

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

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

	<b>Page</b>
<b>Reference and Administrative Details</b>	<b>1</b>
<b>Report of the Trustees</b>	<b>2 to 8</b>
<b>Independent Examiner's Report</b>	<b>9</b>
<b>Statement of Financial Activities</b>	<b>10</b>
<b>Statement of Financial Position</b>	<b>11</b>
<b>Statement of Cash Flows</b>	<b>12</b>
<b>Notes to the Statement of Cash Flows</b>	<b>13</b>
<b>Notes to the Financial Statements</b>	<b>14 to 21</b>
<b>Detailed Statement of Financial Activities</b>	<b>22</b>

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

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

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

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

### **Policy, Influence and Engagement Projects**

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

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

### **Manchester Disability Collaborative**

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

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

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

### **Foundations for Change Phase 2**

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

Phase 2 in 2023/24 went on to:

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

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

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

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

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

### **Factory International Disabled People's Engagement Group (DPEG)**

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

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

### **Manchester Lived Experience Leaders**

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

### **Community Health Equity and Sounding Board**

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

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

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

### **Community Diagnostic Centres Information Project**

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

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

### **Disabled Persons Discovery Project**

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

### **Accessible Information Standard Project**

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

### **Individual Placement and Support (IPS) research with Strathclyde University**

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

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

### **Training for Organisations**

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

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

### **"Targeted engagement and co-production:**

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

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

2023. We provide:

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

#### **Client Forum and Peer Group**

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

Members support each other and share experiences and information.

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

#### **Long COVID Engagement**

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

#### **Good Employment Charter Toolkit**

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

#### **GM Mayoral Disability Panel**

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

#### **Equal Edge**

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

#### **Direct Delivery Services**

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

#### **Community Connecting**

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

#### **Diverse Works**

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

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

**Workforce and Premises**

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

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



## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

#### **Structure, governance and management**

#### **Governing instrument**

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

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

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

#### **Directors/Trustees**

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

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

#### **Organisational structure**

The Board of Directors/Charity Trustees

Chief Executive

Company Management Team

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

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

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

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

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

#### **Sub Groups**

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

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

#### **Statement of trustees' responsibilities**

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

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

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

make judgements and estimates that are reasonable and prudent;

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

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

In so far as the trustees are aware:

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

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

#### **Independent Examiner**

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

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

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



.....  
D Coulter - Trustee

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

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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



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

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

Date: 3<sup>rd</sup> June 2025

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

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

The notes form part of these financial statements

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

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

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

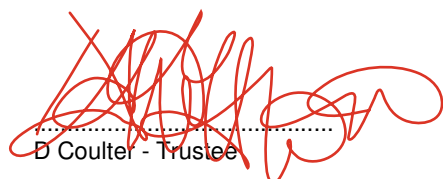
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

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

  
D Coulter - Trustee

The notes form part of these financial statements

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

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

The notes form part of these financial statements

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

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

**2. ANALYSIS OF CHANGES IN NET FUNDS**

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

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

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

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

**Taxation**

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

**Fund accounting**

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

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

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

**2. DONATIONS AND LEGACIES**

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

**3. INVESTMENT INCOME**

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



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

**4. INCOME FROM CHARITABLE ACTIVITIES**

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

**5. RAISING FUNDS**

**Other trading activities**

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

**6. CHARITABLE ACTIVITIES COSTS**

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

**7. SUPPORT COSTS**

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

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

**8. NET INCOME/(EXPENDITURE)**

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

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

**9. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**10. STAFF COSTS**

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

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

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

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

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

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

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

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

**12. TANGIBLE FIXED ASSETS**

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

**13. FIXED ASSET INVESTMENTS**

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

There were no investment assets outside the UK.

Cost or valuation at 31 March 2024 is represented by:

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

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

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

**16. MOVEMENT IN FUNDS**

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

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

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

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

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

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

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

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

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

**16. MOVEMENT IN FUNDS - continued**

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

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

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

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

**17. RELATED PARTY DISCLOSURES**

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

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

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