

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**

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<b>TRUSTEES</b>	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)
<b>CEO</b>	M Scattergood
<b>COMPANY SECRETARY</b>	P A Berry
<b>REGISTERED OFFICE</b>	132 – 134 Great Ancoats Street Manchester M4 6DE
<b>REGISTERED COMPANY NUMBER</b>	03479742 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1078009
<b>INDEPENDENT EXAMINER</b>	Clarity Accountants 1st Floor 107 Lees Road Oldham United Kingdom Lancashire OL4 1JW
<b>SOLICITORS</b>	Trowers and Hamlins 55 Princess Street Manchester M2 4EW
<b>INVESTMENT ADVISERS</b>	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				
- total disabled people receiving Pre-employment and Independent Living support	40	37	40	57
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**

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#### **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 to 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**

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#### **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**

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#### **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  
Whitmoor Youth and Community Centre Woodhouse Park Lifestyle Centre

**Breakthrough U.K. Ltd**

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

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**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**

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**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	8,455	-	8,455	-
<b>Charitable activities</b>					
Training	5	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>
<b>Total</b>		118,052	415,025	533,077	407,286
<b>EXPENDITURE ON</b>					
Raising funds	6	271	580	851	24,663
<b>Charitable activities</b>					
Training	7	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>
<b>Total</b>		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>
<b>NET INCOME/(EXPENDITURE)</b>		(120,678)	245,511	124,833	(77,987)
<b>Transfers between funds</b>	17	<u>245,511</u>	<u>(245,511)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		124,833	-	124,833	(77,987)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>283,768</u>	<u>-</u>	<u>283,768</u>	<u>361,755</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>Cash flows from operating activities</b>			
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>
<b>Cash flows from investing activities</b>			
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>
<b>Change in cash and cash equivalents in the reporting period</b>		38,196	(26,008)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>212,786</u>	<u>238,794</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<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 £
<b>FIXED ASSETS</b>					
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
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	16	(62,706)	-	(62,706)	(59,586)
<b>NET CURRENT ASSETS</b>		<u>286,403</u>	<u>-</u>	<u>286,403</u>	<u>181,434</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		408,601	-	408,601	283,768
<b>NET ASSETS</b>		<u>408,601</u>	<u>-</u>	<u>408,601</u>	<u>283,768</u>
<b>FUNDS</b>	17				
Unrestricted funds				<u>408,601</u>	<u>283,768</u>
<b>TOTAL FUNDS</b>				<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 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	124,833	(77,987)
<b>Adjustments for:</b>		
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>
<b>Net cash provided by/(used in) operations</b>	<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 £
<b>Net cash</b>			
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>
<b>Total</b>	<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**

<b>4. INVESTMENT INCOME</b>			
Deposit account interest	2021 £	2020 £	
	<u>2,255</u>	<u>2,984</u>	
<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>			
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>	
<b>6. RAISING FUNDS</b>			
<b>Raising donations and legacies</b>			
Raising Funds	2021	2020	
	£	£	
	<u>851</u>	<u>24,663</u>	
<b>7. CHARITABLE ACTIVITIES COSTS</b>			
Training	Direct	Support	Totals
Independent living support	Costs	costs (see	
Employment	£	note 8)	£
Policy	8,886	£	33,500
Core	3,162	24,614	98,142
	5	94,980	16,983
	27,089	16,978	50,131
	<u>73,614</u>	<u>23,042</u>	<u>224,902</u>
	<u>112,756</u>	<u>151,288</u>	
		<u>310,902</u>	<u>423,658</u>
<b>8. SUPPORT COSTS</b>			
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>

**Breakthrough U.K. Ltd****Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021****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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
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>
<b>Total</b>	<b>59,149</b>	<b>348,137</b>	<b>407,286</b>
<b>EXPENDITURE ON</b>			
Raising funds	24,663	-	24,663
<b>Charitable activities</b>			
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 £
<b>Total</b>	297,097	190,000	487,097
Net gains on investments	<u>1,824</u>	-	<u>1,824</u>
<b>NET INCOME/(EXPENDITURE)</b>	(236,124)	158,137	(77,987)
<b>Transfers between funds</b>	<u>158,137</u>	<u>(158,137)</u>	-
<b>Net movement in funds</b>	(77,987)	-	(77,987)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>361,755</u>	-	<u>361,755</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>283,768</u>	-	<u>283,768</u>

**13. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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 £
<b>MARKET VALUE</b>	
At 1 April 2020	
Revaluations	97,448
	<u>22,048</u>
At 31 March 2021	<u>119,496</u>
<b>NET BOOK VALUE</b>	
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 £
<b>Unrestricted funds</b>				
General fund	283,768	(166,016)	290,849	408,601
Training	-	45,338	(45,338)	-
	283,768	(120,678)	245,511	408,601
<b>Restricted funds</b>				
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)	-
<b>TOTAL FUNDS</b>	<b>283,768</b>	<b>124,833</b>	<b>-</b>	<b>408,601</b>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
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)
<b>Restricted funds</b>				
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
<b>TOTAL FUNDS</b>	<b>533,077</b>	<b>(430,292)</b>	<b>22,048</b>	<b>124,833</b>

**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 £
<b>Unrestricted funds</b>				
General fund	361,755	(85,337)	7,350	283,768
Training	-	(150,787)	150,787	-
	361,755	(236,124)	158,137	283,768
<b>Restricted funds</b>				
Employment	-	54,599	(54,599)	-
Independent living support	-	126,314	(126,314)	-
Training - Restricted	-	(22,776)	22,776	-
	-	158,137	(158,137)	-
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	59,148	(146,309)	1,824	(85,337)
Training	1	(150,788)	-	(150,787)
	59,149	(297,097)	1,824	(236,124)
<b>Restricted funds</b>				
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
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	361,755	(251,353)	298,199	408,601
Training	-	(105,449)	105,449	-
	361,755	(356,802)	403,648	408,601
<b>Restricted funds</b>				
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)	-
<b>TOTAL FUNDS</b>	<b>361,755</b>	<b>46,846</b>	<b>-</b>	<b>408,601</b>

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 £
<b>Unrestricted funds</b>				
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)
<b>Restricted funds</b>				
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
<b>TOTAL FUNDS</b>	<b>940,363</b>	<b>(917,389)</b>	<b>23,872</b>	<b>46,846</b>

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

This page does not form part of the statutory financial statements