

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

Clarity Accountants
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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 been 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 is 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.

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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.

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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:-

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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.

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.

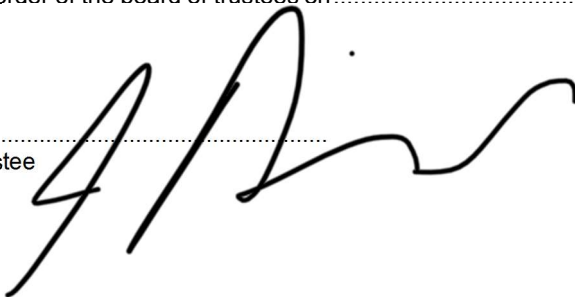
Independent Examiner

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	<u>-</u>	<u>56,511</u>	<u>(12,206)</u>	<u>44,305</u>
	283,768	(319,855)	406,821	370,734
Restricted funds				
Employment	-	134,002	(134,002)	-
Independent living support	-	131,131	(131,131)	-
Restricted	-	6,325	(6,325)	-
policy	<u>-</u>	<u>135,363</u>	<u>(135,363)</u>	<u>-</u>
	<u>-</u>	<u>406,821</u>	<u>(406,821)</u>	<u>-</u>
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	<u>123,143</u>	<u>(66,632)</u>	<u>-</u>	<u>56,511</u>
	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	19,525	(13,200)	-	6,325
policy	<u>256,477</u>	<u>(121,114)</u>	<u>-</u>	<u>135,363</u>
	<u>889,793</u>	<u>(482,972)</u>	<u>-</u>	<u>406,821</u>
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