

Operational Narrative for 24/25 Trustee Report

Achievements and Performance

Charitable Activities

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

Policy, Influence and Engagement Projects

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

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

Manchester Disability Collaborative

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

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

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

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

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

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

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

Factory International Disabled People's Engagement Group (DPEG)

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

Manchester Lived Experience Leaders

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

Community Health Equity and Disabled People's Sounding Board

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

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

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

Coproduction with Strathclyde University and partners

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

Training for Organisations

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

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

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

GM Mayoral Disability Panel

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

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

Personal Budget Solutions

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

Equal Edge

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

Direct Delivery Services

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

Diverse Works

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

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

Workforce and Premises

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

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

Significant redundancies this year have impacted on organisational capacity.

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

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

Clarity Accountants & Tax Advisors
1st Floor 107 Lees Road
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Breakthrough U.K. Ltd

Reference and Administrative Details
for the Year Ended 31 March 2025

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Structure, governance and management

Governing instrument

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

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

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

Directors/Trustees

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

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

Organisational structure

The Board of Directors/Charity Trustees

Chief Executive

Company Management Team

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

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

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

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

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

Sub Groups

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

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

Statement of trustees' responsibilities

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

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

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

make judgements and estimates that are reasonable and prudent;

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

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

In so far as the trustees are aware:

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

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

Independent Examiner

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

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

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



.....
D Coulter - Trustee

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

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

Date:

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

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

The notes form part of these financial statements

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

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

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

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

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on10th March 2026..... and were signed on its behalf by:



D Coulter - Trustee

The notes form part of these financial statements

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

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

The notes form part of these financial statements

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

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

Taxation

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

Fund accounting

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

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

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

2. DONATIONS AND LEGACIES

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

3. INVESTMENT INCOME

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

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

5. RAISING FUNDS

Other trading activities

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

6. CHARITABLE ACTIVITIES COSTS

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

7. SUPPORT COSTS

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

8. NET INCOME/(EXPENDITURE)

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

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

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

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

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

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

12. TANGIBLE FIXED ASSETS

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

13. FIXED ASSET INVESTMENTS

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

There were no investment assets outside the UK.

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

13. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 March 2025 is represented by:

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

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

16. MOVEMENT IN FUNDS

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

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

16. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

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

16. MOVEMENT IN FUNDS - continued

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

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

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

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

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

16. MOVEMENT IN FUNDS - continued

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

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

17. RELATED PARTY DISCLOSURES

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

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

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

This page does not form part of the statutory financial statements