

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

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

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

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Breakthrough U.K. Ltd

Reference and Administrative Details
for the Year Ended 31 March 2023

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

Breakthrough U.K. Ltd

Report of the Trustees
for the Year Ended 31 March 2023

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

Direct Delivery Services

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

Community Connecting

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

Health Connecting

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

Pathways

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

Employment

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

Policy, Influence and Engagement Projects

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

GM Mayoral Disability Panel

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

Manchester Disability Collaborative

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

Community Health Engagement and Sounding Board

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

COVID Health Equity Group

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

Accessible Information Standard Project

Breakthrough U.K. Ltd

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

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

Individual Placement and Support (IPS) research with Strathclyde University

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

Research | IPS Beyond SMI

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

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

External Training

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

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

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

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

Client Forum

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

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

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

Long COVID Engagement

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

Good Employment Charter Toolkit and Event

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

Deaf and Disabled People's Mental Wellbeing in Greater Manchester

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

Breakthrough U.K. Ltd

Report of the Trustees for the Year Ended 31 March 2023

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

Easy Read Version of the Report:

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

Peer Group

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

Salford DPO development work

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

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

Workforce and Premises

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

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

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

Financial Review

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

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

Reserves

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

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

Public Benefit Statement

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Breakthrough U.K. Ltd

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

Structure, governance and management

Governing instrument

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

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

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

Directors/Trustees

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

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

Organisational structure

The Board of Directors/Charity Trustees

Chief Executive

Company Management Team

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

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

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

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

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

Sub Groups

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

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

Statement of trustees' responsibilities

The Trustees (who are also the Directors of Breakthrough UK Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Breakthrough U.K. Ltd

Report of the Trustees
for the Year Ended 31 March 2023

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

make judgements and estimates that are reasonable and prudent;

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

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

In so far as the trustees are aware:

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

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

Independent Examiner

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

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

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


.....
D Coulter - Trustee

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



Joanne M. Elliott FCA BFP FMAAT

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

Date: 24/1/24

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

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

The notes form part of these financial statements

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

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

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

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

The trustees acknowledge their responsibilities for

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

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

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


D Coulter - Trustee

The notes form part of these financial statements

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

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

The notes form part of these financial statements

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

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

Taxation

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

Fund accounting

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

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

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

2. DONATIONS AND LEGACIES

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

3. INVESTMENT INCOME

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

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

5. RAISING FUNDS**Other trading activities**

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

6. CHARITABLE ACTIVITIES COSTS

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

7. SUPPORT COSTS

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

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

8. NET INCOME/(EXPENDITURE)

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

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

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

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

	2023	2022
	24	27
Management and administration staff		

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

12. TANGIBLE FIXED ASSETS

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

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

13. FIXED ASSET INVESTMENTS

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

There were no investment assets outside the UK.

Cost or valuation at 31 March 2023 is represented by:

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

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

16. MOVEMENT IN FUNDS

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

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

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

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

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	50,191	(261,576)	1,035	(210,350)
Training	44,305	(33,132)	-	11,173
	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	-	(9,600)	-	(9,600)
policy	115,159	(70,403)	-	44,756
	474,768	(313,458)	-	161,310
TOTAL FUNDS	569,264	(608,166)	1,035	(37,867)

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

16. MOVEMENT IN FUNDS - continued

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

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

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

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

17. RELATED PARTY DISCLOSURES

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

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

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

This page does not form part of the statutory financial statements