the OMDEIP Work and Skills workstream who met monthly and developed a new focused approach to their refreshed the workplan and membership. Work slowed during the height of the Pandemic but work continued on understanding the picture of employment of disabled people across the city with OMDEIP partners developed webinars to support employers questions and understanding and continued to develop the guide to hosting 'accessible and supportive work experience placements' for disabled people.

Manchester Adult Skills Strategy - we have linked with this strategy and joined the steering group with an aim to improve access to Adult Learning for disabled people and make links for the development of Pathways.

Greater Manchester:

Our CEO is Co-Chair of the GM Mayoral Disability Panel. Meetings during this period focused on COVID 19 with meetings held on an increased monthly basis. Work centered around developing accessibility of the vaccination programme, a detailed Transport discussion with the GM Mayor that agreed a Transport Task - Force and digital inclusion & developing actions from the recommendations of the Big Disability Survey 2020. We gathered monthly insight on the impact of COVID on disabled people across GM, supporting each other as member organisations and raising issues and influencing change with GM Combined Authority and GM Health & Social Care Partnership (GMH&SC) and our localities. We also conducted an internal review and set priorities for our work 2022/23

GM Devolution & Voluntary and Community Sector - we continue our role, albeit reduced, during the Pandemic as an Equality lead on GM VCSE Devolution Reference Group. We have focused our contribution on the implementation of the GM VCSE Commissioning Framework.

North West Work:

Attendance at monthly meetings of the North West Stakeholder Network focused on impact of COVID, issues its raising for disabled people across NW, supporting each other as member organisations and raising issues and influencing change with Disability Unit at the Cabinet Office.

We also continued our support to the North West Care Co-operative with the CEO as a Director on the Board of trustees. This is a flagship development which supports disabled people to utilize the services of the Co-operative to employ and pool their personal assistants despite the pandemic the company is flourishing and the CEO stepped down as a representative of Breakthrough when the Company reviewed its Governance and company status.

National Work:

Our CEOs membership of the Disability Advisory Committee (DAC) for the Equality and Human Rights Commission continued throughout the year and ended in March 2022 when the EHRC disbanded the DAC as planned. EHRC conducted a detailed DAC review event which the CEO participated in. During the year the CEOs work with the EHRC focused on attending meetings and contributing to discussions particularly the review of the EHRC Strategic Plan and attending the 'Work Aim Group'.

Disability Rights UK - Our Voices - Disabled People User Led Organisations (DPULO) CEO & Policy Group - monthly meetings of this group during the year shared experience and approaches during the Pandemic and sought to influence Government departments on a variety of issues.

Other Policy & Influence Work 2021/22

" Manchester Disabled Peoples Engagement Panel was recruited to and met 13 times this year from June 2021 onwards. It was funded by the National Lottery's Leaders with Lived Experience programme. It was a panel of 14 disabled people who used their lived experience to co-design work with system leaders to remove disabling barriers, whilst developing their leadership and collaboration skills. Members influenced change across a wide range of key areas in the region, including equitable employment, accessible housing, inclusive parks, direct payments and disability hate crime.

" Our NET DPO funded peer groups finished in June 2021. However, our women's group continued to meet with support from our reserves for the rest of the financial year. Weekly sessions began with a ten-minute Covid-19 debrief to provide mutual information and support, followed by member led discussion or activity, ending with social chat and ideas for the week ahead. Several powerful video case studies were created. These highlight some key issues members are experiencing under Covid, as well as what the group means to them.

" We reinstated our weekly Client Involvement Forum in Sept 2021 as a feedback and co-design space for all our work and as a development space for members.

" We worked with a group of students from Manchester University who created an app prototype for accessing tec and developed a social media plan, taking into account digitally excluded disabled people.

" We inputted into MHCC's response to the Government's Health Strategy for Women and Girls.

" We began co-design and advisory work for a research project on the mental wellbeing of disabled people in Greater Manchester - via the GM disabled people's panel.

" Alongside other North West DPOs, we met with Vicky Foxcroft MP in her capacity as Shadow Minister for Disabled People to discuss the government's National Strategy for Disabled People and Disability Green Paper.

" We submitted evidence for the Manchester Communities of Identity report.

" Refreshed the content of the JSNA (Social Model of Disability) paper for Manchester, particularly with lived experience updates and research data related to disabled people and the pandemic.

" Began collaborative and advisory work with Salford CVS to promote and enable better access to local services for disabled people living in Salford. This is being done by capacity-building local disabled people-led, and impairment focused, VCSE groups and organisations.

" Began early scoping work on a research project about Individual Placement and Support (Employment support) with the University of Strathclyde to be delivered from April 2021. We are on the steering group and carrying out some of the research as lived experience experts.

Training and Consultancy:

Although work slowed during the Pandemic, we continued to offer a range of bespoke services to businesses and public service providers to help them ensure that their products and services meet the needs of disabled people, help them to be inclusive employers and to meet their statutory obligations under the Equalities Act and Employment Legislation.

We also continued our facilitation of the Award-winning Disability Design Reference Group on behalf of Transport for Greater Manchester, which works to ensure that Metrolink and other local public transport infrastructure and services are accessible to disabled people. All meetings were held virtually during this period.

Fundraising and Marketing:

During the year we have continued our strategy of focused energy on fundraising from Trust and Foundations. Our Fundraiser moved on in January and a new model was tested using a consultant to support us in our fundraising efforts. We also refreshed our case for support. Despite a number of applications there were few larger grant successes, most were smaller and short-term awards.

We continue to seek out appropriate contract opportunities in Greater Manchester - but opportunities have been very limited.

We continued to develop the use of our Social Media platforms which directly support two of our key work areas of 'Voice' (Influence) and 'Community' (services for beneficiaries).

Personal Budget Solutions:

We continued to offer a range of services for a small number of individual disabled people who have taken control of their own personal budget for health and adult care via a direct payment. This enables the budget holder to exercise greater choice and control over the procurement of support and services to meet their needs. Our services comprise general advice and information about the opportunities and implications presented by Personal Budget Direct Payments, Brokerage support to identify service providers and Recruitment, Payroll and Managed Accounts for Personal Budgets. These services enabled our Personal Budget Services customers to employ their own support workers and procure goods and support services directly.

There was no growth in users of this service this year and demand for Personal Budget Services continued to be slow due to the reluctance of our local authorities and NHS bodies to actively promote customer choice and adoption of direct payments or only commission using framework or call off contracts.

Workforce and Premises:

In order to support our financial sustainability and ensure a safe working environment for staff during the pandemic months, Breakthrough moved to complete remote operations. We have maintained this model and relinquished our premises entirely. We have worked hard to maintain our organisational values and behaviours within this model.

Many staff have also been furnished with new equipment to support accessible & efficient remote working. All management, team & staff supervision meetings have continued and regular staff surveys and full staff meetings (via Microsoft Teams) have sense checked the health of the organisation.

We have continued to experience significant staff turnover and challenges to recruitment during this period.

We were successful in working with partner disabled peoples organisations to attract funding to improve the Quality and Sustainability of our organisations. Activity has focused on preparing for Trusted Charity Assessment, developing the make-up of our Boards to attract disabled people of colour, develop & support our leaders via a coaching model and improving data capture for sustainability purposes.

During this year the organisation faced a significant challenge when the CEO had to take an extended absence for personal reasons. The organisation responded quickly and a Trustee stepped down from the Board and acted as a temporary CEO for 3 months taking on a reduced role to cover essential activity. The CEO returned to work in January 2022.

Financial review

The Company's overall financial position remains challenging due to the impact of the COVID Pandemic, continuing effects of the Government's austerity policies on public spending and the consequent dearth in procurement of services by public bodies from the charity sector. Over recent years, Breakthrough has been significantly impacted by the commissioning of Employment Support contracts at large scale across Greater Manchester which has resulted in large providers being awarded commissions. These providers sub contract little or no work to smaller VCSE organisations like ourselves. Our Employment support work has decreased to a low level and is only delivered in Manchester. Instead we have concentrated on pre-employment work,

Competition for funding from trusts and foundations remains extremely high. New grant income in this period was short term and focussed on COVID response and recovery and future funding for our current services looks extremely challenging.

Throughout this period, we have also collectively looked at opportunities to diversify the income for BUK, particularly through trading income to unlock more unrestricted funding.

We employed a consultant with Grant monies and focussed our efforts on developing a business model and Business Plan for a Social Enterprise. This was a challenging exercise during the Pandemic but we have a model we wish to explore for investment to open a 'Café for Good' which will provide training and qualifications for employment.

Reserves

The budget approved by the Board for the year included a planned contribution from Reserves towards the Social Enterprise and Fundraising function.

Our Reserves have been impacted year on year but remain at a level sufficient to meet the objectives of the Reserves Policy approved by the Board and ensure that the organization on a sound financial footing overall. Nevertheless, the business environment is expected to continue to be challenging and the Board remains focused on developing a robust and sustainable financial model to secure the future.

Public Benefit Statement

The Directors/Charity Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit 'Charities & Public Benefit'.

As an organisation led and controlled by disabled people operating within the framework of the social model of disability, Breakthrough UK works proactively with individual disabled people; employers; service providers and policy makers to tackle the barriers to inclusion and independence experienced by disabled people.

Reserves policy

The Board and Senior Management Team recognise the need to maintain an appropriate level of unrestricted reserves to secure the Company's continued viability, particularly during the prevailing austerity climate and competitive fundraising environment. Accordingly, the Board approved a Reserves Policy taking into account current risk and priorities.

The Reserves Policy aims to maintain sufficient Unrestricted Reserves to be able to: -

1. designate sufficient funds from Reserves to meet a minimum of 3 months operating costs plus sufficient sums to meet other liabilities which would arise from the winding up of the Company including costs of Contractual Notice and Statutory Redundancy entitlements of employees, liabilities to creditors and other contractual liabilities.
2. designate sufficient funds from Reserves to safeguard against short term fluctuations in income and shortfalls in projected income from fundraising, trading activities and 'payment-by-results' contracts.
3. designate sufficient funds from Reserves to enable investment in research and development of services and in organisational capacity, capability and efficiency to ensure that the resources are used effectively and efficiently, in accordance with charitable aims, and to meet the needs and best interests of beneficiaries.
4. designate funds from Reserves for investment in specific projects or new services in accordance with the aims and objects of the charity.

The Board agreed an allocation of Reserves for designated purposes in line with the Policy. The level of Unrestricted Reserves was continually monitored on an ongoing basis by the Senior Management Team and the Finance Sub Committee and Board regularly reviewed the level of Reserves and considered risks and levels of liabilities at their meetings throughout the year.

Risk management

The Directors/Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Our Strategic objectives of the organization were re-framed in 2020 as a result of the Pandemic to include reduction of isolation of disabled people, reduce digital exclusion, develop our engagement forums and increase our partnership working. These can be found in our revised Strategic and Growth Strategy.

The major areas of business risk identified were:

1. Sustaining core values and behaviors of the organization whilst working remotely
2. Lack of unrestricted core funding
3. Staff salaries falling behind national trends and no pay bands to encourage development and loyalty
4. Operational systems and processes require detailed review to ensure they are fit for purpose for the organisation in its current remote and future form
5. Compliance and use of CRM system
6. Time-limited project funding undermining continuity of service delivery
7. Staff turnover rates and high number of part time staff
8. Low number of BAME staff
9. Lack of training and skills development opportunities to offer clients to improve employability
10. Succession planning
11. Reliance on key Manchester service and policy contracts
12. Restricted fundraising capacity
13. Impact of Covid on disabled people and their families

These risks along with new risks are assessed and monitored on an ongoing basis by the Company Management Team and reports are presented to the Board, Finance Sub Committee and HR Sub Committee using a Risk Dashboard.

Headline Actions to mitigate risks have been:-

1. Maintaining management team , full staff meetings and staff development on a remote basis.
Continuing social model discussion during staff development
Sustaining the staff survey
2. Refreshing our case for support.
Recruiting a free-lance fundraiser as we were not successful in recruiting another fundraiser
Active searches for core funding
- 3 & 7. Completion of a salary review, salaries reviewed and changed in line with market and performance banding introduced
Front line staff salaries aligned internally and introductory / entry level introduced
4. Sought grant funding to assess internal processes via Trusted Charity assessment process and buy in support to develop new measurement frameworks using theory of change and improve our data capture to improve processes and increase fundraising success.
Revise and update the Finance Manual.
5. Involve staff in the above work to encourage engagement and understanding of data capture on CRM
6. Pro-actively seeking medium to larger funding sources and responding to tenders
7. See 3. Introduction of formal Personal Development Plans
8. Active reach out to local partner VCVSE organisations to reach community networks when recruiting new staff
9. Investment into the Business Plan for the development of a Social Enterprise / Café for Good to supply genuine training and skills development opportunities to offer clients to improve employability
10. See 3 - Succession planning
11. Pro-active search for new contract opportunities Reliance on key Manchester service and policy contracts
Influencing Commissioning approach via GM VCSE Leadership role
12. Trailing new approach with Freelancer and involving more staff capacity on Fundraising
13. Development of new Lived Experience Panels to allow ease of access by system leaders to understand impact of Covid on disabled people and their families and respond accordingly
Active Social Media campaign on Covid impact

Future Developments

The short to medium term trading environment and general financial climate are expected to remain very challenging. The impact of the Covid Pandemic on the isolation, physical and mental health of disabled people continues to be very high. Awaiting legislative changes in employment, public policy on health, welfare and social care and the on-going public sector austerity measures will all present continuing challenges and opportunities for us.

We have reviewed and updated our business strategy to adapt and respond to the changes in our operating environment and diversify our activities to meet the needs of beneficiaries during COVID whilst still focusing on 'personalisation' and 'prevention' and 'independence' agendas.

During 2022-2023 we will continue to use our four strategic objectives as the focus for our key activities as below: -

Influencing government, local, regional and national agencies to address barriers to disabled people's participation:-

- We will continue to ensure we are involved in a number of local, regional and national forums to influence and shape policy and provision - particularly the GM Disability Mayoral Panel and Our Manchester Forums - and Manchester Covid Health Equity Meetings.

We particularly focus to our influencing message with local authorities and NHS bodies to invest in reducing isolation and increasing independent living skills of disabled people and with employers.

- We will forge and participate in more collaborations/partnerships and consortiums in order to further our aims. We will develop and facilitate more lived experience Engagement Forums to ensure the lived experience and voice of disabled people whilst we recover from the impacts of Covid.

Enabling disabled people to pursue and develop their skills, aspirations and careers: -

We will continue to ensure co-designed and person-centred employment support and build on our early successes of peer-led support. We will focus on developing the digital skills of disabled people to effectively compete in the employment market.

- We will seek new funding to continue to deliver our independent living and employability Pathway' service and pre-Employment Service and continue to develop the digital offer of these services.

- We will actively seek investment into a Café for Good - Social Enterprise to supply genuine training and skills development opportunities to offer clients to improve employability
We will develop our digital training offer

Providing services to enable disabled people to have greater choice, control & independence and connect into their communities in a positive way: -

- We will continue to deliver a Community Health Connecting service to connect people to health and other community services whilst living and recovering from the Pandemic. We will continue to deliver our Community Connecting Services to connect disabled people into their communities and reduce isolation .

- We will continue to facilitate Peer Groups for disabled people, and we will provide training and support for participants to develop their self-advocacy and peer group facilitation skills, we will continue to encourage and support the Women's Peer group to be more self-sustaining

- Working towards being financially stable with healthy growth grounded in our ethos and principles

- We will continue to develop our Client Involvement Forum

- We will continue to seek funding from Trusts & Foundations and deliver commissioned services. In order to support our organisation to become less dependent on funding we will continue our development of social enterprises and trading opportunities.

- We will continue to ensure the expertise of the CEO and other staff members are recognised with paid and commissioned consultancies and support.

- We will improve our internal systems to ensure they are fit for purpose we will work towards Trusted Charity accreditation.

FINANCIAL REVIEW

Financial position

Financial review

The Company's overall financial position remains challenging due to the impact of the COVID Pandemic, continuing effects of the Government's austerity policies on public spending and the consequent dearth in procurement of services by public bodies from the charity sector. Over recent years, Breakthrough has been significantly impacted by the commissioning of Employment Support contracts at large scale across Greater Manchester which has resulted in large providers being awarded commissions. These providers sub contract little or no work to smaller VCSE organisations like ourselves. Our Employment support work has decreased to a low level and is only delivered in Manchester. Instead we have concentrated on pre-employment work,

Competition for funding from trusts and foundations remains extremely high. New grant income in this period was short term and focussed on COVID response and recovery and future funding for our current services looks extremely challenging.

Throughout this period, we have also collectively looked at opportunities to diversify the income for BUK, particularly through trading income to unlock more unrestricted funding.

We employed a consultant with Grant monies and focussed our efforts on developing a business model and Business Plan for a Social Enterprise. This was a challenging exercise during the Pandemic but we have a model we wish to explore for investment to open a 'Cafe for Good' which will provide training and qualifications for employment.

Reserves

The budget approved by the Board for the year included a planned contribution from Reserves towards the Social Enterprise and Fundraising function.

Our Reserves have been impacted year on year but remain at a level sufficient to meet the objectives of the Reserves Policy approved by the Board and ensure that the organization on a sound financial footing overall. Nevertheless, the business environment is expected to continue to be challenging and the Board remains focused on developing a robust and sustainable financial model to secure the future.

Public Benefit Statement

The Directors/Charity Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit 'Charities & Public Benefit'.

As an organisation led and controlled by disabled people operating within the framework of the social model of disability, Breakthrough UK works proactively with individual disabled people; employers; service providers and policy makers to tackle the barriers to inclusion and independence experienced by disabled people.

Reserves policy

The Board and Senior Management Team recognise the need to maintain an appropriate level of unrestricted reserves to secure the Company's continued viability, particularly during the prevailing austerity climate and competitive fundraising environment. Accordingly, the Board approved a Reserves Policy taking into account current risk and priorities.

The Reserves Policy aims to maintain sufficient Unrestricted Reserves to be able to: -

1. designate sufficient funds from Reserves to meet a minimum of 3 months operating costs plus sufficient sums to meet other liabilities which would arise from the winding up of the Company including costs of Contractual Notice and Statutory Redundancy entitlements of employees, liabilities to creditors and other contractual liabilities.
2. designate sufficient funds from Reserves to safeguard against short term fluctuations in income and shortfalls in projected income from fundraising, trading activities and 'payment-by-results' contracts.
3. designate sufficient funds from Reserves to enable investment in research and development of services and in organisational capacity, capability and efficiency to ensure that the resources are used effectively and efficiently, in accordance with charitable aims, and to meet the needs and best interests of beneficiaries.
4. designate funds from Reserves for investment in specific projects or new services in accordance with the aims and objects of the charity.

The Board agreed an allocation of Reserves for designated purposes in line with the Policy. The level of Unrestricted Reserves was continually monitored on an ongoing basis by the Senior Management Team and the Finance Sub Committee and Board regularly reviewed the level of Reserves and considered risks and levels of liabilities at their meetings throughout the year.

Risk management

The Directors/Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Our Strategic objectives of the organization were re-framed in 2020 as a result of the Pandemic to include reduction of isolation of disabled people, reduce digital exclusion, develop our engagement forums and increase our partnership working. These can be found in our revised Strategic and Growth Strategy.

The major areas of business risk identified were:

1. Sustaining core values and behaviors of the organization whilst working remotely
2. Lack of unrestricted core funding
3. Staff salaries falling behind national trends and no pay bands to encourage development and loyalty
4. Operational systems and processes require detailed review to ensure they are fit for purpose for the organisation in its current remote and future form
5. Compliance and use of CRM system
6. Time-limited project funding undermining continuity of service delivery
7. Staff turnover rates and high number of part time staff
8. Low number of BAME staff
9. Lack of training and skills development opportunities to offer clients to improve employability
10. Succession planning
11. Reliance on key Manchester service and policy contracts
12. Restricted fundraising capacity
13. Impact of Covid on disabled people and their families

These risks along with new risks are assessed and monitored on an ongoing basis by the Company Management Team and reports are presented to the Board, Finance Sub Committee and HR Sub Committee using a Risk Dashboard.

Headline Actions to mitigate risks have been:-

1. Maintaining management team , full staff meetings and staff development on a remote basis.

Continuing social model discussion during staff development

Sustaining the staff survey

2. Refreshing our case for support.

Recruiting a free-lance fundraiser as we were not successful in recruiting another fundraiser

Active searches for core funding

- 3 & 7. Completion of a salary review, salaries reviewed and changed in line with market and performance banding introduced

Front line staff salaries aligned internally and introductory / entry level introduced

4. Sought grant funding to assess internal processes via Trusted Charity assessment process and buy in support to develop new measurement frameworks using theory of change and improve our data capture to improve processes and increase fundraising success.

Revise and update the Finance Manual.

5. Involve staff in the above work to encourage engagement and understanding of data capture on CRM

6. Pro-actively seeking medium to larger funding sources and responding to tenders

7. See 3

Introduction of formal Personal Development Plans

8. Active reach out to local partner VCVSE organisations to reach community networks when recruiting new staff

9. Investment into the Business Plan for the development of a Social Enterprise / Café for Good to supply genuine training and skills development opportunities to offer clients to improve employability

10. See 3 - Succession planning

11. Pro-active search for new contract opportunities Reliance on key Manchester service and policy contracts

Influencing Commissioning approach via GM VCSE Leadership role

12. Trailing new approach with Freelancer and involving more staff capacity on Fundraising

13. Development of new Lived Experience Panels to allow ease of access by system leaders to understand impact of Covid on disabled people and their families and respond accordingly

Active Social Media campaign on Covid impact

Future Developments

The short to medium term trading environment and general financial climate are expected to remain very challenging. The impact of the Covid Pandemic on the isolation, physical and mental health of disabled people continues to be very high. Awaiting legislative changes in employment, public policy on health, welfare and social care and the on-going public sector austerity measures will all present continuing challenges and opportunities for us.

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- We will continue to ensure the expertise of the CEO and other staff members are recognised with paid and commissioned consultancies and support.

- We will improve our internal systems to ensure they are fit for purpose we will work towards Trusted Charity accreditation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Breakthrough U.K. Ltd

Report of the Trustees **for the Year Ended 31 March 2022**

Structure, governance and management

Governing instrument

The organisation is a Registered Charity and a Company Limited By Guarantee, incorporated on 8 December 1997. The Company was established under Articles of Association which establish the objects and powers of the Charitable Company. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The Board of Directors of the Company are also Trustees of the Charity for the purpose of Charity Law and under the Company's Articles of Association are known as Members.

The work of the Charity focuses upon promoting and supporting the independence of disabled people. The organisation operates using the Social Model of Disability as its value base. The Board of Directors seek to ensure that the characteristics of the Board membership appropriately reflect the diversity of the general population. The Articles of Association require that at all times a minimum of 66% of the membership of the Board of Directors shall comprise disabled people.

The members of the trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Trustees

J Driver - Chair

P Fairweather - Appointed 15/03/2021

L Webb

K Hutchison

T Balon

S Stanhope

D Coulter

J Daniel

V Stone

B Curley

N Noone - Resigned 13/09/2021

Directors/Trustees

All new Directors/Trustees have an induction with the Chair, Chief Executive & Deputy Chief Executive to discuss the responsibilities of being a Director/Trustee and the operations of the Company. All new Directors/Trustees also receive a Director's pack and appropriate training is provided for new Directors/Trustees as required.

The Board of Directors/Trustees carry out an annual review of their individual and collective training and development needs and appropriate training and support is provided accordingly.

Organisational structure

The Board of Directors/Charity Trustees

Chief Executive

Company Management Team

The Board of Directors/Charity Trustees and the Executive meet on a quarterly basis. The purpose of Board meetings is to ensure that the governance of the Company meets the needs of our customers and staff and fulfills our legal requirements. The Board support the strategic development of the organisation.

It also scrutinizes, challenges and monitors the performance of the organisation against the aims and objectives set within the Strategic Business Plan.

The Strategic Business Plan is co-produced with the Board and staff and reflects the experiences and need of our customer base.

The Chief Executive is responsible for the strategic and day to day management of the Company/Charity's affairs.

The Company Management Team meets on a monthly basis to develop and monitor business activities and ensure that operational and contractual obligations and targets are met.

Breakthrough U.K. Ltd

Report of the Trustees **for the Year Ended 31 March 2022**

Sub Groups

The Finance Sub Committee meets every eight weeks and provides scrutiny and direction on contracts and financial planning and performance and all decisions are reported to the Board and compiled into an action log.

The Human Resources Sub Committee meets on ad hoc basis as required to discuss and provide direction on HR policy and employment issues.

Wider network

We work in partnership with numerous organisations at strategic and operational levels and acknowledge their support and assistance in helping us to achieve our aims and objectives. They include the following:-

Arcadia Library and Leisure Autism Forward Trafford Back On Track
Barlow Moor Community Association Bizzi Hands
Bury Adult Learning Centre
Buzz - Manchester Health and Well Being Services Central Library Manchester
Challenge 4 Change Champion Sports Club
Cheshire Centre for Independent Living (CCIL) Community Stroke and Neuro Team North Manchester Creative Support
Crumpsall Craft Circle
Department for Work and Pensions Disability and Work Opportunities Unit and Job Centre Plus offices in Greater Manchester
Disability Equality North West Disability Stockport
Eat Pennines Elite Training
Emerge Manchester
Equality and Human Rights Commission Disability Committee Factory Youth Zone
Fare Share Manchester
Friends of Blackley Forest Friends of Debdale Park GM Talent Match
Greater Manchester VCSE Devolution Reference Group Greater Manchester Centre for Voluntary Organisations Greater Manchester Coalition of Disabled People
Greater Manchester Fire and Rescue Safe and Well Team Greater Manchester Law Centre
Greater Manchester Mental Health Trust Hackspace
Harpurhey Wellbeing Centre HOME Cate Didsbury
Hulme Community Garden Centre Levenshulme Inspire Centre LGBT Foundation Manchester Lloyds Bank Foundation
Mace (Manchester's local voluntary and community sector support organization) Manchester Adult Education Service
Manchester Airport Academy Manchester BME Network Manchester Carers Forum
Manchester and Cheshire Dogs Home
Manchester Foundation Trust Equalities Advisory Group Manchester Health and Care Commissioning Manchester City Council
Manchester City FC 'City in the Community' (CITC) Manchester College Manchester Communication Academy
Manchester Deaf Centre
Manchester Disabled People's Access Group Manchester Museum
Manchester MIND Manchester People First Manchester Settlement Manchester United FC
Manchester United Foundation Manchester Volunteer Advice Project Manchester Voluntary Sector Assembly Moodswings
Motiv8 - 'Building Better Opportunities for GM' (WCHG) Mustard Tree
National Independent Living Sub Group Nephra Good Neighbours Community Centre North Manchester Brokerage Team
North West Network of Disabled Peoples Organisations One Manchester
Our Manchester Disability Plan Partnership Board, Engagement Group, Employment Workstream and Health & Social Care Workstream
Peoples Voice Media Positive Vibrations Read For Life Tameside Simply Cycling
Steven Charles Snooker Centre Stockport County FC
Stroke Association
Studio One Recovery Pathway
Sunshine House Community Centre Wigan - 12 -

The Donkey Sanctuary

The Edge Theatre and Arts Centre

The Grange Community Resource Centre The Lalley Centre Allotment and Food Bank The LINK Centre Oldham

The Middleton Lighthouse Project The Works Manchester

Trafford Community Learning Service Transport for Greater Manchester Tree of Life

United Response Trafford

Whitemoss Youth and Community Centre Woodhouse Park Lifestyle Centre

Statement of trustees' responsibilities

The Trustees (who are also the Directors of Breakthrough UK Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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 those financial statements, the trustees are required to

select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP:

make judgements and estimates that are reasonable and prudent;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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:

o there is no relevant audit information of which the charitable company's auditors are unaware; and

o 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 auditors are aware of that information.

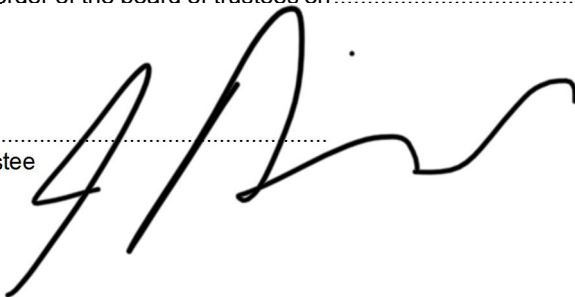
Independent Examiner

Clarity Accountants were appointed as Independent Examiners to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

The trustees' report, including the strategic report, was approved by the Board of Trustees.

Approved by order of the board of trustees on and signed on its behalf by:

.....
J Driver - Trustee



**Independent Examiner's Report to the Trustees of
Breakthrough U.K. Ltd**

Independent examiner's report to the trustees of Breakthrough U.K. Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountant (ICAEW) which is one of the listed bodies.

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

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

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



Joanne M. Elliott FCA BFP FMAAT
Chartered Accountant (ICAEW)
Clarity Accountants
1st Floor 107 Lees Road
Oldham
United Kingdom
Lancashire
OL4 1JW

Date:

Breakthrough U.K. Ltd**Statement of Financial Activities
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,694	5,000	6,694	8,456
Charitable activities	4				
Training		44,305	-	44,305	78,838
Independent living support		-	256,579	256,579	169,778
Employment		-	103,031	103,031	84,403
Policy		-	110,158	110,158	141,318
Core		47,999	-	47,999	48,030
Investment income	3	<u>498</u>	<u>-</u>	<u>498</u>	<u>2,254</u>
Total		<u>94,496</u>	<u>474,768</u>	<u>569,264</u>	<u>533,077</u>
EXPENDITURE ON					
Raising funds	5	-	-	-	851
Charitable activities	6				
Training		33,132	-	33,132	33,500
Independent living support		-	197,006	197,006	98,142
Employment		-	36,449	36,449	16,983
Policy		-	70,403	70,403	50,131
Core		260,261	-	260,261	224,902
Enterprise development fund		-	9,600	9,600	-
Other		<u>1,315</u>	<u>-</u>	<u>1,315</u>	<u>5,783</u>
Total		<u>294,708</u>	<u>313,458</u>	<u>608,166</u>	<u>430,292</u>
Net gains on investments		<u>1,035</u>	<u>-</u>	<u>1,035</u>	<u>22,048</u>
NET INCOME/(EXPENDITURE)		(199,177)	161,310	(37,867)	124,833
Transfers between funds	16	<u>161,310</u>	<u>(161,310)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(37,867)	-	(37,867)	124,833
RECONCILIATION OF FUNDS					
Total funds brought forward		408,601	-	408,601	283,768
TOTAL FUNDS CARRIED FORWARD		<u>370,734</u>	<u>-</u>	<u>370,734</u>	<u>408,601</u>

The notes form part of these financial statements

Breakthrough U.K. Ltd**Statement of Cash Flows
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	1,387	-	1,387	2,702
Investments	13	<u>120,531</u>	<u>-</u>	<u>120,531</u>	<u>119,496</u>
		121,918	-	121,918	122,198
CURRENT ASSETS					
Debtors	14	74,713	-	74,713	98,127
Cash at bank and in hand		<u>279,479</u>	<u>-</u>	<u>279,479</u>	<u>250,982</u>
		354,192	-	354,192	349,109
CREDITORS					
Amounts falling due within one year	15	(105,376)	-	(105,376)	(62,706)
		<u>248,816</u>	<u>-</u>	<u>248,816</u>	<u>286,403</u>
NET CURRENT ASSETS					
		370,734	-	370,734	408,601
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>370,734</u>	<u>-</u>	<u>370,734</u>	<u>408,601</u>
FUNDS	16				
Unrestricted funds				<u>370,734</u>	<u>408,601</u>
TOTAL FUNDS				<u>370,734</u>	<u>408,601</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
J Driver - Trustee

..... financial statements

Breakthrough U.K. Ltd**Statement of Cash Flows**
for the Year Ended 31 March 2022

		2022	2021
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	1	27,999	39,541
Other adjustments		<u>(1,035)</u>	<u>(22,048)</u>
Net cash provided by operating activities		<u>26,964</u>	<u>17,493</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(3,599)
Sale of fixed asset investments		1,035	22,048
Interest received		<u>498</u>	<u>2,254</u>
Net cash provided by investing activities		<u>1,533</u>	<u>20,703</u>
Change in cash and cash equivalents in the reporting period		<u>28,497</u>	<u>38,196</u>
Cash and cash equivalents at the beginning of the reporting period		<u>250,982</u>	<u>212,786</u>
Cash and cash equivalents at the end of the reporting period		<u>279,479</u>	<u>250,982</u>

The notes form part of these financial statements

**Notes to the Statement of Cash Flows
for the Year Ended 31 March 2022****1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(37,867)	124,833
Adjustments for:		
Depreciation charges	1,315	5,783
Gain on investments	(1,035)	(22,048)
Interest received	(498)	(2,254)
Decrease/(increase) in debtors	23,414	(69,893)
Increase in creditors	<u>42,670</u>	<u>3,120</u>
Net cash provided by operations	<u>27,999</u>	<u>39,541</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	<u>250,982</u>	<u>28,497</u>	<u>279,479</u>
	<u>250,982</u>	<u>28,497</u>	<u>279,479</u>
Total	<u>250,982</u>	<u>28,497</u>	<u>279,479</u>

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Gifts	-	1
Donations	<u>6,694</u>	<u>8,455</u>
	<u>6,694</u>	<u>8,456</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>498</u>	<u>2,254</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

4. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Charitable activities	Training	44,305	78,838
Charitable activities	Independent living support	256,579	169,778
Charitable activities	Employment	103,031	84,403
Charitable activities	Policy	110,158	141,318
Charitable activities	Core	<u>47,999</u>	<u>48,030</u>
		<u>562,072</u>	<u>522,367</u>

5. RAISING FUNDS**Raising donations and legacies**

	2022	2021
	£	£
Raising Funds	<u>-</u>	<u>851</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Training	5,460	27,672	33,132
Independent living support	10,764	186,242	197,006
Employment	681	35,768	36,449
Policy	45,951	24,452	70,403
Core	97,592	162,669	260,261
Enterprise development fund	<u>9,600</u>	<u>-</u>	<u>9,600</u>
	<u>170,048</u>	<u>436,803</u>	<u>606,851</u>

7. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Training	27,672	-	-	27,672
Independent living support	186,242	-	-	186,242
Employment	35,768	-	-	35,768
Policy	24,452	-	-	24,452
Core	<u>159,586</u>	<u>833</u>	<u>2,250</u>	<u>162,669</u>
	<u>433,720</u>	<u>833</u>	<u>2,250</u>	<u>436,803</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	<u>1,315</u>	<u>5,783</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	<u>433,720</u>	<u>308,652</u>
	<u>433,720</u>	<u>308,652</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Management and administration staff	<u>27</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,455	1	8,456
Charitable activities			
Training	78,838	-	78,838
Independent living support	-	169,778	169,778
Employment	-	84,403	84,403
Policy	-	141,318	141,318
Core	28,505	19,525	48,030
Investment income	<u>2,254</u>	<u>-</u>	<u>2,254</u>
Total	<u>118,052</u>	<u>415,025</u>	<u>533,077</u>
EXPENDITURE ON			
Raising funds	271	580	851
Charitable activities			
Training	33,500	-	33,500
Independent living support	-	98,142	98,142

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Employment	-	16,983	16,983
Policy	-	50,131	50,131
Core	221,224	3,678	224,902
Other	<u>5,783</u>	<u>-</u>	<u>5,783</u>
Total	<u>260,778</u>	<u>169,514</u>	<u>430,292</u>
Net gains on investments	<u>22,048</u>	<u>-</u>	<u>22,048</u>
NET INCOME/(EXPENDITURE)	(120,678)	245,511	124,833
Transfers between funds	<u>245,511</u>	<u>(245,511)</u>	<u>-</u>
Net movement in funds	124,833	-	124,833
RECONCILIATION OF FUNDS			
Total funds brought forward	283,768	-	283,768
TOTAL FUNDS CARRIED FORWARD	<u>408,601</u>	<u>-</u>	<u>408,601</u>

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>306</u>	<u>22,749</u>	<u>23,055</u>
DEPRECIATION			
At 1 April 2021	116	20,237	20,353
Charge for year	<u>30</u>	<u>1,285</u>	<u>1,315</u>
At 31 March 2022	<u>146</u>	<u>21,522</u>	<u>21,668</u>
NET BOOK VALUE			
At 31 March 2022	<u>160</u>	<u>1,227</u>	<u>1,387</u>
At 31 March 2021	<u>190</u>	<u>2,512</u>	<u>2,702</u>

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2021	119,496
Revaluations	<u>1,035</u>
At 31 March 2022	<u>120,531</u>
NET BOOK VALUE	
At 31 March 2022	<u>120,531</u>
At 31 March 2021	<u>119,496</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2022 is represented by:

	Listed investments £
Valuation in 2020	(38,137)
Valuation in 2021	22,048
Valuation in 2022	1,035
Cost	<u>135,585</u>
	<u>120,531</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	30,100	89,554
Prepayments and accrued income	<u>44,613</u>	<u>8,573</u>
	<u>74,713</u>	<u>98,127</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	20,883	10,297
Social security and other taxes	19,014	4,536
Other creditors	366	1,863
Accruals and deferred income	<u>65,113</u>	<u>46,010</u>
	<u>105,376</u>	<u>62,706</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

16. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	452,906	(210,350)	128,178	370,734
Training	<u>(44,305)</u>	<u>11,173</u>	<u>33,132</u>	<u>-</u>
	408,601	(199,177)	161,310	370,734
Restricted funds				
Employment	-	66,582	(66,582)	-
Independent living support	-	59,572	(59,572)	-
Restricted policy	-	(9,600)	9,600	-
	<u>-</u>	<u>44,756</u>	<u>(44,756)</u>	<u>-</u>
	-	161,310	(161,310)	-
TOTAL FUNDS	<u>408,601</u>	<u>(37,867)</u>	<u>-</u>	<u>370,734</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	50,191	(261,576)	1,035	(210,350)
Training	<u>44,305</u>	<u>(33,132)</u>	<u>-</u>	<u>11,173</u>
	94,496	(294,708)	1,035	(199,177)
Restricted funds				
Employment	103,031	(36,449)	-	66,582
Independent living support	256,578	(197,006)	-	59,572
Restricted policy	-	(9,600)	-	(9,600)
	<u>115,159</u>	<u>(70,403)</u>	<u>-</u>	<u>44,756</u>
	474,768	(313,458)	-	161,310
TOTAL FUNDS	<u>569,264</u>	<u>(608,166)</u>	<u>1,035</u>	<u>(37,867)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	283,768	(166,016)	290,849	408,601
Training	-	45,338	(45,338)	-
	283,768	(120,678)	245,511	408,601
Restricted funds				
Employment	-	67,420	(67,420)	-
Independent living support	-	71,559	(71,559)	-
Restricted policy	-	15,925	(15,925)	-
	-	90,607	(90,607)	-
	-	245,511	(245,511)	-
TOTAL FUNDS	<u>283,768</u>	<u>124,833</u>	<u>-</u>	<u>408,601</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	39,214	(227,278)	22,048	(166,016)
Training	78,838	(33,500)	-	45,338
	118,052	(260,778)	22,048	(120,678)
Restricted funds				
Employment	84,403	(16,983)	-	67,420
Independent living support	169,779	(98,220)	-	71,559
Restricted policy	19,525	(3,600)	-	15,925
	141,318	(50,711)	-	90,607
	415,025	(169,514)	-	245,511
TOTAL FUNDS	<u>533,077</u>	<u>(430,292)</u>	<u>22,048</u>	<u>124,833</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	283,768	(376,366)	419,027	326,429
Training	-	56,511	(12,206)	44,305
	283,768	(319,855)	406,821	370,734
Restricted funds				
Employment	-	134,002	(134,002)	-
Independent living support	-	131,131	(131,131)	-
Restricted policy	-	6,325	(6,325)	-
	-	135,363	(135,363)	-
	-	406,821	(406,821)	-
TOTAL FUNDS	<u>283,768</u>	<u>86,966</u>	<u>-</u>	<u>370,734</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	89,405	(488,854)	23,083	(376,366)
Training	123,143	(66,632)	-	56,511
	212,548	(555,486)	23,083	(319,855)
Restricted funds				
Employment	187,434	(53,432)	-	134,002
Independent living support	426,357	(295,226)	-	131,131
Restricted policy	19,525	(13,200)	-	6,325
	256,477	(121,114)	-	135,363
	889,793	(482,972)	-	406,821
TOTAL FUNDS	<u>1,102,341</u>	<u>(1,038,458)</u>	<u>23,083</u>	<u>86,966</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Breakthrough U.K. Ltd**Detailed Statement of Financial Activities**
for the Year Ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	1
Donations	<u>6,694</u>	<u>8,455</u>
	6,694	8,456
Investment income		
Deposit account interest	498	2,254
Charitable activities		
Charitable activities	<u>562,072</u>	<u>522,367</u>
Total incoming resources	569,264	533,077
EXPENDITURE		
Raising donations and legacies		
Raising Funds	-	851
Charitable activities		
Charitable activities	170,048	112,756
Other		
Depreciation of tangible fixed assets	1,315	5,783
Support costs		
Management		
Wages	433,720	308,652
Finance		
Bank charges	833	-
Governance costs		
Accountancy and legal fees	<u>2,250</u>	<u>2,250</u>
Total resources expended	<u>608,166</u>	<u>430,292</u>
Net (expenditure)/income before gains and losses	(38,902)	102,785
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>1,035</u>	<u>22,048</u>
Net (expenditure)/income	<u>(37,867)</u>	<u>124,833</u>

This page does not form part of the statutory financial statements

BREAKTHROUGH U.K. LTD

England & Wales - Charity number 1078009

Accounts

REGISTERED COMPANY NUMBER: 03479742 (England and Wales)
REGISTERED CHARITY NUMBER: 1078009

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
Breakthrough U.K. Ltd

Clarity Accountants
1st Floor 107 Lees Road
Oldham
United Kingdom
Lancashire
OL4 1JW

Breakthrough U.K. Ltd

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for the Year Ended 31 March 2021

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Breakthrough U.K. Ltd

Reference and Administrative Details
for the Year Ended 31 March 2021

TRUSTEES	T P Balon D Coulter Councillor B Curley J Driver K L Hutchison K A Patel S S Stanhope V R Stone L A Webb P Fairweather N Noone (resigned 13/09/2021)
CEO	M Scattergood
COMPANY SECRETARY	P A Berry
REGISTERED OFFICE	132 – 134 Great Ancoats Street Manchester M4 6DE
REGISTERED COMPANY NUMBER	03479742 (England and Wales)
REGISTERED CHARITY NUMBER	1078009
INDEPENDENT EXAMINER	Clarity Accountants 1st Floor 107 Lees Road Oldham United Kingdom Lancashire OL4 1JW
SOLICITORS	Trowers and Hamlins 55 Princess Street Manchester M2 4EW
INVESTMENT ADVISERS	Independent Insurance Consultants 51 Gatley Green Gatley Stockport SK8 4NF

Breakthrough U.K. Ltd

Report of the Trustees
for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The main areas of the charitable activities are to provide employment, training, information and services to disabled people. Employment and Independent Living Services:
These services support disabled people who live within Manchester and other districts of Greater Manchester. We work with disabled people to remove the barriers to gaining and retaining employment or training for work. We support employers in recruiting and retaining disabled staff.

Our services and projects for delivery of Employment Support and Independent Living services during the year comprised:-

- Provision of Employment Support for People with Learning Disabilities contracted by Manchester City Council
- During the period April 2020 - March 2021 78 disabled people accessed this service
- Provision of Community Connecting Services for People with Learning Disabilities contracted by Manchester City Council
- During the period April 2020 - March 2021 107 disabled people accessed this service
- 'Let's Have A Good Week- Connecting to your Community' a 41 year project grant funded by National Lottery Community Fund originally launched in July 2020, the project works with isolated Disabled people in the North Manchester area enabling them to develop an individual 'Good Week Plan' to overcome social isolation by accessing and participating in community and leisure activities and volunteering opportunities in their localities. This project was extended to respond to the impact of COVID. During the period July 2020 January 2021 54 disabled people accessed this service
- Pathways Project funded by a grant from Lloyds Bank Foundation providing employability, independent living and self advocacy training, work placements, and peer support. During the period April 2020 - March 2021 136 disabled people accessed this service
- Peer Groups : providing safe spaces for disabled people graduating from our to continue some support for each other on their journey to work and a women's only peer group who provide support to each other to address barriers they face .
- During the period April 2020 - March 2021 24 disabled people accessed this service
- Walk and Wheels Group: To provide exercise for disabled people in local parks such as Heaton Park and Wythenshawe Park.

Key Performance Indicator data for services and projects				
Service/Project	Year 2019-20		Year 2020-21	
	Target	Achieved	Target	Achieved
Specialist Employment Service	80	104	25	38
- total disabled people supported	25	21	15	18
- number of disabled people into employment and/or receiving In-work support				
Pathways Project	40	37	40	57
- total disabled people receiving Pre-employment and Independent Living support				
Youth Choices Programme April – September 2019				
- total young disabled people receiving Pre-employment and Independent Living support	28	47	24	26
Community Connecting services (including 'Let's Have A Good Week' Project)				
- total number of people experiencing isolation supported	56	51	160	150

Policy and Research activities:

We continued to work to influence national and local public policy to bring about social change and remove discriminatory barriers to disabled people to ensure that they can play a full, active and equal role as citizens in all aspects of society. Our policy influencing work is informed by the lived experiences of disabled people we work with. The COVID 19 Pandemic has continued to dominate throughout this operating year April 2020 - March 2021 which has accelerated our Engagement work and development of lived experience forums. We also continued to position ourselves within relevant strategic forums to influence local, regional and national policy and practices.

To this end, our CEO served as a member of: -

Equality and Human Rights Commission Disability Advisory Committee
National Independent Living Strategy Group
Disability Rights UK - Our Voices Network
North West Network of Disabled Peoples Organisations
North West Regional Disability Network
GM Mayoral Disability Panel - Co Chair and member
GM Voluntary and Community Sector Leaders Group
Macc Health and Wellbeing Leaders Group
MHCC Inclusion and Social Value Panel
MHCC Covid Health Equality Group
Manchester Person Centred Community Approaches Working Group
Our Manchester Disability Plan Partnership Board
Our Manchester Forum
Our Manchester Investment Board
Manchester Adult Education and Skills Plan - Steering Group

Key policy and research activities during the year have included: -

Locally in Manchester:

The CEO is a member of the Our Manchester Leaders Forum and Our Manchester Investment Board and has contributed to the 'Our Manchester Strategy' re-set. She attended a number of 'Strategic Conversations' with MCC Leaders and other VCSE Leaders - our CEO was nominated onto this group by VCSE Leaders in MCC with an aim to improve and change the relationship between MCC and VCSE sector to improve partnership working, commissioning etc. Meetings are short, informal 'more conversational' and aim to be 'brave' and 'honest'.

Following a response from MHCC in November 2020 we developed a proposal for a Disabled Peoples COVID Health Engagement and Sounding Board, building from the existing OMDP Engagement Group, funding was agreed, initially for six months to ensure accessible Covid communications for Manchester residents and develop an Engagement Group of disabled peoples' organisations who are commissioned to ensure lived experience is considered in the development of Covid response services. The initial 6 months resulted in an Access Checklist for vaccination clinics, Calm clinics for people with learning difficulties and autism; hospital visiting rules, new Shielding Group definitions and supporting the accessibility of Community Hubs.

Covid Health Equality Group - we have attended biweekly meetings of this group to ensure lived experience and insight from disabled people influences the response of health and social care to the Covid pandemic.

Our Manchester Disability Plan (OMDP). During this period Breakthrough has hosted and coordinated a Strategic Review of OMDP. In this period we employed a consultant who conducted co-design with disabled peoples organisations and partner / stakeholder review in order to propose the best new Governance, structure and co-design approaches to take the OMDP to its next stage of development.

The CEO also chairs the OMDP Work and Skills workstream who met monthly, refreshed the workplan and membership. Work picked up a pace in this period, highlights are: - a new Employer Engagement Group developed with the Growth Company and includes other major city employers. We began developing a guide to hosting 'accessible and supportive work experience placements' for disabled people.

Manchester Adult Skills Strategy - we have linked with this strategy and joined the steering group with an aim to improve access to Adult Learning for disabled people and make links for the development of Pathways.

Manchester Person Centred Community Approaches (PCCA) - a project led by Manchester City Council to ensure person centred approaches are embedded across Manchester Health and Social Care system - work included developing integrated approaches to Personal Budgets and developing social prescribing.

Greater Manchester:

Our CEO is Co-Chair of the GM Mayoral Disability Panel. Meetings during this period focused on COVID 19 with meetings increasing to monthly from quarterly. Work centred around developing accessibility of the vaccination Programme, conducting a significant 'Big COVID Survey' across GM resulting in over a thousand responses from disabled people and influencing GM and local authorities Covid response and service support. The Panel also raised issues regarding the inaccessible nature of the consultation methodology employed by the Disability Unit for the development of the National Disability Strategy with Government. We gathered monthly insight on the impact of COVID on disabled people across GM, supporting each other as member organisations and raising issues and influencing change with GM Combined Authority and GM Health & Social Care Partnership (GMH&SC) and our localities. Work also continued with the Good Employment Charter contributing to webinars and brokering equality advice onto Charters assessment panel.

GM Devolution & Voluntary and Community Sector - we continue our role as an Equality lead on GM VCSE Devolution Reference Group. As GM VCSE Leaders we have been influencing on role of sector of design and delivery of Response Services to COVID and pressing hard on the Equalities issues it has exposed. We have also contributed to the development of the GM VCSE Commissioning Framework.

North West Work:

We supported the application for a North West Regional Stakeholder Network which feeds into the Government's Disability Strategy Unit. Monthly meetings focused on impact of COVID, issues its raising for disabled people across NW, supporting each other as member organisations and raising issues and influencing change with Disability Unit and conducting a survey on the impact of Covid.

We also continued our support to the development of the North West Care Co-operative with the CEO as a Director on the Board of trustees. This is a flagship development which supported disabled people to utilize the services of the Co-operative to employ and pool their personal assistants.

National Work:

Our CEOs membership of the Disability Advisory Committee for the Equality and Human Rights Commission continued - work focused on annual priorities for the 'Work Aim Group' and attending virtual quarterly meetings.

Disability Rights UK - Our Voices - Disabled People User Led Organisations (DPULO) CEO & Policy Group - we joined this group in this period which was stood up to share experience and approaches and influence Government departments on a variety of issues. The group met bi-weekly during height of the pandemic

" A training pilot for primary care providers on barrier removal and the full implementation of the Accessible Information Standard was delivered in autumn and winter of 2020/21. This was commissioned by Manchester Health & Care Commissioning. 130 staff from local GP practices participated in the programme.

" Two, weekly zoom peer group meetings were provided during the pandemic via NET funding for Women's and mixed Peer Groups. 24 disabled people participated in these sessions which helped build connections and share accessible information and support around managing the pandemic and the barriers it gave rise to.

" We ran two workshops in Sept 2020 (Manchester Histories Festival) and Dec 2020 to explore issues around disabled people's sense of identity and what different understandings of identity might mean for us as disabled people's organisations.

" Set up of Manchester Disabled Peoples Engagement Panel. We received funding in February 2020 through the National Lottery's Leaders with Lived Experience programme to set up a panel of 14 disabled people to do lived experience co-design work with system leaders to remove disabling barriers. Some of the very early recruitment work for this panel started at the end of this period.

" Breakthrough continues to support the local grassroots campaign demanding that Manchester City Council make suitable access improvements to the currently inaccessible Peterloo Memorial

" Blogs, position statements and articles were published on our website, and we published and distributed quarterly newsletters

Breakthrough U.K. Ltd

Report of the Trustees **for the Year Ended 31 March 2021**

Workforce and Premises:

Due to the COVID pandemic all Breakthrough staff have operated remotely, and discussions began at Board level as to future operational models as we successfully re-developed our Community Connecting, Pathways, Employment and Peer Group services to engage with clients using remote and digital methods. We are proud to have maintained our full-service offer, conducted safe and well checks for all clients during the pandemic and stood up new services during this very challenging time.

We experienced significant staff turnover and increased staff numbers during this period

FINANCIAL REVIEW

The Company's overall financial position remained challenging due to the continuing effects of the Government's austerity policies on public spending and the consequent dearth in procurement of services by public bodies from the charity sector. Competition for funding from trusts and foundations also consequently remains high with many reporting an excess of requests for funding from charities as a primary reason for rejection.

However, due to excellent fundraising work involving the Fundraiser and many of the Company Management Team the year resulted in a healthy surplus after a predicted deficit at the start of the accounting year.

New income of note included funding from The National Lottery to fund Manchester Disabled Peoples Panel our Leaders with Lived Experience project. Funding for the COVID Engagement & Sounding Board & Network project. Additional income to expand our Pathways programme to include a Digital Pathways offering.

Significant new funds we raised by responding to tenders and commissioned opportunities.

Throughout this period, we have also collectively looked at opportunities to diversify the income for BUK, particularly through trading income to unlock more unrestricted funding.

Staff attended an Enterprise Development Programme to jump start trading activities.

We initiated several opportunities to develop our payroll and managed accounts services an Employment PA Agency and a Social Enterprise etc provide training and qualifications for employment.

The budget approved by the Board for the year included a planned contribution from Reserves towards the Fundraising function.

Our Reserves remain at a healthy level sufficient to meet the objectives of the Reserves Policy approved by the Board and ensure that the organization on a sound financial footing overall. Nevertheless, the business environment is expected to continue to be challenging and the Board remains focused on developing a robust and sustainable financial model to secure the future.

This year also saw the migration from SAGE Accounting to Quick Books - a financial platform more fit for purpose for our size of organisation.

Public Benefit Statement

The Directors/Charity Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit 'Charities & Public Benefit'.

As an organisation led and controlled by disabled people operating within the framework of the social model of disability, Breakthrough UK works proactively with individual disabled people; employers; service providers and policy makers to tackle the barriers to inclusion and independence experienced by disabled people.

Reserves policy

The Board and Senior Management Team recognise the need to maintain an appropriate level of unrestricted reserves to secure the Company's continued viability, particularly during the prevailing austerity climate and competitive fundraising environment. Accordingly, the Board approved a Reserves Policy taking into account current risk and priorities.

The Reserves Policy aims to maintain sufficient Unrestricted Reserves to be able to: -

1. designate sufficient funds from Reserves to meet a minimum of 3 months operating costs plus sufficient sums to meet other liabilities which would arise from the winding up of the Company including costs of Contractual Notice and Statutory Redundancy entitlements of employees, liabilities to creditors and other contractual liabilities.
2. designate sufficient funds from Reserves to safeguard against short term fluctuations in income and shortfalls in projected income from fundraising, trading activities and 'payment-by-results' contracts.
3. designate sufficient funds from Reserves to enable investment in research and development of services and in organisational capacity, capability and efficiency to ensure that the resources are used effectively and efficiently, in accordance with charitable aims, and to meet the needs and best interests of beneficiaries.
4. designate funds from Reserves for investment in specific projects or new services in accordance with the aims and objects of the charity.

The Board agreed an allocation of Reserves for designated purposes in line with the Policy. The level of Unrestricted Reserves was continually monitored on an ongoing basis by the Senior Management Team and the Finance Sub Committee and Board regularly reviewed the level of Reserves and considered risks and levels of liabilities at their meetings throughout the year.

Future Developments

The short to medium term trading environment and general financial climate are expected to remain very challenging. The impact of the Covid Pandemic on the isolation, physical and mental health of disabled people continues to be very high. Awaiting legislative changes in employment, public policy on health, welfare and social care and the on-going public sector austerity measures will all present continuing challenges and opportunities for us.

We have reviewed and updated our business strategy to adapt and respond to the changes in our operating environment and diversify our activities to meet the needs of beneficiaries during COVID whilst still focusing on 'personalisation' and 'prevention' and 'independence' agendas.

During 2021-2022 we will continue to use our four strategic objectives as the focus for our key activities as below: -

Influencing government, local, regional and national agencies to address barriers to disabled people's participation:- We will continue to ensure we are involved in a number of local, regional and national forums to influence and shape policy and provision - particularly the GM Disability Mayoral Panel and Our Manchester Forums - we particularly focus to our influencing message with local authorities and NHS bodies to invest in reducing isolation and increasing independent living skills of disabled people and with employers.

We will forge and participate in more collaborations/partnerships and consortiums in order to further our aims. We will develop and facilitate more lived experience Engagement Forums to ensure the lived experience and voice of disabled people whilst we live with Covid.

Enabling disabled people to pursue and develop their skills, aspirations and careers: -

We will continue to ensure co-designed and person-centred employment support and build on our early successes of peer-led support. We will focus on developing the digital skills of disabled people to effectively compete in the employment market.

We will continue to deliver our independent living and employability Pathway' service and Employment Service and develop the digital offer of these services.

We will continue to facilitate Peer Groups for disabled people, and we will provide training and support for participants to develop their self-advocacy and peer group facilitation skills, we will continue to encourage and support the Women's Peer group to be more self-sustaining

Providing services to enable disabled people to have greater choice, control & independence and connect into their communities in a positive way: -

We will develop a Community Health Connecting service to connect people to health and other community services whilst living and recovering from the Pandemic. We will continue to deliver our Community Connecting Services to connect disabled people into their communities and reduce isolation . We will continue to develop our volunteer base to provide a training and skills offer to disabled people and as activity mentors for our clients. We will continue to trial new Care Co-operatives via the North West Care Co-Operative.

Working towards being financially stable with healthy growth grounded in our ethos and principles

We will continue to seek funding from Trusts & Foundations and deliver commissioned services. In order to support our organisation to become less dependent on funding we will continue our development of social enterprises and trading opportunities. We will continue to ensure the expertise of the CEO and other staff members are recognised with paid and commissioned consultancies and support. We will improve our internal systems to ensure they are fit for purpose we will work towards Trusted Charity accreditation.

Breakthrough U.K. Ltd

Report of the Trustees **for the Year Ended 31 March 2021**

Governing instrument

The organisation is a Registered Charity and a Company Limited By Guarantee, incorporated on 8 December 1997. The Company was established under Articles of Association which establish the objects and powers of the Charitable Company. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The Board of Directors of the Company are also Trustees of the Charity for the purpose of Charity Law and under the Company's Articles of Association are known as Members.

The work of the Charity focuses upon promoting and supporting the independence of disabled people. The organisation operates using the Social Model of Disability as its value base. The Board of Directors seek to ensure that the characteristics of the Board membership appropriately reflect the diversity of the general population. The Articles of Association require that at all times a minimum of 66% of the membership of the Board of Directors shall comprise disabled people.

The members of the trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Trustees

J Driver - Chair

P Fairweather - Appointed 15/03/2021

L Webb

K Hutchison

T Balon

S Stanhope

D Coulter

J Daniel

V Stone

B Curley

N Noone - Resigned 13/09/2021

Directors/Trustees

All new Directors/Trustees have an induction with the Chair, Chief Executive & Deputy Chief Executive to discuss the responsibilities of being a Director/Trustee and the operations of the Company. All new Directors/Trustees also receive a Director's pack and appropriate training is provided for new Directors/Trustees as required.

The Board of Directors/Trustees carry out an annual review of their individual and collective training and development needs and appropriate training and support is provided accordingly.

Organisational structure

The Board of Directors/Charity Trustees

Chief Executive

Company Management Team

The Board of Directors/Charity Trustees and the Executive meet on a quarterly basis. The purpose of Board meetings is to ensure that the governance of the Company meets the needs of our customers and staff and fulfills our legal requirements. The Board support the strategic development of the organisation.

It also scrutinizes, challenges and monitors the performance of the organisation against the aims and objectives set within the Strategic Business Plan.

The Strategic Business Plan is co-produced with the Board and staff and reflects the experiences and need of our customer base.

The Chief Executive is responsible for the strategic and day to day management of the Company/Charity's affairs.

The Company Management Team meets on a monthly basis to develop and monitor business activities and ensure that operational and contractual obligations and targets are met.

Breakthrough U.K. Ltd

Report of the Trustees **for the Year Ended 31 March 2021**

Sub Groups

The Finance Sub Committee meets every eight weeks and provides scrutiny and direction on contracts and financial planning and performance and all decisions are reported to the Board and compiled into an action log.

The Human Resources Sub Committee meets on ad hoc basis as required to discuss and provide direction on HR policy and employment issues.

Wider network

We work in partnership with numerous organisations at strategic and operational levels and acknowledge their support and assistance in helping us to achieve our aims and objectives. They include the following:-

Arcadia Library and Leisure Autism Forward Trafford Back On Track
Barlow Moor Community Association Bizzi Hands
Bury Adult Learning Centre
Buzz - Manchester Health and Well Being Services Central Library Manchester
Challenge 4 Change Champion Sports Club
Cheshire Centre for Independent Living (CCIL) Community Stroke and Neuro Team North Manchester Creative Support
Crumpsall Craft Circle
Department for Work and Pensions Disability and Work Opportunities Unit and Job Centre Plus offices in Greater Manchester
Disability Equality North West Disability Stockport
Eat Pennines Elite Training
Emerge Manchester
Equality and Human Rights Commission Disability Committee Factory Youth Zone
Fare Share Manchester
Friends of Blackley Forest Friends of Debdale Park GM Talent Match
Greater Manchester VCSE Devolution Reference Group Greater Manchester Centre for Voluntary Organisations Greater Manchester Coalition of Disabled People
Greater Manchester Fire and Rescue Safe and Well Team Greater Manchester Law Centre
Greater Manchester Mental Health Trust Hackspace
Harpurhey Wellbeing Centre HOME Cate Didsbury
Hulme Community Garden Centre Levenshulme Inspire Centre LGBT Foundation Manchester Lloyds Bank Foundation
Mace (Manchester's local voluntary and community sector support organization) Manchester Adult Education Service
Manchester Airport Academy Manchester BME Network Manchester Carers Forum
Manchester and Cheshire Dogs Home
Manchester Foundation Trust Equalities Advisory Group Manchester Health and Care Commissioning Manchester City Council
Manchester City FC 'City in the Community' (CITC) Manchester College Manchester Communication Academy
Manchester Deaf Centre
Manchester Disabled People's Access Group Manchester Museum
Manchester MIND Manchester People First Manchester Settlement Manchester United FC
Manchester United Foundation Manchester Volunteer Advice Project Manchester Voluntary Sector Assembly Moodswings
Motiv8 - 'Building Better Opportunities for GM' (WCHG) Mustard Tree
National Independent Living Sub Group Nephra Good Neighbours Community Centre North Manchester Brokerage Team
North West Network of Disabled Peoples Organisations One Manchester
Our Manchester Disability Plan Partnership Board, Engagement Group, Employment Workstream and Health & Social Care Workstream
Peoples Voice Media Positive Vibrations Read For Life Tameside Simply Cycling
Steven Charles Snooker Centre Stockport County FC
Stroke Association
Studio One Recovery Pathway
Sunshine House Community Centre Wigan - 12 -
The Donkey Sanctuary
The Edge Theatre and Arts Centre
The Grange Community Resource Centre The Lalley Centre Allotment and Food Bank The LINK Centre Oldham
The Middleton Lighthouse Project The Works Manchester
Trafford Community Learning Service Transport for Greater Manchester Tree of Life
United Response Trafford
Whitemoss Youth and Community Centre Woodhouse Park Lifestyle Centre

Breakthrough U.K. Ltd

Report of the Trustees
for the Year Ended 31 March 2021

Statement of trustees' responsibilities

The Trustees (who are also the Directors of Breakthrough UK Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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 those financial statements, the trustees are required to

select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP;

make judgements and estimates that are reasonable and prudent;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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:

o there is no relevant audit information of which the charitable company's auditors are unaware; and

o 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 auditors are aware of that information.

Independent Examiner

Clarity Accountants were appointed as Independent Examiners to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

The trustees' report, including the strategic report, was approved by the Board of Trustees.

Approved by order of the board of trustees on 7.3.22 and signed on its behalf by:


.....
Mrs J Driver - Trustee

**Independent Examiner's Report to the Trustees of
Breakthrough U.K. Ltd**

Independent examiner's report to the trustees of Breakthrough U.K. Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountant (ICAEW) which is one of the listed bodies.

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

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

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



Joanne M. Elliott FCA BFP FMAAT
Chartered Accountant (ICAEW)
Clarity Accountants
1st Floor 107 Lees Road
Oldham
United Kingdom
Lancashire
OL4 1JW

Date:

Breakthrough U.K. Ltd**Statement of Financial Activities
for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	8,455	-	8,455	-
Charitable activities	5				
Training		78,838	-	78,838	29,551
Independent living support		-	169,778	169,778	137,139
Employment		-	84,403	84,403	210,998
Policy		-	141,318	141,318	-
Core		28,505	19,525	48,030	-
Other trading activities	3	-	-	-	26,614
Investment income	4	<u>2,254</u>	<u>1</u>	<u>2,255</u>	<u>2,984</u>
Total		118,052	415,025	533,077	407,286
EXPENDITURE ON					
Raising funds	6	271	580	851	24,663
Charitable activities	7				
Training		33,500	-	33,500	285,113
Independent living support		-	98,142	98,142	14,277
Employment		-	16,983	16,983	156,398
Policy		-	50,131	50,131	288
Core		221,224	3,678	224,902	-
Other		<u>5,783</u>	<u>-</u>	<u>5,783</u>	<u>6,358</u>
Total		260,778	169,514	430,292	487,097
Net gains on investments		<u>22,048</u>	<u>-</u>	<u>22,048</u>	<u>1,824</u>
NET INCOME/(EXPENDITURE)		(120,678)	245,511	124,833	(77,987)
Transfers between funds	17	<u>245,511</u>	<u>(245,511)</u>	<u>-</u>	<u>-</u>
Net movement in funds		124,833	-	124,833	(77,987)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>283,768</u>	<u>-</u>	<u>283,768</u>	<u>361,755</u>
TOTAL FUNDS CARRIED FORWARD		<u>408,601</u>	<u>-</u>	<u>408,601</u>	<u>283,768</u>

The notes form part of these financial statements

Breakthrough U.K. Ltd**Statement of Cash Flows**
for the Year Ended 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	39,540	(45,085)
Other adjustments		<u>(22,048)</u>	<u>14,269</u>
Net cash provided by operating activities		<u>17,492</u>	<u>(30,816)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,599)	-
Sale of fixed asset investments		22,048	1,824
Interest received		<u>2,255</u>	<u>2,984</u>
Net cash provided by investing activities		<u>20,704</u>	<u>4,808</u>
Change in cash and cash equivalents in the reporting period		38,196	(26,008)
Cash and cash equivalents at the beginning of the reporting period		<u>212,786</u>	<u>238,794</u>
Cash and cash equivalents at the end of the reporting period		<u>250,982</u>	<u>212,786</u>

The notes form part of these financial statements

Breakthrough U.K. Ltd**Statement of Financial Position
31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	2,702	-	2,702	4,886
Investments	14	<u>119,496</u>	<u>-</u>	<u>119,496</u>	<u>97,448</u>
		122,198	-	122,198	102,334
CURRENT ASSETS					
Debtors	15	98,127	-	98,127	28,234
Cash at bank and in hand		<u>250,982</u>	<u>-</u>	<u>250,982</u>	<u>212,786</u>
		349,109	-	349,109	241,020
CREDITORS					
Amounts falling due within one year	16	(62,706)	-	(62,706)	(59,586)
NET CURRENT ASSETS		<u>286,403</u>	<u>-</u>	<u>286,403</u>	<u>181,434</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		408,601	-	408,601	283,768
NET ASSETS		<u>408,601</u>	<u>-</u>	<u>408,601</u>	<u>283,768</u>
FUNDS	17				
Unrestricted funds				<u>408,601</u>	<u>283,768</u>
TOTAL FUNDS				<u>408,601</u>	<u>283,768</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 2.3.22 and were signed on its behalf by:


J Driver - Trustee

The notes form part of these financial statements

Breakthrough U.K. Ltd**Notes to the Statement of Cash Flows
for the Year Ended 31 March 2021****1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	124,833	(77,987)
Adjustments for:		
Depreciation charges	5,783	6,358
Gain on investments	(22,048)	(1,824)
Interest received	(2,255)	(2,984)
Increase in debtors	(69,893)	(28,234)
Increase in creditors	<u>3,120</u>	<u>59,586</u>
Net cash provided by/(used in) operations	<u>39,540</u>	<u>(45,085)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	<u>212,786</u>	<u>38,196</u>	<u>250,982</u>
	<u>212,786</u>	<u>38,196</u>	<u>250,982</u>
Total	<u>212,786</u>	<u>38,196</u>	<u>250,982</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	<u>8,455</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	<u>-</u>	<u>26,614</u>

Breakthrough U.K. Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

4. INVESTMENT INCOME			
Deposit account interest	2021 £	2020 £	
	<u>2,255</u>	<u>2,984</u>	
5. INCOME FROM CHARITABLE ACTIVITIES			
Charitable activities	2021	2020	
Charitable activities	£	£	
Charitable activities	78,838	29,551	
Charitable activities	169,778	137,139	
Charitable activities	84,403	210,998	
Charitable activities	141,318	-	
Charitable activities	<u>48,030</u>	<u>-</u>	
	<u>522,367</u>	<u>377,688</u>	
6. RAISING FUNDS			
Raising donations and legacies			
Raising Funds	2021	2020	
	£	£	
	<u>851</u>	<u>24,663</u>	
7. CHARITABLE ACTIVITIES COSTS			
Training	Direct	Support	Totals
Independent living support	Costs	costs (see	
Employment	£	note 8)	£
Policy	8,886	24,614	33,500
Core	3,162	94,980	98,142
	5	16,978	16,983
	27,089	23,042	50,131
	<u>73,614</u>	<u>151,288</u>	<u>224,902</u>
	<u>112,756</u>	<u>310,902</u>	<u>423,658</u>
8. SUPPORT COSTS			
Training	Management	Governance	Totals
Independent living support	£	costs	£
Employment	24,614	-	24,614
Policy	94,980	-	94,980
Core	16,978	-	16,978
	23,042	-	23,042
	<u>149,038</u>	<u>2,250</u>	<u>151,288</u>
	<u>308,652</u>	<u>2,250</u>	<u>310,902</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	<u>5,783</u>	<u>6,357</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

11. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	<u>308,652</u>	<u>327,079</u>
	<u>308,652</u>	<u>327,079</u>

The average monthly number of employees during the year was as follows:

<u>2021</u>	<u>2020</u>
-------------	-------------

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Training	29,551	-	29,551
Independent living support	-	137,139	137,139
Employment	-	210,998	210,998
Other trading activities	26,614	-	26,614
Investment income	<u>2,984</u>	<u>-</u>	<u>2,984</u>
Total	59,149	348,137	407,286
EXPENDITURE ON			
Raising funds	24,663	-	24,663
Charitable activities			
Training	262,337	22,776	285,113
Independent living support	3,451	10,826	14,277
Employment	155,600	798	156,398
Policy	288	-	288
Other	(149,242)	155,600	6,358

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Total	297,097	190,000	487,097
Net gains on investments	<u>1,824</u>	-	<u>1,824</u>
NET INCOME/(EXPENDITURE)	(236,124)	158,137	(77,987)
Transfers between funds	<u>158,137</u>	<u>(158,137)</u>	-
Net movement in funds	(77,987)	-	(77,987)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>361,755</u>	-	<u>361,755</u>
TOTAL FUNDS CARRIED FORWARD	<u>283,768</u>	-	<u>283,768</u>

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020	306	19,150	19,456
Additions	<u>-</u>	<u>3,599</u>	<u>3,599</u>
At 31 March 2021	<u>306</u>	<u>22,749</u>	<u>23,055</u>
DEPRECIATION			
At 1 April 2020	85	14,485	14,570
Charge for year	<u>31</u>	<u>5,752</u>	<u>5,783</u>
At 31 March 2021	<u>116</u>	<u>20,237</u>	<u>20,353</u>
NET BOOK VALUE			
At 31 March 2021	<u>190</u>	<u>2,512</u>	<u>2,702</u>
At 31 March 2020	<u>221</u>	<u>4,665</u>	<u>4,886</u>

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2020	
Revaluations	97,448
	<u>22,048</u>
At 31 March 2021	<u>119,496</u>
NET BOOK VALUE	
At 31 March 2021	<u>119,496</u>
At 31 March 2020	<u>97,448</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2021 is represented by:

	Listed investments £
Valuation in 2020	(38,137)
Valuation in 2021	22,048
Cost	<u>135,585</u>
	<u>119,496</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	89,554	17,143
Prepayments and accrued income	<u>8,573</u>	<u>11,091</u>
	<u>98,127</u>	<u>28,234</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	10,297	5,882
Social security and other taxes	4,536	7,284
Other creditors	1,863	3,594
Accruals and deferred income	<u>46,010</u>	<u>42,826</u>
	<u>62,706</u>	<u>59,586</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

17. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	283,768	(166,016)	290,849	408,601
Training	-	45,338	(45,338)	-
	283,768	(120,678)	245,511	408,601
Restricted funds				
Employment	-	67,420	(67,420)	-
Independent living support	-	71,559	(71,559)	-
Restricted	-	15,925	(15,925)	-
policy	-	90,607	(90,607)	-
	-	245,511	(245,511)	-
TOTAL FUNDS	283,768	124,833	-	408,601

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	39,214	(227,278)	22,048	(166,016)
Training	78,838	(33,500)	-	45,338
	118,052	(260,778)	22,048	(120,678)
Restricted funds				
Employment	84,403	(16,983)	-	67,420
Independent living support	169,779	(98,220)	-	71,559
Restricted	19,525	(3,600)	-	15,925
policy	141,318	(50,711)	-	90,607
	415,025	(169,514)	-	245,511
TOTAL FUNDS	533,077	(430,292)	22,048	124,833

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	361,755	(85,337)	7,350	283,768
Training	-	(150,787)	150,787	-
	361,755	(236,124)	158,137	283,768
Restricted funds				
Employment	-	54,599	(54,599)	-
Independent living support	-	126,314	(126,314)	-
Training - Restricted	-	(22,776)	22,776	-
	-	158,137	(158,137)	-
TOTAL FUNDS	<u>361,755</u>	<u>(77,987)</u>	<u>-</u>	<u>283,768</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	59,148	(146,309)	1,824	(85,337)
Training	1	(150,788)	-	(150,787)
	59,149	(297,097)	1,824	(236,124)
Restricted funds				
Employment	210,997	(156,398)	-	54,599
Independent living support	137,140	(10,826)	-	126,314
Training - Restricted	-	(22,776)	-	(22,776)
	348,137	(190,000)	-	158,137
TOTAL FUNDS	<u>407,286</u>	<u>(487,097)</u>	<u>1,824</u>	<u>(77,987)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	361,755	(251,353)	298,199	408,601
Training	-	(105,449)	105,449	-
	361,755	(356,802)	403,648	408,601
Restricted funds				
Employment	-	122,019	(122,019)	-
Independent living support	-	197,873	(197,873)	-
Training - Restricted	-	(22,776)	22,776	-
Restricted policy	-	15,925	(15,925)	-
	-	90,807	(90,807)	-
	-	403,648	(403,648)	-
TOTAL FUNDS	<u>361,755</u>	<u>46,846</u>	<u>-</u>	<u>408,601</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	98,362	(373,587)	23,872	(251,353)
Training	78,839	(184,288)	-	(105,449)
	177,201	(557,875)	23,872	(356,802)
Restricted funds				
Employment	295,400	(173,381)	-	122,019
Independent living support	306,919	(109,046)	-	197,873
Training - Restricted	-	(22,776)	-	(22,776)
Restricted policy	19,525	(3,600)	-	15,925
	141,318	(50,711)	-	90,607
	763,162	(359,514)	-	403,648
TOTAL FUNDS	<u>940,363</u>	<u>(917,389)</u>	<u>23,872</u>	<u>46,846</u>

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Breakthrough U.K. Ltd**Detailed Statement of Financial Activities**
for the Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,455	-
Other trading activities		
Fundraising events	-	26,614
Investment income		
Deposit account interest	2,255	2,984
Charitable activities		
Charitable activities	<u>522,367</u>	<u>377,688</u>
Total incoming resources	533,077	407,286
EXPENDITURE		
Raising donations and legacies		
Raising Funds	851	24,663
Charitable activities		
Charitable activities	112,756	125,097
Other		
Depreciation of tangible fixed assets	5,783	6,358
Support costs		
Management		
Wages	308,652	327,079
Governance costs		
Accountancy and legal fees	<u>2,250</u>	<u>3,900</u>
Total resources expended	<u>430,292</u>	<u>487,097</u>
Net income/(expenditure) before gains and losses	102,785	(79,811)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>22,048</u>	<u>1,824</u>
Net income/(expenditure)	<u>124,833</u>	<u>(77,987)</u>

This page does not form part of the statutory financial statements