

# BREAKING BARRIERS NW

England & Wales · Charity number 1153249

## Details

---

**Other names** BB

**Status** Registered

**Legal form** Other

**Registered** 2013-08-06

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Unit 22  
The Market Place  
Knowsley Street  
The Market Place  
Bolton  
BL1 2AL

**Phone** 07717434840

**Email** [breakbarriers3@gmail.com](mailto:breakbarriers3@gmail.com)

**Website** [www.breakingbarriersnw.com](http://www.breakingbarriersnw.com)

## Activities

---

**Objects:** 'THE CHARITY'S OBJECTS ("THE OBJECTS") ARE:TO RELIEVE SICKNESS AND DISTRESS OF CHILDREN AND YOUNG PEOPLE (AGES 0-25) AND THEIR FAMILIES AND CARERS WITH SOCIAL/COMMUNICATION REQUIREMENTS, IN PARTICULAR BUT NOT EXCLUSIVELY BY:PROVIDING A (NW) REGIONAL TELEPHONE HELPLINE STAFFED BY TRAINED VOLUNTEERS ABLE TO OFFER SUPPORT, ADVISE AND SIGNPOST.DEVELOP AND DELIVER APPROPRIATE BESPOKE TRAINING MATERIAL TO FAMILIES AND THE WIDER COMMUNITY.WORK TOWARDS CHALLENGING AND REMOVING SOCIAL BARRIERS AND PROMOTE INCLUSION FOR CHILDREN AND YOUNG PEOPLE WITH SOCIAL/COMMUNICATION REQUIREMENTS.FOR THE PURPOSE OF THIS OBJECT 'SOCIAL/COMMUNICATION REQUIREMENTS' INCLUDE AUTISM, ASPERGER'S SYNDROME, TOURETTE'S SYNDROME, OCD, ODD, ADHD, ADD, CEREBRAL PALSY, DOWNS SYNDROME, FRAGILE X SYNDROME, SELECTIVE MUTISM, SOME WHEELCHAIR USERS AND PEOPLE WITH HEARING IMPAIRMENTS.

**Activities:** We support and empower disabled children and young people aged 0-25 and their families. By offering advice, signposting and listening. We develop and deliver bespoke training material to families and the wider community. We work towards challenging and removing social barriers and promote inclusion for

disabled children and young people and equality of opportunity for all.

## Classification

---

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability
- **Who:** Children/young People, People With Disabilities

## Geography

---

- Bolton
- Lancashire
- Salford City
- Wigan

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£173,497	£190,124	-	-
2024-03-31	£189,882	£198,968	-	-
2023-03-31	£148,746	£156,910	-	-
2022-03-31	£146,000	£118,000	-	-
2021-03-31	£51,772	£54,911	-	-

## Trustees

---

Name	Role	Appointed
Bethany Claire Mather		2023-09-01
Catherine Bamford		2017-05-18
Matthew Haselden		2023-01-23

**BREAKING BARRIERS NW**

England & Wales - Charity number 1153249

---

# Accounts

---

# **BREAKING BARRIERS NW**

An Unincorporated Registered Charity No: 1153249

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

<b>CONTENTS</b>	<b>PAGE</b>
Charity Information	1
Trustees' Report	2
Accountant's Report	3
Accounting Policies	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7
Detailed Income and Expenditure Account	8

**DonnellyBentley Limited**  
**Chartered Accountants and Registered Auditor**  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**CHARITY INFORMATION**

**FOR THE YEAR ENDED 31 MARCH 2025**

*TRUSTEES:*

Mrs C Bamford  
Mr M Haselden  
Mrs B Mather

*REGISTERED CHARITY NUMBER:*

1153249

*PRINCIPAL ADDRESS:*

Unit 22  
The Market Place  
Knowsley Street  
Bolton  
BL1 2AL

*BANKERS:*

Royal Bank of Scotland  
Drummond House (GH) Branch  
Customer Service Centre  
Drummond House  
1 Redheughs Avenue  
Edinburgh  
EH12 9JN

*REPORTING ACCOUNTANTS:*

DonnellyBentley Ltd  
Chartered Accountants and  
Registered Auditor  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

**BREAKING BARRIERS NW**  
**An Unincorporated Registered Charity No: 1153249**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out on pages 4 to 4.2 and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Breaking Barriers NW is constituted under a Trust Deed dated 26 November 2012 and is a registered charity no. 1153249. The Trust is non-profit making and is governed by a Management Committee. Its Trustees are volunteers.

*Recruitment and Training of Trustees*

The trustees are appointed by the members of the organisation at the Annual General Meeting and the trustees have the power under the governing documents to co-opt individuals who support the objects of the organisation to fill vacancies on the Board of Management.

As part of their induction, new trustees are provided with information about the charity, the management structure, its history and working practices. In addition, they are also provided with extracts of the Trust Deed plus information from the Charity Commission regarding the duties and responsibilities of trustees.

**OBJECTIVES AND ACTIVITIES**

Breaking Barriers NW was established to relieve sickness and distress of children and young people (ages 0-25) and their families and carers with social/communication requirements, in particular but not exclusively by;

- Working to relieve the needs and to promote, improve and advance the emotional well being of parents, carers and families of children and young people (ages 0-25) with social/communication requirements. By such charitable needs as the trustees see fit.
- To work towards challenging and removing social barriers and promote inclusion for all.

Breaking Barriers NW provides this service to disabled children and young people regardless of impairment.

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**PUBLIC BENEFIT**

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future events. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set, both through the use of unrestricted and restricted funds. The use of restricted funds is detailed on page 7.1.

**ACHIEVEMENTS AND PERFORMANCE**

The accounting period 24/25 was extremely challenging time for us as a Charity. Funding streams were fewer and our annual income saw us fall into the gap between fund available to small and medium sized Charities.

Thanks to several successful funding bids (and re-commissioning from Bolton Together and Bolton Council) we embarked on new projects and delivery which increased our reach further and brought new opportunities and training.

The reach of the listening and peer to peer parent support programme was increased and extended and both are well attended with the counselling service needing a short waiting list. The service provides a less clinical setting for Disabled children and young people with SEND who may respond better and feel more comfortable in the atmosphere created in our unit.

Social Media continues to be lively and popular with reach increasing to just over 2K families across the NW region. We retain close relationships with other Bolton organisations and so can effectively and quickly signpost on if we are not best fit for need.

Groups and clubs are well attended, and we embarked on a diversification of offer to meet the need of families during school holidays. This was again funded by the HAF scheme (Holiday and Food).

The adult support group meets every month on the last Saturday and is popular.

**BREAKING BARRIERS NW**  
**An Unincorporated Registered Charity No: 1153249**

**REPORT OF THE TRUSTEES (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**INVESTMENT POLICY**

Investment decisions are made by the Management Committee.

**FINANCIAL REVIEW**

	£
The deficit for the year was	(16,627)
To which is added the surplus brought forward	<u>26,214</u>
Leaving a surplus carried forward of	<u>9,587</u>

As of 31 March 2025, the unrestricted fund was in deficit. This was a short-term problem and was resolved in April 2025 when the charity received a further unrestricted grant. The charity continues to monitor unrestricted funding and spending to minimise the risk of this recurring.

The Charity has little in the way of fixed running costs and all financial decisions and control are with the Management Committee. A specific minimum value of reserves is not necessary, the current policy being to maintain sufficient cash flow for known commitments.

**TRUSTEES**

The Trustees who served during the period are listed below:

**31 March 2025**  
 Mr M Haselden  
 Mrs C Bamford  
 Mrs B Mather

**31 March 2024**  
 Mr M Haselden  
 Mrs C Bamford  
 Mrs B Mather

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and;

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

**INDEPENDENT EXAMINER**

A resolution will be proposed at the Annual General Meeting to reappoint Mr A J Shallcross of DonnellyBentley Chartered Accountants as independent examiner to the charity.

The Trustees consider that for the period ended 31 March 2025 the charity was entitled to exemption from a statutory audit under Section 144(2) of the Charities Act 2011.

APPROVED BY THE TRUSTEES AND  
SIGNED ON BEHALF OF THE TRUSTEES BY:



Mr M Haselden – Trustee

20<sup>th</sup> January 2026

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BREAKING BARRIERS NW**

**FOR THE YEAR ENDED 31 MARCH 2025**

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 4 to 7.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BREAKING BARRIERS NW (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



*Donnelly Bentley Ltd.*

Adam Shallcross ACA  
DONNELLYBENTLEY  
Chartered Accountants  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

20<sup>th</sup> January 2026

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**ACCOUNTING POLICIES**

**FOR THE YEAR ENDED 31 MARCH 2025**

The principal policies adopted in the Financial Statements are set out below.

**BASIS OF ACCOUNTING**

The financial statements have been prepared under the historic cost convention and the going concern basis.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: SORP 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) – (Charities SORP 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Breaking Barriers NW meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

**FUND ACCOUNTING**

Unrestricted funds represent the accumulated funds of the charity that are not subject to any restrictions regarding their use and are available in the furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by the funders. Details of the balances on restricted funds at the period end are set out in note 11 to the accounts.

**INCOMING RESOURCES**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income includes grants in respect of revenue and capital items.

**RESOURCES EXPENDED**

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**ACCOUNTING POLICIES (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**INVESTMENT INCOME**

Investment income is accounted for in the period in which the charity is entitled to receipt.

**TAXATION**

No provision has been made for taxation as exemption from taxation is being granted by the Inland Revenue under the provisions of Section 505 of the Income and Corporation Taxes Act 1988. This is subject to the continuing fulfilment of the requirements of that section that income is applicable and applied to charitable purposes only.

**VAT ACCOUNTING**

The Charity is not liable to be registered for VAT. Irrecoverable VAT on expenditure is not analysed separately but attributed to the category of expenditure on which it is incurred.

**TANGIBLE FIXED ASSETS**

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

Fixtures, fittings and equipment – 20% on cost

Leasehold improvements – 20% on cost

Motor vehicles – 25% on cost

**STOCK**

Stock is stated at the lower of cost and net realisable value.

**DEBTORS**

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

**CASH AT BANK AND IN HAND**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**CREDITORS AND PROVISIONS**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

**CASH FLOW STATEMENTS**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company under the Companies Act 2006. The Board of Management have elected to take advantage of the exemption under Update Bulletin 1 of the Charities SORP (FRS 102) not to prepare a cash flow statement.

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**ACCOUNTING POLICIES (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**GOING CONCERN**

The trustees have reviewed the circumstances of Breaking Barriers NW and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The trustees are of the view that the charity is a going concern.

**JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of these financial statements require certain judgements, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No : 1153249

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 MARCH 2025**

	Note	General Fund	Designated Fund	Restricted Funds	Total Year End 31/03/2025	Total Year End 31/03/2024
		£		£	£	£
<b>INCOME AND EXPENDITURE</b>						
<b>Income and Endowments from:</b>						
<i>Voluntary Income:</i>						
Breaking Barriers - General		36,087	-	-	36,087	35,814
Awards 4 All		-	-	-	-	10,000
Lancs Wildlife Trust - Food for Thought		-	-	-	-	4,510
Abbvie		-	-	-	-	2,500
Groundwork		2,000	-	-	2,000	-
Neighbourly Foundation		10,000	-	-	10,000	-
Postcode Trust		25,000	-	-	25,000	-
Charity Shop		-	5,150	-	5,150	7,510
Bolton MBC		-	-	-	-	1,275
Bolton Together - Food for Thought		-	-	-	-	2,669
Bolton Together - HAF Easter		-	-	3,682	3,682	7,097
Bolton Together - HAF Summer		-	-	12,353	12,353	13,057
Bolton Together - HAF Winter		-	-	3,949	3,949	4,932
Bolton Together - Rumworth		-	-	-	-	5,000
Bolton Together - Thrive		-	-	27,210	27,210	-
Bolton Together - Parenting Peer		-	-	19,790	19,790	14,500
Bolton Together - Counselling		-	-	27,070	27,070	31,000
National Lottery - Cost of Living		1,206	-	-	1,206	50,012
<b>Total Income</b>	1	<u>74,293</u>	<u>5,150</u>	<u>94,054</u>	<u>173,497</u>	<u>189,876</u>
<b>Expenditure on:</b>						
Charitable Activities	3	90,611	4,739	92,374	187,724	197,288
Governance Costs	4	2,400	-	-	2,400	1,680
<b>Total Expenditure</b>		<u>93,011</u>	<u>4,739</u>	<u>92,374</u>	<u>190,124</u>	<u>198,968</u>
<b>Net Income/(Expenditure) for the Year Before Transfers</b>	2	(18,718)	411	1,680	(16,627)	(9,092)
<b>Transfers Between Funds</b>		(3,257)	(341)	3,598	-	-
<b>Grants Returned</b>		-	-	-	-	-
<b>Net Movement in Funds for the Year</b>		(21,975)	70	5,278	(16,627)	(9,092)
Fund Balances B/Fwd at 01 April 2024		10,832	5,064	10,318	26,214	35,306
Fund Balances C/Fwd at 31 March 2025		<u>(11,143)</u>	<u>5,134</u>	<u>15,596</u>	<u>9,587</u>	<u>26,214</u>

The General Fund is unrestricted

The Designated Fund represents the operation of a charity shop and is unrestricted.

Analysis of Restricted Funds is shown on page 5.1.

There are no other gains or losses other than those noted above and therefore no separate statement of total recognised gains and losses has been prepared.

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No : 1153249

**STATEMENT OF FINANCIAL ACTIVITIES**

**ANALYSIS OF RESTRICTED FUNDS FOR THE YEAR ENDED 31 MARCH 2025**

	Awards 4 All	Thrive	HAF Easter	HAF Summer	HAF Winter	Counselling	Parenting Peer	Total as per Page 5
	£	£	£	£	£	£	£	£
<b>INCOME</b>								
<b>Income and Endowments from:</b>								
Grants	-	27,210	3,682	12,353	3,949	27,070	19,790	94,054
Voluntary income	-	-	-	-	-	-	-	-
Provision of activities	-	-	-	-	-	-	-	-
<b>Total Income</b>	-	27,210	3,682	12,353	3,949	27,070	19,790	94,054
<b>Expenditure on:</b>								
Charitable Activities	5,552	28,640	3,104	13,121	2,453	22,181	17,322	92,374
<b>Total Expenditure</b>	5,552	28,640	3,104	13,121	2,453	22,181	17,322	92,374
<b>Net Income/(Expenditure) for the year</b>	(5,552)	(1,430)	578	(769)	1,496	4,889	2,468	1,680
Transfers Between Funds	3,865	1,038	(578)	769	(1,496)	-	-	3,598
Grants Returned	-	-	-	-	-	-	-	-
<b>Net Movement in Funds</b>	(1,687)	(392)	-	-	-	4,889	2,468	5,278
Fund Balance B/Fwd at 01 April 2024	1,687	392	-	-	-	7,494	745	10,318
<b>Fund Balance C/Fwd at 31 March 2025</b>	-	-	-	-	-	12,383	3,213	15,596

**BALANCE SHEET**

**AS AT 31 MARCH 2025**

	Note	Unrestricted funds £	Designated fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
TANGIBLE FIXED ASSETS	5	863	-	-	863	1,685
CURRENT ASSETS						
Debtors	7	-	-	-	-	1,944
Cash at bank and in hand		(9,502)	5,134	15,596	11,228	27,811
		(9,502)	5,134	15,596	11,228	29,755
CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR	8	2,504	-	-	2,504	5,226
NET CURRENT ASSETS		(12,006)	5,134	15,596	8,724	24,529
TOTAL ASSETS LESS CURRENT LIABILITIES		(11,143)	5,134	15,596	9,587	26,214
FUNDS						
Unrestricted funds	9				(11,143)	10,832
Designated fund	9				5,134	5,064
Restricted funds	9				15,596	10,318
					9,587	26,214

The financial statements on pages 4 to 7.5 were approved by the trustees and signed on their behalf by:

  
 Mr M Haselden - Trustee

20th January 2026

**BREAKING BARRIERS NW**

An Unincorporated Registered Charity No : 1098191

**NOTES TO THE FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2025

**1. INCOME**

	Unrestricted £	Designated £	Restricted £	Total 2025 £	Total 2024 £
Grants	37,000	-	94,054	131,054	146,552
Voluntary donations	24,600	-	-	24,600	27,181
Charity shop sales	-	5,150	-	5,150	7,510
Fundraising activities	2,269	-	-	2,269	-
Provision of activities	10,353	-	-	10,353	8,579
Provision of workshops	-	-	-	-	-
Bank interest received	71	-	-	71	54
	<u>74,293</u>	<u>5,150</u>	<u>94,054</u>	<u>173,497</u>	<u>189,876</u>

The income is entirely attributable to the charity's principle aims and objectives.

**2. MOVEMENT IN TOTAL FUNDS FOR THE PERIOD**

	2025 £	2024 £
This is stated after charging:		
Trustees' remuneration	-	-
Accountants' remuneration	2,400	1,680

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No : 1098191

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**3. ANALYSIS OF CHARITABLE ACTIVITIES**

	UNRESTRICTED				RESTRICTED					TOTAL	TOTAL
	General Fund	Designated fund	Awards 4 All	Thrive	HAF Easter	HAF Summer	HAF Winter	Counselling	Parenting Peer	31/03/25	31/03/24
	£	£	£	£	£	£	£	£	£	£	£
Activity provision costs	46,078	476	3,786	9,610	1,170	10,785	2,453	16,063	6,318	96,738	87,020
Wages	17,944	-	1,766	19,030	1,934	2,017	-	6,118	11,004	59,813	75,639
Administrative support	-	-	-	-	-	-	-	-	-	-	2,160
Other operating costs	26,589	4,264	-	-	-	320	-	-	-	31,172	32,469
	<u>90,611</u>	<u>4,739</u>	<u>5,552</u>	<u>28,640</u>	<u>3,104</u>	<u>13,121</u>	<u>2,453</u>	<u>22,181</u>	<u>17,322</u>	<u>187,724</u>	<u>197,288</u>

**4. GOVERNANCE COSTS**

	UNRESTRICTED				RESTRICTED					TOTAL	TOTAL
	General Fund	Designated fund	Awards 4 All	Thrive	HAF Easter	HAF Summer	HAF Winter	Counselling	Parenting Peer	31/03/25	31/03/24
	£	£	£	£	£	£	£	£	£	£	£
Accountancy	2,400	-	-	-	-	-	-	-	-	2,400	1,680
Legal and professional	-	-	-	-	-	-	-	-	-	-	-
	<u>2,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,400</u>	<u>1,680</u>

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**5. TANGIBLE FIXED ASSETS**

	Leasehold Improvements £	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total £
<b>COST</b>				
At 1 April 2024	13,454	13,046	8,500	35,000
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2025	<u>13,454</u>	<u>13,046</u>	<u>8,500</u>	<u>35,000</u>
<b>DEPRECIATION</b>				
At 1 April 2024	13,454	11,361	8,500	33,315
Charge for year	-	822	-	822
Disposals	-	-	-	-
At 31 March 2025	<u>13,454</u>	<u>12,183</u>	<u>8,500</u>	<u>34,137</u>
<b>NET BOOK VALUE</b>				
At 31 March 2025	<u>-</u>	<u>863</u>	<u>-</u>	<u>863</u>
<b>NET BOOK VALUE</b>				
At 31 March 2024	<u>-</u>	<u>1,685</u>	<u>-</u>	<u>1,685</u>

**6. STAFF COSTS**

	2025 £	2024 £
Wages and social security costs	<u>59,813</u>	<u>75,639</u>

The average number of employees during the year excluding members of the Board of Management was:

Direct wages	<u>7</u>	<u>6</u>
--------------	----------	----------

There were no employees who received total employee benefits (excluding employer pension costs) of more than £60,000.

**7. DEBTORS**

	2025 £	2024 £
Prepaid expenses	<u>-</u>	<u>1,944</u>

**BREAKING BARRIERS NW**  
**An Unincorporated Registered Charity No: 1153249**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	1,800	4,882
Social security & other taxes	704	344
	<u>2,504</u>	<u>5,226</u>

**9. ANALYSIS OF MOVEMENTS IN FUNDS IN PERIOD**

Awards for All – a 12-month project funded by the National Lottery to part fund 2 activity co-ordinator roles and cover volunteer training and expenses.

HAF – Easter, Summer and Winter to provide hot food and groups for Disabled children and young people in receipt of free school meals during holidays.

JumpXtreme – to cover costs of monthly exclusive hire at JumpXtreme in Bolton.

CVS Volunteering – a 12 month grant to provide a supported Volunteer programme.

Parent Support – grant awarded to provide 2 x weekly parent support groups

iThrive – grant awarded to facilitate a 1:1 or group based listening service for young people aged 11-19 who have SEND.

Airvault – to cover costs of monthly exclusive hire at Airvault in Westhoughton

Swimming – to cover costs of exclusive hire at Turton Pool and Lifeguard.

**10. RELATED PARTY TRANSACTIONS**

There are no related party transactions in the period.

**BREAKING BARRIERS NW**  
**An Unincorporated Registered Charity No : 1098191**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

	← RESTRICTED →								DESIGNATED UNRESTRICTED		Balance Sheet Total 31/03/25 £	Balance Sheet Total 31/03/24 £
	Awards 4 All	Thrive	HAF Easter	HAF Summer	HAF Winter	Counselling	Parenting Peer	Charity shop	General Fund			
	£	£	£	£	£	£	£	£	£			
INCOME	-	27,210	3,682	12,353	3,949	27,070	19,790	5,150	74,293	173,497	189,876	
EXPENSES	5,552	28,640	3,104	13,121	2,453	22,181	17,322	4,739	93,011	190,124	198,968	
NET INCOMING/(OUTGOING) RESOURCES	(5,552)	(1,430)	578	(769)	1,496	4,889	2,468	411	(18,718)	(16,627)	(9,092)	
GRANTS RETURNED	-	-	-	-	-	-	-	-	-	-	-	
TRANSFERS BETWEEN FUNDS	3,865	1,038	(578)	769	(1,496)	-	-	(341)	(3,257)	-	-	
NET MOVEMENT IN FUNDS	(1,687)	(392)	-	-	-	4,889	2,468	70	(21,975)	(16,627)	(9,092)	
FUND BALANCE BROUGHT FORWARD AT 1 APRIL 2024	1,687	392	-	-	-	7,494	745	5,064	10,832	26,214	35,306	
FUND BALANCE CARRIED FORWARD AT 31 MARCH 2025	-	-	-	-	-	12,383	3,213	5,134	(11,143)	9,587	26,214	

**BREAKING BARRIERS NW**

8

An Unincorporated Registered Charity No : 1098191

**DETAILED INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2025**

	<b>2025</b>		<b>2024</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME</b>				
Voluntary donations	24,599		27,181	
Grants	131,055		146,552	
Charity shop sales	5,150		7,510	
Fundraising activities	2,269		-	
Provision of activities	10,353		8,579	
Provision of workshops	-		-	
	<u>          </u>	173,426	<u>          </u>	189,822
<b>OTHER INCOME</b>				
Bank interest received	<u>      71</u>		<u>      54</u>	
		71		54
<b>OTHER OPERATING CHARGES</b>				
Training workshops	250		850	
Activity and support provision costs	96,739		87,020	
Volunteers' expenses reimbursed	2,365		2,554	
Insurance	1,944		1,693	
Heat, light and water	8,387		8,493	
Wages	59,813		75,639	
Administration support	-		2,160	
Telephone	1,579		1,526	
Printing post and stationery	1,813		311	
Travelling expenses	556		2,146	
Motor Expenses	926		1,560	
Repairs and renewals	656		5,180	
Fundraising activities	4,262		591	
Computer costs	1,559		-	
Sundry expenses	5,943		6,743	
Bank charges	111		-	
Accountancy	2,400		1,680	
Depreciation of fixtures, fittings and equipment	<u>      822</u>		<u>      822</u>	
		190,124		198,968
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<u><u>      (16,627)</u></u>		<u><u>      (9,092)</u></u>



**BREAKING BARRIERS NW**

England & Wales - Charity number 1153249

---

# Accounts

---

# **BREAKING BARRIERS NW**

An Unincorporated Registered Charity No: 1153249

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**BREAKING BARRIERS NW**  
**An Unincorporated Registered Charity No: 1153249**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

<b>CONTENTS</b>	<b>PAGE</b>
Charity Information	1
Trustees' Report	2
Accountant's Report	3
Accounting Policies	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7
Detailed Income and Expenditure Account	8

**DonnellyBentley Limited**  
**Chartered Accountants and Registered Auditor**  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**CHARITY INFORMATION**

**FOR THE YEAR ENDED 31 MARCH 2024**

*TRUSTEES:*

Mrs C Bamford  
Mr M Haselden  
Mrs B Mather

*REGISTERED CHARITY NUMBER:*

1153249

*PRINCIPAL ADDRESS:*

Commerce House  
59 Bridgeman Place  
Bolton  
BL2 1DW

*BANKERS:*

Royal Bank of Scotland  
Drummond House (GH) Branch  
Customer Service Centre  
Drummond House  
1 Redheughs Avenue  
Edinburgh  
EH12 9JN

*REPORTING ACCOUNTANTS:*

DonnellyBentley Ltd  
Chartered Accountants and  
Registered Auditor  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out on pages 4 to 4.2 and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Breaking Barriers NW is constituted under a Trust Deed dated 26 November 2012 and is a registered charity no. 1153249. The Trust is non-profit making and is governed by a Management Committee. Its Trustees are volunteers.

*Recruitment and Training of Trustees*

The trustees are appointed by the members of the organisation at the Annual General Meeting and the trustees have the power under the governing documents to co-opt individuals who support the objects of the organisation to fill vacancies on the Board of Management.

As part of their induction, new trustees are provided with information about the charity, the management structure, its history and working practices. In addition, they are also provided with extracts of the Trust Deed plus information from the Charity Commission regarding the duties and responsibilities of trustees.

**OBJECTIVES AND ACTIVITIES**

Breaking Barriers NW was established to relieve sickness and distress of children and young people (ages 0-25) and their families and carers with social/communication requirements, in particular but not exclusively by;

- Working to relieve the needs and to promote, improve and advance the emotional well being of parents, carers and families of children and young people (ages 0-25) with social/communication requirements. By such charitable needs as the trustees see fit.
- To work towards challenging and removing social barriers and promote inclusion for all.

Breaking Barriers NW provides this service to disabled children and young people regardless of impairment.

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

**PUBLIC BENEFIT**

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future events. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set, both through the use of unrestricted and restricted funds. The use of restricted funds is detailed on page 7.1.

**ACHIEVEMENTS AND PERFORMANCE**

The 23/24 accounting period was another very busy year for us as a Charity with the usual mix of financial successes and challenges.

Thanks to a successful Cost of Living bid we were able to fully restock and restructure following the hardship of lockdown and enjoyed a 3 month period without the worry of constant fundraising and bid writing.

iThrive changed the way it funded services enabling us to not only continue the 1:1 support work but also expand the project into group and drop in work. We remain the only iThrive partner working in Bolton to consistently hit all targets with the Practitioner working beyond commissioned capacity with a waiting list still to reach.

The Parent peer to peer support group is well attended every week with attendees reporting a marked improvement in mental and emotional wellbeing having had the time and space to unburden and share experiences with other parents.

Groups and activities are well attended with the frequency of new families coming along increasing steadily and we delivered HAF activities over summer, winter and easter providing over 70 families of children in receipt of free school meals with hot food during the holidays.

We continue to work closely with Bolton Together, Bolton IAS and Bolton Parent Carers.

Father Christmas was incredibly popular once more and we worked alongside Bolton Lions to collect and distribute donated toys to families in need.

Social media reach topped 3,000 and good relationships with other local organisations continued enabling swift and effective signposting whenever needed.

The sensory garden was created on the balcony off the first floor of the car park and enjoyed by many children and young people with additional sensory needs. Plants were donated by Brooklyn Landscapes and the team had some small successes growing potatoes, spinach, radishes, lettuces and herbs with the hope of cultivating more next growing season.

Units 22 and 9C continue to be welcoming and inclusive allowing those who need it to enjoy a calm space to visit, relax and re-order their world.

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

**INVESTMENT POLICY**

Investment decisions are made by the Management Committee.

**FINANCIAL REVIEW**

	£
The deficit for the year was	(9,092)
To which is added the surplus brought forward	<u>35,306</u>
Leaving a surplus carried forward of	<u>26,214</u>

The Charity has little in the way of fixed running costs and all financial decisions and control are with the Management Committee. A specific minimum value of reserves is not necessary, the current policy being to maintain sufficient cash flow for known commitments.

**TRUSTEES**

The Trustees who served during the period are listed below:

**31 March 2024**

Mr M Haselden  
Mrs C Bamford  
Mrs B Mather

**31 March 2023**

Miss J Kenyon (resigned 14/9/22)  
Mrs C Bamford  
Mr D Rolfe (resigned 22/1/23)  
Mr M Haselden (appointed 23/1/23)  
Mrs B Mather (appointed 1/9/23)  
Mr P Cowell (appointed 15/9/22,  
resigned 30/8/23)

**BREAKING BARRIERS NW**  
**An Unincorporated Registered Charity No: 1153249**

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and;

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.


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

**INDEPENDENT EXAMINER**

A resolution will be proposed at the Annual General Meeting to reappoint Mr J C Hargraves of DonnellyBentley Chartered Accountants as independent examiner to the charity.

The Trustees consider that for the period ended 31 March 2024 the charity was entitled to exemption from a statutory audit under Section 144(2) of the Charities Act 2011.

APPROVED BY THE TRUSTEES AND  
SIGNED ON BEHALF OF THE TRUSTEES BY:

  
.....  
Mr M Haselden – Trustee

20<sup>th</sup> January 2025

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BREAKING BARRIERS NW**

**FOR THE YEAR ENDED 31 MARCH 2024**

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 4 to 7.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

**BREAKING BARRIERS NW**

**An Unincorporated Registered Charity No: 1153249**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BREAKING BARRIERS NW (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J C Hargraves

J C Hargraves BA (Hons) FCA

DONNELLYBENTLEY  
Chartered Accountants  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

20<sup>th</sup> January 2025

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**ACCOUNTING POLICIES**

**FOR THE YEAR ENDED 31 MARCH 2024**

The principal policies adopted in the Financial Statements are set out below.

**BASIS OF ACCOUNTING**

The financial statements have been prepared under the historic cost convention and the going concern basis.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: SORP 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) – (Charities SORP 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Breaking Barriers NW meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

**FUND ACCOUNTING**

Unrestricted funds represent the accumulated funds of the charity that are not subject to any restrictions regarding their use and are available in the furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by the funders. Details of the balances on restricted funds at the period end are set out in note 11 to the accounts.

**INCOMING RESOURCES**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income includes grants in respect of revenue and capital items.

**RESOURCES EXPENDED**

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**BREAKING BARRIERS NW**

An Unincorporated Registered Charity No: 1153249

**ACCOUNTING POLICIES (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2024

**INVESTMENT INCOME**

Investment income is accounted for in the period in which the charity is entitled to receipt.

**TAXATION**

No provision has been made for taxation as exemption from taxation is being granted by the Inland Revenue under the provisions of Section 505 of the Income and Corporation Taxes Act 1988. This is subject to the continuing fulfilment of the requirements of that section that income is applicable and applied to charitable purposes only.

**VAT ACCOUNTING**

The Charity is not liable to be registered for VAT. Irrecoverable VAT on expenditure is not analysed separately but attributed to the category of expenditure on which it is incurred.

**TANGIBLE FIXED ASSETS**

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

Fixtures, fittings and equipment – 20% on cost

Leasehold improvements – 20% on cost

Motor vehicles – 25% on cost

**STOCK**

Stock is stated at the lower of cost and net realisable value.

**DEBTORS**

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

**CASH AT BANK AND IN HAND**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**CREDITORS AND PROVISIONS**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

**CASH FLOW STATEMENTS**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company under the Companies Act 2006. The Board of Management have elected to take advantage of the exemption under Update Bulletin 1 of the Charities SORP (FRS 102) not to prepare a cash flow statement.

**BREAKING BARRIERS NW**

An Unincorporated Registered Charity No: 1153249

**ACCOUNTING POLICIES (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2024

**GOING CONCERN**

The trustees have reviewed the circumstances of Breaking Barriers NW and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The trustees are of the view that the charity is a going concern.

**JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of these financial statements require certain judgements, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**BREAKING BARRIERS NW**

An Unincorporated Registered Charity No : 1153249

**STATEMENT OF FINANCIAL ACTIVITIES**

FOR THE YEAR ENDED 31 MARCH 2024

	Note	General Fund	Designated Fund	Restricted Funds	Total Year End 31/03/2024	Total Year End 31/03/2023
		£		£	£	£
<b>INCOME AND EXPENDITURE</b>						
<b>Income and Endowments from:</b>						
<i>Voluntary Income:</i>						
Breaking Barriers - General		35,716	-	98	35,814	31,057
Awards 4 All		-	-	10,000	10,000	10,000
Lancs Wildlife Trust - Food for Thought		-	-	4,510	4,510	4,510
Abbvie		-	-	2,500	2,500	-
Charity Shop		-	7,510	-	7,510	10,863
Bolton MBC		-	-	1,275	1,275	-
Bolton Together Listen		-	-	-	-	3,330
Bolton Together - Food for Thought		-	-	2,669	2,669	-
Bolton CVS - Health and Wellbeing		-	-	-	-	15,000
Bolton Together - HAF Easter		-	-	7,097	7,097	6,506
Bolton Together - HAF Summer		-	-	13,057	13,057	10,220
Bolton Together - HAF Winter		-	-	4,932	4,932	5,100
Bolton Together - Rumworth		-	-	5,000	5,000	15,000
Bolton Together - Thrive		-	-	-	-	15,000
Bolton Together - Parenting Peer		-	-	14,500	14,500	14,250
Bolton Together - Counselling		-	-	31,000	31,000	7,910
National Lottery - Cost of Living		50,012	-	-	50,012	-
<b>Total Income</b>	1	<u>85,728</u>	<u>7,510</u>	<u>96,638</u>	<u>189,876</u>	<u>148,746</u>
<b>Expenditure on:</b>						
Charitable Activities	3	74,131	6,967	116,190	197,288	155,710
Governance Costs	4	1,680	-	-	1,680	1,200
<b>Total Expenditure</b>		<u>75,811</u>	<u>6,967</u>	<u>116,190</u>	<u>198,968</u>	<u>156,910</u>
<b>Net Income/(Expenditure) for the Year Before Transfers</b>	2	9,917	543	(19,552)	(9,092)	(8,164)
<b>Transfers Between Funds</b>		(1,256)	(1,300)	2,556	-	-
<b>Grants Returned</b>		-	-	-	-	-
<b>Net Movement in Funds for the Year</b>		8,661	(757)	(16,996)	(9,092)	(8,164)
Fund Balances B/Fwd at 01 April 2023		2,171	5,821	27,314	35,306	43,470
Fund Balances C/Fwd at 31 March 2024		<u>10,832</u>	<u>5,064</u>	<u>10,318</u>	<u>26,214</u>	<u>35,306</u>

The General Fund is unrestricted

The Designated Fund represents the operation of a charity shop and is unrestricted.

Analysis of Restricted Funds is shown on page 5.1.

There are no other gains or losses other than those noted above and therefore no separate statement of total recognised gains and losses has been prepared.

STATEMENT OF FINANCIAL ACTIVITIES

ANALYSIS OF RESTRICTED FUNDS FOR THE YEAR ENDED 31 MARCH 2024

	Awards 4 Rumworth		Thrive	Food for Thought		Abbie	CVS Health & Wellbeing		HAF Easter	HAF Summer	HAF Winter	Counselling	Parenting Peer	Total as per Page 5
	All	£		£	£		£	£						
<b>INCOME</b>														
<b>Income and Endowments from:</b>														
Grants	10,000	5,000	-	8,454	2,500	-	-	7,097	13,057	4,932	31,000	14,500	96,540	
Voluntary income	-	-	-	-	-	-	-	-	-	-	-	-	-	
Provision of activities	-	-	-	-	-	-	-	-	98	-	-	-	98	
<b>Total Income</b>	10,000	5,000	-	8,454	2,500	-	-	7,097	13,155	4,932	31,000	14,500	96,638	
<b>Expenditure on:</b>														
Charitable Activities	11,998	8,101	10,315	9,434	2,500	6,662	8,831	12,749	4,693	24,180	16,727	116,190		
<b>Total Expenditure</b>	11,998	8,101	10,315	9,434	2,500	6,662	8,831	12,749	4,693	24,180	16,727	116,190		
<b>Net Income/(Expenditure) for the year</b>	(1,998)	(3,101)	(10,315)	(980)	0	(6,662)	(1,734)	406	(406)	239	6,820	(2,227)	(19,552)	
Transfers Between Funds	-	280	-	331	-	856	1,734	(406)	(239)	-	-	-	2,556	
Grants Returned	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Net Movement in Funds</b>	(1,998)	(2,821)	(10,315)	(649)	0	(5,806)	0	0	0	0	6,820	(2,227)	(16,996)	
Fund Balance B/Fwd at 01 April 2023	3,685	2,821	10,707	649	-	5,806	-	-	-	-	674	2,972	27,314	
<b>Fund Balance C/Fwd at 31 March 2024</b>	1,687	-	392	-	-	-	-	-	-	-	7,494	745	10,318	

**BALANCE SHEET**

**AS AT 31 MARCH 2024**

	Note	Unrestricted funds £	Designated fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
TANGIBLE FIXED ASSETS	5	1,685	-	-	1,685	2,508
CURRENT ASSETS						
Debtors	7	1,944	-	-	1,944	-
Cash at bank and in hand		8,747	5,064	14,000	27,811	40,749
		<u>10,691</u>	<u>5,064</u>	<u>14,000</u>	<u>29,755</u>	<u>40,749</u>
CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR	8	1,544	-	3,682	5,226	7,951
NET CURRENT ASSETS		<u>9,147</u>	<u>5,064</u>	<u>10,318</u>	<u>24,529</u>	<u>32,798</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>10,832</u>	<u>5,064</u>	<u>10,318</u>	<u>26,214</u>	<u>35,306</u>
FUNDS						
Unrestricted funds	9				10,832	2,171
Designated fund	9				5,064	5,821
Restricted funds	9				10,318	27,314
					<u>26,214</u>	<u>35,306</u>

The financial statements on pages 4 to 7.5 were approved by the trustees and signed on their behalf by:

  
 .....  
 Mr M Haselden - Trustee

20th January 2025

**BREAKING BARRIERS NW**

An Unincorporated Registered Charity No : 1098191

**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2024****1. INCOME**

	Unrestricted £	Designated £	Restricted £	Total 2024 £	Total 2023 £
Grants	50,012	-	96,540	146,552	108,526
Voluntary donations	27,181	-	-	27,181	25,456
Charity shop sales	-	7,510	-	7,510	10,863
Fundraising activities	-	-	-	-	-
Provision of activities	8,481	-	98	8,579	3,876
Provision of workshops	-	-	-	-	-
Bank interest received	54	-	-	54	25
	<u>85,728</u>	<u>7,510</u>	<u>96,638</u>	<u>189,876</u>	<u>148,746</u>

The income is entirely attributable to the charity's principle aims and objectives.

**2. MOVEMENT IN TOTAL FUNDS FOR THE PERIOD**

	2024 £	2023 £
This is stated after charging:		
Trustees' remuneration	-	-
Accountants' remuneration	1,680	1,200

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No : 1098191

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**3. ANALYSIS OF CHARITABLE ACTIVITIES**

	UNRESTRICTED											RESTRICTED											TOTAL 31/03/24	TOTAL 31/03/23		
	General Fund	Designated fund	Awards 4 All	Rumworth	Thrive	Food for Thought	Abbvie	CVS Health & Wellbeing	HAF Easter	HAF Summer	HAF Winter	HAF Counselling	Parenting Peer	CVS Health & Wellbeing	HAF Easter	HAF Summer	HAF Winter	HAF Counselling	Parenting Peer							
Activity provision costs	£	36,280	£	3,870	£	4,825	£	6,597	£	2,500	£	2,900	£	6,937	£	10,486	£	2,658	£	5,681	£	4,411	£	87,020	£	57,288
Wages	£	15,918	£	7,838	£	5,490	£	1,730	£	-	£	3,762	£	1,586	£	983	£	1,835	£	18,499	£	12,072	£	75,639	£	61,219
Administrative support	£	-	£	-	£	-	£	880	£	-	£	-	£	-	£	1,280	£	-	£	-	£	-	£	2,160	£	2,840
Other operating costs	£	21,933	£	290	£	-	£	227	£	2,500	£	-	£	308	£	-	£	-	£	-	£	244	£	32,469	£	34,363
	£	74,131	£	11,998	£	10,315	£	9,434	£	2,500	£	6,662	£	8,831	£	12,749	£	4,693	£	24,180	£	16,727	£	197,288	£	155,710

**4. GOVERNANCE COSTS**

	UNRESTRICTED											RESTRICTED											TOTAL 31/03/24	TOTAL 31/03/23		
	General Fund	Designated fund	Awards 4 All	Rumworth	Thrive	Food for Thought	Abbvie	CVS Health & Wellbeing	HAF Easter	HAF Summer	HAF Winter	HAF Counselling	Parenting Peer	CVS Health & Wellbeing	HAF Easter	HAF Summer	HAF Winter	HAF Counselling	Parenting Peer							
Accountancy	£	1,680	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	1,680	£	1,200
Legal and professional	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	1,200
	£	1,680	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	-	£	1,680	£	1,200

**BREAKING BARRIERS NW**

An Unincorporated Registered Charity No: 1153249

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****5. TANGIBLE FIXED ASSETS**

	Leasehold Improvements £	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total £
<b>COST</b>				
At 1 April 2023	13,454	13,046	8,500	35,000
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2024	<u>13,454</u>	<u>13,046</u>	<u>8,500</u>	<u>35,000</u>
<b>DEPRECIATION</b>				
At 1 April 2023	13,454	10,539	8,500	32,493
Charge for year	-	822	-	842
Disposals	-	-	-	-
At 31 March 2024	<u>13,454</u>	<u>11,361</u>	<u>8,500</u>	<u>33,315</u>
<b>NET BOOK VALUE</b>				
At 31 March 2024	<u>-</u>	<u>1,685</u>	<u>-</u>	<u>1,685</u>
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>-</u>	<u>2,508</u>	<u>-</u>	<u>2,508</u>

**6. STAFF COSTS**

	2024 £	2023 £
Wages and social security costs	<u>75,639</u>	<u>61,219</u>

The average number of employees during the year excluding members of the Board of Management was:

Direct wages	<u>6</u>	<u>5</u>
--------------	----------	----------

There were no employees who received total employee benefits (excluding employer pension costs) of more than £60,000.

**7. DEBTORS**

	2024 £	2023 £
Prepaid expenses	<u>1,944</u>	<u>-</u>

**BREAKING BARRIERS NW**

An Unincorporated Registered Charity No: 1153249

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	4,882	7,951
Social security & other taxes	344	-
	<u>5,226</u>	<u>7,951</u>

Deferred income includes £3,682 received from Bolton Together for HAF Easter which was received in advance and relates to the next financial year.

**9. ANALYSIS OF MOVEMENTS IN FUNDS IN PERIOD**

Awards for All – a 12-month project funded by the National Lottery to part fund 2 activity co-ordinator roles and cover volunteer training and expenses.

Rumworth – a 12-month mapping project identifying services for SEND based in the Rumworth area of Bolton.

Thrive – ICB funding via Bolton Together for 1:1 iThrive service and 1 practitioner.

Food for Thought – a 12-month project funded by Greater Manchester Environment Fund and Recycle for Greater Manchester to tackle and reduce food waste by utilising leftover food to create new meals and also to reduce the amount of pre-packaged food used so reducing cardboard and paper waste. Weight of waste was kept quarterly and a book was produced bringing all the recipes together.

H&W – a 12-month project funded via Bolton Together to extend the listening service for disabled children and young people experiencing mental health difficulties.

HAF – Easter, Summer and Winter to provide hot food and groups for disabled children and young people in receipt of free school meals during holidays.

Counselling – grant awarded to employ the service of a counsellor to provide 6 weekly 1:1 sessions for young disabled people and children identified as in most need of additional support with mental health issues.

Parent Support – funding via Bolton Together to provide peer to peer parent support sessions.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	RESTRICTED										DESIGNATED UNRESTRICTED				
	Awards 4 All	Rumworth	Thrive	Food for Thought	Abbvie	CVS Health & Wellbeing	HAF Easter	HAF Summer	HAF Winter	Counselling	Parenting Peer	Charity shop	General Fund	Balance Sheet Total 31/03/24	Balance Sheet Total 31/03/23
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>INCOME</b>	10,000	5,000	-	8,454	2,500	-	7,097	13,155	4,932	31,000	14,500	7,510	85,728	189,876	148,746
<b>EXPENSES</b>	11,998	8,101	10,315	9,434	2,500	6,662	8,831	12,749	4,693	24,180	16,727	6,967	75,811	198,968	156,910
<b>NET INCOMING/(OUTGOING) RESOURCES</b>	(1,998)	(3,101)	(10,315)	(980)	0	(6,662)	(1,734)	406	239	6,820	(2,227)	543	9,917	(9,092)	(8,164)
<b>GRANTS RETURNED TRANSFERS BETWEEN FUNDS</b>	-	-	-	-	-	-	-	(406)	(239)	-	-	(1,300)	(1,256)	-	-
<b>NET MOVEMENT IN FUNDS</b>	(1,998)	(2,821)	(10,315)	(649)	0	(5,806)	0	0	0	6,820	(2,227)	(757)	8,661	(9,092)	(8,164)
<b>FUND BALANCE BROUGHT FORWARD AT 1 APRIL 2023</b>	3,685	2,821	10,707	649	-	5,806	-	-	-	674	2,972	5,821	2,171	35,306	43,470
<b>FUND BALANCE CARRIED FORWARD AT 31 MARCH 2024</b>	1,687	-	392	-	-	-	-	-	-	7,494	745	5,064	10,832	26,214	35,306

**BREAKING BARRIERS NW**

8

An Unincorporated Registered Charity No : 1098191

**DETAILED INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2024

	2024		2023	
	£	£	£	£
<b>INCOME</b>				
Voluntary donations	27,181		25,456	
Grants	146,552		108,526	
Charity shop sales	7,510		10,863	
Fundraising activities	-		-	
Provision of activities	8,579		3,876	
Provision of workshops	-		-	
		189,822		148,721
<b>OTHER INCOME</b>				
Bank interest received	54		25	
		54		25
<b>OTHER OPERATING CHARGES</b>				
Training workshops	850		375	
Activity and support provision costs	87,020		57,288	
Volunteers' expenses reimbursed	2,554		2,628	
Insurance	1,693		1,381	
Heat, light and water	8,493		13,875	
Wages	75,639		61,219	
Administration support	2,160		2,840	
Telephone	1,526		1,026	
Printing post and stationery	311		112	
Travelling expenses	2,146		1,940	
Motor Expenses	1,560		1,495	
Repairs and renewals	5,180		1,052	
Clothing and uniforms			-	
Fundraising activities	591		1,060	
Sundry expenses	6,743		8,577	
Accountancy	1,680		1,200	
Depreciation of fixtures, fittings and equipment	822		842	
		198,968		156,910
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<u>(9,092)</u>		<u>(8,164)</u>



**BREAKING BARRIERS NW**

England & Wales - Charity number 1153249

---

# Accounts

---

PDF

03

# **BREAKING BARRIERS NW**

An Unincorporated Registered Charity No: 1153249

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**BREAKING BARRIERS NW**  
**An Unincorporated Registered Charity No: 1153249**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

<b>CONTENTS</b>	<b>PAGE</b>
Charity Information	1
Trustees' Report	2
Accountant's Report	3
Accounting Policies	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7
Detailed Income and Expenditure Account	8

**DonnellyBentley Limited**  
**Chartered Accountants and Registered Auditor**  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**CHARITY INFORMATION**

**FOR THE YEAR ENDED 31 MARCH 2023**

*TRUSTEES:*

Mrs C Bamford  
Mr M Haselden  
Mrs B Mather

*REGISTERED CHARITY NUMBER:*

1153249

*PRINCIPAL ADDRESS:*

Commerce House  
59 Bridgeman Place  
Bolton  
BL2 1DW

*BANKERS:*

Royal Bank of Scotland  
Drummond House (GH) Branch  
Customer Service Centre  
Drummond House  
1 Redheughs Avenue  
Edinburgh  
EH12 9JN

*REPORTING ACCOUNTANTS:*

DonnellyBentley Ltd  
Chartered Accountants and  
Registered Auditor  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out on pages 4 to 4.2 and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Breaking Barriers NW is constituted under a Trust Deed dated 26 November 2012 and is a registered charity no. 1153249. The Trust is non-profit making and is governed by a Management Committee. Its Trustees are volunteers.

*Recruitment and Training of Trustees*

The trustees are appointed by the members of the organisation at the Annual General Meeting and the trustees have the power under the governing documents to co-opt individuals who support the objects of the organisation to fill vacancies on the Board of Management.

As part of their induction, new trustees are provided with information about the charity, the management structure, its history and working practices. In addition, they are also provided with extracts of the Trust Deed plus information from the Charity Commission regarding the duties and responsibilities of trustees.

**OBJECTIVES AND ACTIVITIES**

Breaking Barriers NW was established to relieve sickness and distress of children and young people (ages 0-25) and their families and carers with social/communication requirements, in particular but not exclusively by;

- Working to relieve the needs and to promote, improve and advance the emotional well being of parents, carers and families of children and young people (ages 0-25) with social/communication requirements. By such charitable needs as the trustees see fit.
- To work towards challenging and removing social barriers and promote inclusion for all.

Breaking Barriers NW provides this service to disabled children and young people regardless of impairment.

**BREAKING BARRIERS NW**  
**An Unincorporated Registered Charity No: 1153249**

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

**PUBLIC BENEFIT**

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future events. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set, both through the use of unrestricted and restricted funds. The use of restricted funds is detailed on page 7.1.

**ACHIEVEMENTS AND PERFORMANCE**

The accounting period 22/23 was extremely interesting and exciting for us as a Charity.

Thanks to several successful funding bids (and re-commissioning from Bolton Together and Bolton Council) we embarked on new projects and delivery which increased our reach further and brought new opportunities and training.

The reach of the Counselling and peer to peer parent support programme was increased and extended and both are well attended with the counselling service needing a short waiting list. The service provides a less clinical setting for Disabled children and young people with SEND who may respond better and feel more comfortable in the atmosphere created in our unit.

It continues to be a place to come along, relax, enjoy indirect support from other parents of children with additional needs and simply be who you are without explanation or apology.

Social Media continues to be lively and popular with reach increasing to just over 2K families across the NW region. We retain close relationships with other Bolton organisations and so can effectively and quickly signpost on if we are not best fit for need.

Groups and clubs are well attended and we have been able to include a weekly fun swim at Turton Pool, a larger Tuesday evening club and a weekly gaming session. We also delivered the HAF activities over Easter, Summer and Winter including our own grotto and Father Christmas which was open to all ages.

The adult support group meets every month on the last Saturday and is popular and the Food for Thought programme continued with 20 Disabled young people (funded by Recycle for GM) working towards a cookbook to use up left overs and so reduce food waste.

**BREAKING BARRIERS NW**  
**An Unincorporated Registered Charity No: 1153249**

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

**INVESTMENT POLICY**

Investment decisions are made by the Management Committee.

**FINANCIAL REVIEW**

	£
The deficit for the year was	(8,164)
To which is added the surplus brought forward	<u>43,470</u>
Leaving a surplus carried forward of	<u>35,306</u>

The Charity has little in the way of fixed running costs and all financial decisions and control are with the Management Committee. A specific minimum value of reserves is not necessary, the current policy being to maintain sufficient cash flow for known commitments.

**TRUSTEES**

The Trustees who served during the period are listed below:

<b>31 March 2023</b>	<b>31 March 2022</b>
Miss J Kenyon (resigned 14/9/22)	Miss J Kenyon
Mrs C Bamford	Mrs C Bamford
Mr D Rolfe (resigned 22/1/23)	Mr D Rolfe
Mr M Haselden (appointed 23/1/23)	
Mrs B Mather (appointed 1/9/23)	
Mr P Cowell (appointed 15/9/22, resigned 30/8/23)	

**BREAKING BARRIERS NW**  
**An Unincorporated Registered Charity No: 1153249**

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and;

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.


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

**INDEPENDENT EXAMINER**

A resolution will be proposed at the Annual General Meeting to reappoint Mr J C Hargraves of DonnellyBentley Chartered Accountants as independent examiner to the charity.

The Trustees consider that for the period ended 31 March 2022 the charity was entitled to exemption from a statutory audit under Section 144(2) of the Charities Act 2011.

APPROVED BY THE TRUSTEES AND  
SIGNED ON BEHALF OF THE TRUSTEES BY:

  
.....  
~~Mrs G Bamford~~ Trustee  
MR. M. HASELDEN  
Date: 16/12/23

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BREAKING BARRIERS NW**

**FOR THE YEAR ENDED 31 MARCH 2023**

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 4 to 7.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

**BREAKING BARRIERS NW**

**An Unincorporated Registered Charity No: 1153249**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BREAKING BARRIERS NW (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J C Hargraves

J C Hargraves BA (Hons) FCA

DONNELLYBENTLEY  
Chartered Accountants  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

Date: 19/2/23

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**ACCOUNTING POLICIES**

**FOR THE YEAR ENDED 31 MARCH 2023**

The principal policies adopted in the Financial Statements are set out below.

**BASIS OF ACCOUNTING**

The financial statements have been prepared under the historic cost convention and the going concern basis.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: SORP 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) – (Charities SORP 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Breaking Barriers NW meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

**FUND ACCOUNTING**

Unrestricted funds represent the accumulated funds of the charity that are not subject to any restrictions regarding their use and are available in the furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by the funders. Details of the balances on restricted funds at the period end are set out in note 11 to the accounts.

**INCOMING RESOURCES**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income includes grants in respect of revenue and capital items.

**RESOURCES EXPENDED**

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**BREAKING BARRIERS NW**  
**An Unincorporated Registered Charity No: 1153249**

**ACCOUNTING POLICIES (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

**INVESTMENT INCOME**

Investment income is accounted for in the period in which the charity is entitled to receipt.

**TAXATION**

No provision has been made for taxation as exemption from taxation is being granted by the Inland Revenue under the provisions of Section 505 of the Income and Corporation Taxes Act 1988. This is subject to the continuing fulfilment of the requirements of that section that income is applicable and applied to charitable purposes only.

**VAT ACCOUNTING**

The Charity is not liable to be registered for VAT. Irrecoverable VAT on expenditure is not analysed separately but attributed to the category of expenditure on which it is incurred.

**TANGIBLE FIXED ASSETS**

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

Fixtures, fittings and equipment – 20% on cost

Leasehold improvements – 20% on cost

Motor vehicles – 25% on cost

**STOCK**

Stock is stated at the lower of cost and net realisable value.

**DEBTORS**

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

**CASH AT BANK AND IN HAND**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**CREDITORS AND PROVISIONS**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

**CASH FLOW STATEMENTS**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company under the Companies Act 2006. The Board of Management have elected to take advantage of the exemption under Update Bulletin 1 of the Charities SORP (FRS 102) not to prepare a cash flow statement.

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**ACCOUNTING POLICIES (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

**GOING CONCERN**

The trustees have reviewed the circumstances of Breaking Barriers NW and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The trustees are of the view that the charity is a going concern.

**JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of these financial statements require certain judgements, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**BREAKING BARRIERS NW**

An Unincorporated Registered Charity No : 1153249

**STATEMENT OF FINANCIAL ACTIVITIES**

FOR THE YEAR ENDED 31 MARCH 2023

	Note	General Fund	Designated Fund	Restricted Funds	Total Year End 31/03/2022	Total Year End 31/03/2022
		£		£	£	£
<b>INCOME AND EXPENDITURE</b>						
<b>Income and Endowments from:</b>						
<i>Voluntary Income:</i>						
Breaking Barriers - General		31,057	-	-	31,057	28,967
Awards 4 All		-	-	10,000	10,000	-
Lancs Wildlife Trust - Food for Thought		-	-	4,510	4,510	-
GCR		-	-	-	-	2,000
Charity Shop		-	10,863	-	10,863	10,997
Bolton Together Engage		-	-	-	-	3,918
Bolton Together Listen		-	-	3,330	3,330	13,330
Bolton CVS - CVS 21		-	-	-	-	15,000
Bolton CVS - Health and Wellbeing		-	-	15,000	15,000	19,000
Bolton Together - HAF Easter		-	-	6,506	6,506	54
Bolton Together - HAF Summer		-	-	10,220	10,220	12,200
Bolton Together - HAF Winter		-	-	5,100	5,100	8,780
Bolton Together - Rumworth		-	-	15,000	15,000	-
Bolton Together - Thrive		-	-	15,000	15,000	-
Bikeability		-	-	-	-	1,640
Bolton Together - Parenting Peer		-	-	14,250	14,250	9,500
Bolton Together - Counselling		-	-	7,910	7,910	7,910
SJP Lady Beth		-	-	-	-	2,500
Kings Fund		-	-	-	-	10,000
<b>Total income</b>	1	<b>31,057</b>	<b>10,863</b>	<b>106,826</b>	<b>148,746</b>	<b>145,796</b>
<b>Expenditure on:</b>						
Charitable Activities	3	36,933	11,480	107,297	155,710	116,461
Governance Costs	4	1,200	-	-	1,200	1,140
<b>Total Expenditure</b>		<b>38,133</b>	<b>11,480</b>	<b>107,297</b>	<b>156,910</b>	<b>117,601</b>
<b>Net Income/(Expenditure) for the Year Before Transfers</b>	2	<b>(7,076)</b>	<b>(617)</b>	<b>(471)</b>	<b>(8,164)</b>	<b>28,195</b>
<b>Transfers Between Funds</b>		1,743	463	(2,206)	-	-
<b>Grants Returned</b>		-	-	-	-	-
<b>Net Movement in Funds for the Year</b>		<b>(5,333)</b>	<b>(154)</b>	<b>(2,677)</b>	<b>(8,164)</b>	<b>28,195</b>
Fund Balances B/Fwd at 01 April 2022		7,504	5,975	29,991	43,470	15,275
Fund Balances C/Fwd at 31 March 2023		<b>2,171</b>	<b>5,821</b>	<b>27,314</b>	<b>35,306</b>	<b>43,470</b>

The General Fund is unrestricted

The Designated Fund represents the operation of a charity shop and is unrestricted.

Analysis of Restricted Funds is shown on page 5.1.

There are no other gains or losses other than those noted above and therefore no separate statement of total recognised gains and losses has been prepared.

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No : 1153249

**STATEMENT OF FINANCIAL ACTIVITIES**

**ANALYSIS OF RESTRICTED FUNDS FOR THE YEAR ENDED 31 MARCH 2023**

	Awards 4 Rumworth All	Thrive	Food for Thought	Bolton Together Listen	CVS Health & Wellbeing	CVS 21	HAF Easter	HAF Summer	HAF Winter	Counselling	Parenting Peer	SJP Lady Beth	Kings Fund	Total as per Page 5
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>INCOME</b>														
<b>Income and Endowments from:</b>														
Grants	10,000	15,000	4,510	3,330	15,000	-	6,506	10,220	5,100	7,910	14,250	-	-	106,826
Voluntary income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provision of activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income</b>	<b>10,000</b>	<b>15,000</b>	<b>4,510</b>	<b>3,330</b>	<b>15,000</b>	<b>-</b>	<b>6,506</b>	<b>10,220</b>	<b>5,100</b>	<b>7,910</b>	<b>14,250</b>	<b>-</b>	<b>-</b>	<b>106,826</b>
<b>Expenditure on:</b>														
Charitable Activities	6,315	12,179	3,861	7,600	9,194	6,055	7,164	10,008	2,647	14,366	17,772	320	5,523	107,297
<b>Total Expenditure</b>	<b>6,315</b>	<b>12,179</b>	<b>3,861</b>	<b>7,600</b>	<b>9,194</b>	<b>6,055</b>	<b>7,164</b>	<b>10,008</b>	<b>2,647</b>	<b>14,366</b>	<b>17,772</b>	<b>320</b>	<b>5,523</b>	<b>107,297</b>
<b>Net Income/(Expenditure) for the year</b>	<b>3,685</b>	<b>2,821</b>	<b>649</b>	<b>(4,270)</b>	<b>5,806</b>	<b>(6,055)</b>	<b>(658)</b>	<b>212</b>	<b>2,453</b>	<b>(6,456)</b>	<b>(3,522)</b>	<b>(320)</b>	<b>(5,523)</b>	<b>(471)</b>
Transfers Between Funds	-	-	-	(139)	-	(245)	658	(212)	(2,453)	-	-	-	165	(2,206)
Grants Returned	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Movement in Funds	3,685	2,821	649	(4,409)	5,806	(6,300)	0	0	0	(6,456)	(3,522)	(320)	(5,338)	(2,677)
Fund Balance B/Fwd at 01 April 2022	-	-	-	4,409	-	6,300	-	-	-	7,130	6,494	320	5,338	29,991
Fund Balance C/Fwd at 31 March 2023	<b>3,685</b>	<b>2,821</b>	<b>649</b>	<b>-</b>	<b>5,806</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>674</b>	<b>2,972</b>	<b>-</b>	<b>-</b>	<b>27,314</b>

**BALANCE SHEET**

**AS AT 31 MARCH 2023**

	Note	Unrestricted funds £	Designated fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
TANGIBLE FIXED ASSETS	5	2,508	-	-	2,508	3,349
CURRENT ASSETS						
Debtors	7	-	-	-	-	-
Cash at bank and in hand		865	5,821	34,063	40,749	47,827
		<u>865</u>	<u>5,821</u>	<u>34,063</u>	<u>40,749</u>	<u>47,827</u>
CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR	8	1,200	-	6,751	7,951	7,706
NET CURRENT ASSETS		<u>(335)</u>	<u>5,821</u>	<u>27,312</u>	<u>32,798</u>	<u>40,121</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,173</u>	<u>5,821</u>	<u>27,312</u>	<u>35,306</u>	<u>43,470</u>
FUNDS						
Unrestricted funds	9				2,171	7,504
Designated fund	9				5,821	5,975
Restricted funds	9				27,314	29,991
					<u>35,306</u>	<u>43,470</u>

The financial statements on pages 4 to 7.5 were approved by the trustees and signed on their behalf by:

  
 Mrs C Bamford - Trustee  
**MR. M. HASELDEN**  
 Date 16/12/23

**BREAKING BARRIERS NW**  
**An Unincorporated Registered Charity No : 1098191**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**1. INCOME**

	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	£	£	£	2023	2022
				£	£
Grants	1,700	-	106,826	108,526	104,192
Voluntary donations	25,456	-	-	25,456	25,086
Charity shop sales	-	10,863	-	10,863	10,997
Fundraising activities	-	-	-	-	-
Provision of activities	3,876	-	-	3,876	5,521
Provision of workshops	-	-	-	-	-
Bank interest received	25	-	-	25	-
Other Income - Insurance Claim	-	-	-	-	-
	<u>31,057</u>	<u>10,863</u>	<u>106,826</u>	<u>148,746</u>	<u>145,796</u>

The income is entirely attributable to the charity's principle aims and objectives.

**2. MOVEMENT IN TOTAL FUNDS FOR THE PERIOD**

	<b>2023</b>	<b>2022</b>
	£	£
This is stated after charging:		
Trustees' remuneration	-	-
Accountants' remuneration	1,200	1,140

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No : 10988191

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**3. ANALYSIS OF CHARITABLE ACTIVITIES**

	RESTRICTED														TOTAL 31/03/23	TOTAL 31/03/22	
	UNRESTRICTED	General Designated Awards 4 fund	Rumworth All	Thrive	Food for Thought	Bolton Together Listen	CVS Health & Wellbeing	CVS 21	HAF Easter	HAF Summer	HAF Winter	HAF Counselling	Parenting Peer	SJP Lady Beth			Kings Fund
Activity provision costs	8,257	415	3,045	2,625	1,297	3,800	4,865	-	6,064	8,131	2,647	8,476	5,184	-	2,232	57,288	48,828
Wages	6,465	-	8,985	625	1,324	3,800	4,329	6,030	1,100	930	-	5,768	12,588	320	2,890	61,219	35,106
Administrative support	-	-	-	1,000	1,240	-	-	-	-	600	-	-	-	-	-	2,840	3,410
Other operating costs	22,211	11,065	149	43	-	-	-	25	-	347	-	122	-	-	401	34,363	29,117
	36,933	11,480	6,315	4,293	3,861	7,600	9,194	6,055	7,164	10,008	2,647	14,366	17,772	320	5,523	155,710	116,461

**4. GOVERNANCE COSTS**

	RESTRICTED														TOTAL 31/03/23	TOTAL 31/03/22	
	UNRESTRICTED	General Designated Awards 4 fund	Rumworth All	Thrive	Food for Thought	Bolton Together Listen	CVS Health & Wellbeing	CVS 21	HAF Easter	HAF Summer	HAF Winter	HAF Counselling	Parenting Peer	SJP Lady Beth			Kings Fund
Accountancy	1,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	1,140
Legal and professional	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200
	1,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	1,140

**BREAKING BARRIERS NW**

An Unincorporated Registered Charity No: 1153249

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2023

**5. TANGIBLE FIXED ASSETS**

	Leasehold Improvements £	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total £
<b>COST</b>				
At 1 April 2022	13,454	13,046	8,500	35,000
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2023	<u>13,454</u>	<u>13,046</u>	<u>8,500</u>	<u>35,000</u>
<b>DEPRECIATION</b>				
At 1 April 2022	13,454	9,696	8,500	31,651
Charge for year	-	842	-	842
Disposals	-	-	-	-
At 31 March 2023	<u>13,454</u>	<u>10,539</u>	<u>8,500</u>	<u>32,493</u>
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>-</u>	<u>2,508</u>	<u>-</u>	<u>2,508</u>
<b>NET BOOK VALUE</b>				
At 31 March 2022	<u>-</u>	<u>3,349</u>	<u>-</u>	<u>3,349</u>

**6. STAFF COSTS**

	2023 £	2022 £
Wages and social security costs	<u>61,219</u>	<u>35,106</u>

The average number of employees during the year excluding members of the Board of Management was:

Direct wages	<u>5</u>	<u>3</u>
--------------	----------	----------

There were no employees who received total employee benefits (excluding employer pension costs) of more than £60,000.

**7. DEBTORS**

	2023 £	2022 £
Prepaid expenses	<u>-</u>	<u>-</u>

**BREAKING BARRIERS NW**  
**An Unincorporated Registered Charity No: 1153249**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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

	2022	2022
	£	£
Accruals and deferred income	<u>6,751</u>	<u>6,506</u>

Deferred income includes £6,751 received from Bolton Together for HAF Easter which was received in advance and relates to the next financial year.

**9. ANALYSIS OF MOVEMENTS IN FUNDS IN PERIOD**

The Charity has several restricted funds;

King's Fund – funding to support the Charity aims and objectives and to provide training.

BT Listen – grant awarded to provided 1:1 listing service for young disabled people.

HFA – Easter, Summer and Winter to provide hot food and groups for Disabled children and young people in receipt of free school meals during holidays.

CVS 21 – a 12-month grant to provide a supported Volunteer programme.

Parent Support – grant awarded to provide 2 x weekly parent support groups.

Counselling – grant awarded to employ the service of a Counsellor to provide 6 weekly 1:1 sessions for Young Disabled people and children identified as in most need of additional support with Mental Health issues.

Rumworth – a 12-month mapping project identifying services for SEND based in the Rumworth area of Bolton.

SJP – partial funding toward and Outreach Co-ordinator.

H&W was a 12 month project funded via Bolton Together to extend the Listening Service for Disabled children and young people experiencing Mental Health difficulties.

Awards for All was a 12 month project funded by the National Lottery to part fund 2 activity co-ordinator roles and cover Volunteer training and expenses.

Food for Thought was a 12 month project funded by Greater Manchester Environment Fund and Recycle for Greater Manchester to tackle and reduce food waste by utilising leftover food to create new meals and also to reduce the amount of pre-packaged food used so reducing cardboard and paper waste. Weight of waste was kept quarterly and a book was produced bringing all the recipes together.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	RESTRICTED											DESIGNATED UNRESTRICTED						
	Awards 4 All	Rumworth	Thrive	Food for Thought	Bolton Together Listen	CVS Health & Wellbeing	CVS 21	HAF Easter	HAF Summer	HAF Winter	Counselling Peer	SJP Lady Beth	Kings Fund	Charity shop	General Fund	Balance Sheet Total 31/03/23	Balance Sheet Total 31/03/22	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
INCOME	10,000	15,000	15,000	4,510	3,330	15,000	-	6,506	10,220	5,100	7,910	14,250	-	10,863	31,057	148,746	145,796	
EXPENSES	6,315	12,179	4,293	3,861	7,600	9,194	6,055	7,164	10,008	2,647	14,366	17,772	320	11,480	38,133	156,910	117,601	
NET INCOMING/(OUTGOING) RESOURCES	3,685	2,821	10,707	649	(4,270)	5,806	(6,055)	(658)	212	2,453	(6,456)	(3,522)	(320)	(617)	(7,076)	(8,164)	28,195	
GRANTS RETURNED TRANSFERS BETWEEN FUNDS	-	-	-	-	(139)	-	(245)	658	(212)	(2,453)	-	-	-	463	1,743	-	-	-
NET MOVEMENT IN FUNDS	3,685	2,821	10,707	649	(4,409)	5,806	(6,300)	0	0	(6,456)	(3,522)	(320)	(154)	(5,333)	(8,164)	(8,164)	28,195	
FUND BALANCE BROUGHT FORWARD AT 1 APRIL 2022	-	-	-	-	4,409	-	6,300	-	-	-	7,130	6,494	320	5,975	7,504	43,470	15,275	-
FUND BALANCE CARRIED FORWARD AT 31 MARCH 2023	3,685	2,821	10,707	649	-	5,806	-	-	-	674	2,972	-	5,821	2,171	35,306	43,470	-	

**BREAKING BARRIERS NW**

England & Wales - Charity number 1153249

---

# Accounts

---

DB

## BREAKING BARRIERS NW

An Unincorporated Registered Charity No: 1153249

ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

<b>CONTENTS</b>	<b>PAGE</b>
Charity Information	1
Trustees' Report	2
Accountant's Report	3
Accounting Policies	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7
Detailed Income and Expenditure Account	8

**DonnellyBentley Limited**  
Chartered Accountants and Registered Auditor  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**CHARITY INFORMATION**

**FOR THE YEAR ENDED 31 MARCH 2022**

*TRUSTEES:*

Miss J Kenyon  
Mrs C Bamford  
Mr D Rolfe

*REGISTERED CHARITY NUMBER:*

1153249

*PRINCIPAL ADDRESS:*

Commerce House  
59 Bridgeman Place  
Bolton  
BL2 1DW

*BANKERS:*

Royal Bank of Scotland  
Drummond House (GH) Branch  
Customer Service Centre  
Drummond House  
1 Redheughs Avenue  
Edinburgh  
EH12 9JN

*REPORTING ACCOUNTANTS:*

DonnellyBentley Ltd  
Chartered Accountants and  
Registered Auditor  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 MARCH 2022**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 4 to 4.2 and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Breaking Barriers NW is constituted under a Trust Deed dated 26 November 2012 and is a registered charity no. 1153249. The Trust is non-profit making and is governed by a Management Committee. Its Trustees are volunteers.

*Recruitment and Training of Trustees*

The trustees are appointed by the members of the organisation at the Annual General Meeting and the trustees have the power under the governing documents to co-opt individuals who support the objects of the organisation to fill vacancies on the Board of Management.

As part of their induction, new trustees are provided with information about the charity, the management structure, its history and working practices. In addition, they are also provided with extracts of the Trust Deed plus information from the Charity Commission regarding the duties and responsibilities of trustees.

**OBJECTIVES AND ACTIVITIES**

Breaking Barriers NW was established to relieve sickness and distress of children and young people (ages 0-25) and their families and carers with social/communication requirements, in particular but not exclusively by;

- Working to relieve the needs and to promote, improve and advance the emotional well being of parents, carers and families of children and young people (ages 0-25) with social/communication requirements. By such charitable needs as the trustees see fit.
- To work towards challenging and removing social barriers and promote inclusion for all.

Breaking Barriers NW provides this service to disabled children and young people regardless of impairment.

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

**PUBLIC BENEFIT**

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future events. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set, both through the use of unrestricted and restricted funds. The use of restricted funds is detailed on page 7.1.

**ACHIEVEMENTS AND PERFORMANCE**

The accounting period 21/22 was extremely interesting and challenging for us as a Charity.

We came out of numerous lock downs and funding black spots imposed by the pandemic and were lucky enough to have been able to hold our heads above water and begin to increase service delivery immediately.

Thanks to several successful funding bids (and re-commissioning from Bolton Together and Bolton Council) we embarked on new projects and delivery which increased our reach further and brought new opportunities and training.

We were able to offer a dedicated 1:1 Counselling service and increase our listening sessions from 4 a week to 8 a week using the quiet space created within our Unit. The Volunteer Programme supported 10 young Disabled people during the period and we saw 4 leave us and move into permanent, paid employment as a result. Although we were very sorry to see them go we are also incredibly proud of their achievements and wish them every success.

The café now has a part time cook to share the responsibility who is himself and adult with Autism and learning difficulties. He hopes to gain experience and confidence with us before undertaking further catering studies. We have 4 students from Woodbridge SEND College and 6 from Birtenshaw 6<sup>th</sup> Form all of whom have complex needs requiring high levels of support. We also have 3 young Disabled people who completed the voluntary part of their D of E Bronze awards with us.

It continues to be a place to come along, relax, enjoy indirect support from other parents of children with additional needs and simply be who you are without explanation or apology. Social Media continues to be lively and popular with reach increasing to just over 2K families across the NW region. We retain close relationships with other Bolton organisations and so can effectively and quickly signpost on if we are not best fit for need.

We completed our first full financial year as iThrive delivery partners along with Fort Alice, Youth Voices, Bolton Lads and Girl's Club and Zak's Bar in order to address low level Mental Health difficulties and parent support work so reducing the need for CAMHS services/waiting times for referral.

**BREAKING BARRIERS NW**

An Unincorporated Registered Charity No: 1153249

**REPORT OF THE TRUSTEES (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2022

**ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

Groups and clubs began again and we offer activities and support Tuesday evenings, Wednesday evenings, Thursday morning and evening and one Saturday in every 4. Families can drop into the shop or café during opening hours and there is usually someone who can be available to chat, help with form filling, advise or offer a listening ear.

**INVESTMENT POLICY**

Investment decisions are made by the Management Committee.

**FINANCIAL REVIEW**

	£
The surplus for the year was	28,195
To which is added the surplus brought forward	<u>15,275</u>
Leaving a surplus carried forward of	<u>43,470</u>

The Charity has little in the way of fixed running costs and all financial decisions and control are with the Management Committee. A specific minimum value of reserves is not necessary, the current policy being to maintain sufficient cash flow for known commitments.

**TRUSTEES**

The Trustees who served during the period are listed below:

**31 March 2022**

Miss J Kenyon

Mrs C Bamford

Mr D Rolfe

**31 March 2021**

Miss J Kenyon

Mrs C Bamford

Mr D Rolfe

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and;

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

**INDEPENDENT EXAMINER**

A resolution will be proposed at the Annual General Meeting to reappoint Mr J C Hargraves of DonnellyBentley Chartered Accountants as independent examiner to the charity.

The Trustees consider that for the period ended 31 March 2022 the charity was entitled to exemption from a statutory audit under Section 144(2) of the Charities Act 2011.

APPROVED BY THE TRUSTEES AND  
SIGNED ON BEHALF OF THE TRUSTEES BY:



.....  
Miss J Kenyon – Trustee

11 January 2023

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BREAKING BARRIERS NW**

**FOR THE YEAR ENDED 31 MARCH 2022**

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 4 to 7.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

**BREAKING BARRIERS NW**

An Unincorporated Registered Charity No: 1153249

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BREAKING BARRIERS NW (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J C Hargraves BA (Hons) FCA

DONNELLYBENTLEY  
Chartered Accountants  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

11 January 2023

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**ACCOUNTING POLICIES**

**FOR THE YEAR ENDED 31 MARCH 2022**

The principal policies adopted in the Financial Statements are set out below.

**BASIS OF ACCOUNTING**

The financial statements have been prepared under the historic cost convention and the going concern basis.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: SORP 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) – (Charities SORP 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Breaking Barriers NW meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

**FUND ACCOUNTING**

Unrestricted funds represent the accumulated funds of the charity that are not subject to any restrictions regarding their use and are available in the furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by the funders. Details of the balances on restricted funds at the period end are set out in note 11 to the accounts.

**INCOMING RESOURCES**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income includes grants in respect of revenue and capital items.

**RESOURCES EXPENDED**

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**BREAKING BARRIERS NW**

An Unincorporated Registered Charity No: 1153249

**ACCOUNTING POLICIES (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2022****INVESTMENT INCOME**

Investment income is accounted for in the period in which the charity is entitled to receipt.

**TAXATION**

No provision has been made for taxation as exemption from taxation is being granted by the Inland Revenue under the provisions of Section 505 of the Income and Corporation Taxes Act 1988. This is subject to the continuing fulfilment of the requirements of that section that income is applicable and applied to charitable purposes only.

**VAT ACCOUNTING**

The Charity is not liable to be registered for VAT. Irrecoverable VAT on expenditure is not analysed separately but attributed to the category of expenditure on which it is incurred.

**TANGIBLE FIXED ASSETS**

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

Fixtures, fittings and equipment – 20% on cost

Leasehold improvements – 20% on cost

Motor vehicles – 25% on cost

**STOCK**

Stock is stated at the lower of cost and net realisable value.

**DEBTORS**

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

**CASH AT BANK AND IN HAND**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**CREDITORS AND PROVISIONS**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

**CASH FLOW STATEMENTS**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company under the Companies Act 2006. The Board of Management have elected to take advantage of the exemption under Update Bulletin 1 of the Charities SORP (FRS 102) not to prepare a cash flow statement.

**BREAKING BARRIERS NW**

An Unincorporated Registered Charity No: 1153249

**ACCOUNTING POLICIES (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2022

**GOING CONCERN**

The trustees have reviewed the circumstances of Breaking Barriers NW and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The trustees are of the view that the charity is a going concern.

**JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of these financial statements require certain judgements, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No : 1153249

**STATEMENT OF FINANCIAL ACTIVITIES**

FOR THE YEAR ENDED 31 MARCH 2022

	Note	General Fund	Designated Fund	Restricted Funds	Total Year End 31/03/2022	Total Year End 31/03/2021
		£		£	£	£
<b>INCOME AND EXPENDITURE</b>						
<b>Income and Endowments from:</b>						
<i>Voluntary Income:</i>						
Breaking Barriers - General		28,967	-	-	28,967	13,348
Awards 4 All		-	-	-	-	9,993
SEND 5-19		-	-	-	-	9,132
GCR		-	-	2,000	2,000	2,000
Charity Shop		-	10,997	-	10,997	8,153
Bolton Together Engage		-	-	3,918	3,918	-
Bolton Together Listen		-	-	13,330	13,330	3,150
CVS 21		-	-	15,000	15,000	-
CVS Health and Wellbeing		-	-	19,000	19,000	5,997
HAF Easter		-	-	54	54	-
HAF Summer		-	-	12,200	12,200	-
HAF Winter		-	-	8,780	8,780	-
Bikeability		-	-	1,640	1,640	-
Parenting Peer		-	-	9,500	9,500	-
Counselling		-	-	7,910	7,910	-
SJP Lady Beth		-	-	2,500	2,500	-
Kings Fund		-	-	10,000	10,000	-
<b>Total Income</b>	1	28,967	10,997	105,832	145,796	51,773
<b>Expenditure on:</b>						
Charitable Activities	3	24,071	12,045	80,345	116,461	53,771
Governance Costs	4	1,140	-	-	1,140	1,140
<b>Total Expenditure</b>		25,211	12,045	80,345	117,601	54,911
<b>Net Income/(Expenditure) for the Year Before Transfers</b>	2	3,756	(1048)	25,487	28,195	(3138)
<b>Transfers Between Funds Grants Returned</b>		(3,286)	4,865	(1,579)	-	-
<b>Net Movement in Funds for the Year</b>		470	3,817	23,908	28,195	(3138)
Fund Balances B/Fwd at 01 April 2021		7,034	2,158	6,083	15,275	18,413
Fund Balances C/Fwd at 31 March 2022		7,504	5,975	29,991	43,470	15,275

The General Fund is unrestricted

The Designated Fund represents the operation of a charity shop and is unrestricted.

Analysis of Restricted Funds is shown on page 5.1

There are no other gains or losses other than those noted above and therefore no separate statement of total recognised gains and losses has been prepared.



BALANCE SHEET

AS AT 31 MARCH 2022

	Note	Unrestricted funds £	Designated fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
TANGIBLE FIXED ASSETS	5	3,329	20	-	3,349	3,427
CURRENT ASSETS						
Debtors	7	-	-	-	-	1,311
Cash at bank and in hand		5,375	5,955	36,497	47,827	35,955
		<u>5,375</u>	<u>5,955</u>	<u>36,497</u>	<u>47,827</u>	<u>37,266</u>
CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR	8	1,200	-	6,506	7,706	25,418
NET CURRENT ASSETS		<u>4,175</u>	<u>5,955</u>	<u>29,991</u>	<u>40,121</u>	<u>11,848</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,504</u>	<u>5,975</u>	<u>29,991</u>	<u>43,470</u>	<u>15,275</u>
FUNDS						
Unrestricted funds	9				7,504	7,034
Designated fund	9				5,975	2,158
Restricted funds	9				29,991	6,083
					<u>43,470</u>	<u>15,275</u>

The financial statements on pages 4 to 7.5 were approved by the trustees and signed on their behalf by:

  
Miss J Kenyon - Trustee

11 January 2023

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No : 1098191

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**1. INCOME**

	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	2022	2021
				£	£
Grants	-	-	104,192	104,192	29,086
Voluntary donations	25,086	-	-	25,086	13,507
Charity shop sales	-	10,997	-	10,997	8,153
Fundraising activities	-	-	-	-	-
Provision of activities	3,881	-	1,640	5,521	1,026
Provision of workshops	-	-	-	-	-
Bank interest received	-	-	-	-	1
Other Income - Insurance Claim	-	-	-	-	-
	<u>28,967</u>	<u>10,997</u>	<u>105,832</u>	<u>145,796</u>	<u>51,773</u>

The income is entirely attributable to the charity's principle aims and objectives.

**2. MOVEMENT IN TOTAL FUNDS FOR THE PERIOD**

	2022	2021
	£	£
This is stated after charging:		
Trustees' remuneration	-	-
Accountants' remuneration	1,140	1,140



**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

**5. TANGIBLE FIXED ASSETS**

	Leasehold Improvements £	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total £
<b>COST</b>				
At 1 April 2021	13,454	12,382	8,500	34,336
Additions	-	664	-	664
Disposals	-	-	-	-
At 31 March 2022	<u>13,454</u>	<u>13,046</u>	<u>8,500</u>	<u>35,000</u>
<b>DEPRECIATION</b>				
At 1 April 2021	13,454	8,955	8,500	30,909
Charge for year	-	742	-	742
Disposals	-	-	-	-
At 31 March 2022	<u>13,454</u>	<u>9,697</u>	<u>8,500</u>	<u>31,651</u>
<b>NET BOOK VALUE</b>				
At 31 March 2022	<u>-</u>	<u>3,349</u>	<u>-</u>	<u>3,349</u>
<b>NET BOOK VALUE</b>				
At 31 March 2021	<u>-</u>	<u>3,427</u>	<u>-</u>	<u>3,427</u>

**6. STAFF COSTS**

	2022 £	2021 £
Wages and social security costs	<u>35,106</u>	<u>12,653</u>

The average number of employees during the year excluding members of the Board of Management was:

Direct wages	<u>3</u>	<u>1</u>
--------------	----------	----------

There were no employees who received total employee benefits (excluding employer pension costs) of more than £60,000.

**7. DEBTORS**

	2022 £	2021 £
Prepaid expenses	<u>-</u>	<u>1,311</u>

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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

	2022	2021
	£	£
Accruals and deferred income	<u>6,506</u>	<u>25,418</u>

Deferred income includes £6,506 received from Bolton Together for HAF Easter which was received in advance and relates to the next financial year.

**9. ANALYSIS OF MOVEMENTS IN FUNDS IN PERIOD**

The Charity has several restricted funds;

Awards for All – grant awarded to maintain face to face support throughout the pandemic.

BT Listen – grant awarded to provide a 1:1 listening service for young disabled people

BT Engage – grant awarded to research how families were managing lockdown and who children and young people rely on for support.

SJP – partial funding towards an Outreach Co-ordinator

King's Fund – funding to support the charity aims and objectives and to provide training

HAF – Easter, Summer and Winter to provide hot food and groups for Disabled children and young people in receipt of free school meals during holidays.

CVS 21 – a 12 month grant to provide a supported volunteer programme.

Parent Support – grant awarded to provide 2 x weekly parent support groups

Counselling – grant awarded to employ the service of a counsellor to provide 6 weekly 1:1 sessions for young disabled people and children identified as in most need of additional support with mental health issues.



**BREAKING BARRIERS NW**

An Unincorporated Registered Charity No : 1098191

8

**DETAILED INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2022

	2022		2021	
	£	£	£	£
<b>INCOME</b>				
Voluntary donations				
Grants	25,086		13,507	
Charity shop sales	104,192		29,086	
Fundraising activities	10,997		8,153	
Provision of activities	-		-	
Provision of workshops	5,521		1,026	
	-		-	
		145,796		51,772
<b>OTHER INCOME</b>				
Bank interest received	-		1	1
<b>OTHER OPERATING CHARGES</b>				
Training workshops	339		-	
Room hire	-		28	
Activity and support provision costs	48,828		13,323	
Volunteers' expenses reimbursed	3,929		3,077	
Storage hire	-		864	
Insurance	1,311		1,218	
Heat, light and water	4,658		1,188	
Wages	35,106		12,653	
Administration support	3,410		2,440	
Telephone	908		815	
Printing post and stationery	249		97	
Travelling expenses	4,215		4,720	
Motor Expenses	1,159		3,469	
Repairs and renewals	3,486		1,425	
Clothing and uniforms	98		-	
Fundraising activities	620		576	
Sundry expenses	7,403		2,708	
Accountancy	1,140		1,140	
Depreciation of leasehold improvements	-		2,170	
Depreciation of fixtures, fittings and equipment	742		875	
Depreciation of motor vehicles	-		2,125	
Loss on disposal of fixtures, fittings and equipment	-		-	
		117,601		54,911
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<u>28,195</u>		<u>(3,138)</u>

**BREAKING BARRIERS NW**

England & Wales - Charity number 1153249

---

# Accounts

---

DS  
PAF

## **BREAKING BARRIERS NW**

An Unincorporated Registered Charity No: 1153249

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

<b>CONTENTS</b>	<b>PAGE</b>
Charity Information	1
Trustees' Report	2
Accountant's Report	3
Accounting Policies	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7
Detailed Income and Expenditure Account	8

**DonnellyBentley Limited**  
**Chartered Accountants and Registered Auditor**  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**CHARITY INFORMATION**

**FOR THE YEAR ENDED 31 MARCH 2021**

**TRUSTEES:**

Miss J Kenyon  
Mrs C Bamford  
Mr D Rolfe

**REGISTERED CHARITY NUMBER:**

1153249

**PRINCIPAL ADDRESS:**

Commerce House  
59 Bridgeman Place  
Bolton  
BL2 1DW

**BANKERS:**

Royal Bank of Scotland  
73 – 75 Market St  
Atherton  
Manchester  
M46 0TB

**REPORTING ACCOUNTANTS:**

DonnellyBentley Ltd  
Chartered Accountants and  
Registered Auditor  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

**BREAKING BARRIERS NW**  
**An Unincorporated Registered Charity No: 1153249**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out on pages 4 to 4.2 and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Breaking Barriers NW is constituted under a Trust Deed dated 26 November 2012 and is a registered charity no. 1153249. The Trust is non-profit making and is governed by a Management Committee. Its Trustees are volunteers.

*Recruitment and Training of Trustees*

The trustees are appointed by the members of the organisation at the Annual General Meeting and the trustees have the power under the governing documents to co-opt individuals who support the objects of the organisation to fill vacancies on the Board of Management.

As part of their induction, new trustees are provided with information about the charity, the management structure, its history and working practices. In addition, they are also provided with extracts of the Trust Deed plus information from the Charity Commission regarding the duties and responsibilities of trustees.

**OBJECTIVES AND ACTIVITIES**

Breaking Barriers NW was established to relieve sickness and distress of children and young people (ages 0-25) and their families and carers with social/communication requirements, in particular but not exclusively by;

- Working to relieve the needs and to promote, improve and advance the emotional well being of parents, carers and families of children and young people (ages 0-25) with social/communication requirements. By such charitable needs as the trustees see fit.
- To work towards challenging and removing social barriers and promote inclusion for all.

Breaking Barriers NW provides this service to disabled children and young people regardless of impairment.

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**PUBLIC BENEFIT**

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future events. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set, both through the use of unrestricted and restricted funds. The use of restricted funds is detailed on page 7.1.

**ACHIEVEMENTS AND PERFORMANCE**

The accounting period 20/21 has been, as expected, another very challenging one due to the restrictions imposed by the Pandemic.

Another year with an enforced negative impact on our ability to fundraise and work as we normally would do which has meant finances have been stretched to the limit just to ensure we stayed in existence.

In March 2021 we took up residence in another large unit in the Market Place in Bolton (moving from unit 23 to 22) and not only could we continue with our Charity Shop and space to deliver services for families we also inherited a cafe. This meant a change in direction slightly and a huge amount of work to prepare the new space and move out of the existing one.

A change in guidance meant services supporting Disabled people could continue to work face to face and so we did exactly that throughout lockdowns 2 and 3.

Other than funding via Bolton Together we received no financial support whatsoever during the vast majority of the accounting period.

Our Social Media platforms continue to be very popular with a reach of 1,400 families. Many parents used the platforms to stay in touch with others and lessen isolation.

Clubs and groups were well attended and we continued to deliver some online to include children and young people who were shielding or not comfortable attending in person.

The café is quiet but footfall is gradually increasing and the space has allowed us to offer supported work experience to 6 young Disabled people as well as a support base for 2 others who work with the cleaning and caretaking team in the Market Place itself.

As funding streams re-open and restrictions lift further we are hoping the next financial year will build both capacity and sustainability.

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**INVESTMENT POLICY**

Investment decisions are made by the Management Committee.

**FINANCIAL REVIEW**

The deficit for the year was	£
To which is added the surplus brought forward	(3,138)
	<u>18,413</u>
Leaving a surplus carried forward of	<u>15,275</u>

The Charity has little in the way of fixed running costs and all financial decisions and control are with the Management Committee. A specific minimum value of reserves is not necessary, the current policy being to maintain sufficient cash flow for known commitments.

**TRUSTEES**

The Trustees who served during the period are listed below:

<b>31 March 2021</b>	<b>31 March 2020</b>
Miss J Kenyon	Miss J Kenyon
Mrs C Bamford	Mrs C Bamford
Mr D Rolfe	Mr D Rolfe

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and;

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**INDEPENDENT EXAMINER**

A resolution will be proposed at the Annual General Meeting to reappoint Mr J C Hargraves of DonnellyBentley Chartered Accountants as independent examiner to the charity.

The Trustees consider that for the period ended 31 March 2021 the charity was entitled to exemption from a statutory audit under Section 144(2) of the Charities Act 2011.

APPROVED BY THE TRUSTEES AND  
SIGNED ON BEHALF OF THE TRUSTEES BY:



.....  
Miss J Kenyon – Chairperson

15 December 2021

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BREAKING BARRIERS NW**

**FOR THE YEAR ENDED 31 MARCH 2021**

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 4 to 7.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BREAKING BARRIERS NW (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J C Hargraves BA (Hons) FCA

**DONNELLYBENTLEY**  
Chartered Accountants  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

15 December 2021

**BREAKING BARRIERS NW**  
**An Unincorporated Registered Charity No: 1153249**

**ACCOUNTING POLICIES**

**FOR THE YEAR ENDED 31 MARCH 2021**

The principal policies adopted in the Financial Statements are set out below.

**BASIS OF ACCOUNTING**

The financial statements have been prepared under the historic cost convention and the going concern basis.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: SORP 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) – (Charities SORP 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Breaking Barriers NW meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

**FUND ACCOUNTING**

Unrestricted funds represent the accumulated funds of the charity that are not subject to any restrictions regarding their use and are available in the furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by the funders. Details of the balances on restricted funds at the period end are set out in note 11 to the accounts.

**INCOMING RESOURCES**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income includes grants in respect of revenue and capital items.

**RESOURCES EXPENDED**

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**ACCOUNTING POLICIES (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**INVESTMENT INCOME**

Investment income is accounted for in the period in which the charity is entitled to receipt.

**TAXATION**

No provision has been made for taxation as exemption from taxation is being granted by the Inland Revenue under the provisions of Section 505 of the Income and Corporation Taxes Act 1988. This is subject to the continuing fulfilment of the requirements of that section that income is applicable and applied to charitable purposes only.

**VAT ACCOUNTING**

The Charity is not liable to be registered for VAT. Irrecoverable VAT on expenditure is not analysed separately but attributed to the category of expenditure on which it is incurred.

**TANGIBLE FIXED ASSETS**

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

Fixtures, fittings and equipment – 20% on cost

Leasehold improvements – 20% on cost

Motor vehicles – 25% on cost

**STOCK**

Stock is stated at the lower of cost and net realisable value.

**DEBTORS**

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

**CASH AT BANK AND IN HAND**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**CREDITORS AND PROVISIONS**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

**CASH FLOW STATEMENTS**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company under the Companies Act 2006. The Board of Management have elected to take advantage of the exemption under Update Bulletin 1 of the Charities SORP (FRS 102) not to prepare a cash flow statement.

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**ACCOUNTING POLICIES (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**GOING CONCERN**

The trustees have reviewed the circumstances of Breaking Barriers NW and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The trustees are of the view that the charity is a going concern.

**JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of these financial statements require certain judgements, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**BREAKING BARRIERS NW**  
 An Unincorporated Registered Charity No : 1153249  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	General Fund	Designated Fund	Restricted Funds	Total Year End 31/03/2021	Total Year End 31/03/2020
	£		£	£	£
<b>INCOME AND EXPENDITURE</b>					
<b>Income and Endowments from:</b>					
<i>Voluntary Income:</i>					
Breaking Barriers - General	13,348	-	-	13,348	17,205
Awards 4 All	-	-	9,993	9,993	162
SEND 5-19	-	-	9,132	9,132	17,330
GCR	-	-	2,000	2,000	-
Charity Shop	-	8,153	-	8,153	216
Bolton Together Listen	-	-	3,150	3,150	-
CVS Small Grants	-	-	-	-	300
CVS Health and Wellbeing	-	-	5,997	5,997	27
Tesco	-	-	-	-	-
TSB Community Fund	-	-	-	-	-
SWIM	-	-	-	-	2,141
<b>Total Income</b>	<b>13,348</b>	<b>8,153</b>	<b>30,272</b>	<b>51,773</b>	<b>37,381</b>
<b>Expenditure on:</b>					
Charitable Activities	20,107	1,800	31,864	53,771	56,587
Governance Costs	1,140	-	-	1,140	1,200
<b>Total Expenditure</b>	<b>21,247</b>	<b>1,800</b>	<b>31,864</b>	<b>54,911</b>	<b>57,787</b>
<b>Net Income/(Expenditure) for the Year Before Transfers</b>	<b>2</b>	<b>(7899)</b>	<b>6353</b>	<b>(1592)</b>	<b>(3138)</b>
<b>Transfers Between Funds Grants Returned</b>	<b>7,924</b>	<b>(8,134)</b>	<b>210</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Funds for the Year</b>	<b>25</b>	<b>(1781)</b>	<b>(1382)</b>	<b>(3138)</b>	<b>(20406)</b>
Fund Balances B/Fwd at 01 April 2020	7,009	3,939	7,465	18,413	38,819
Fund Balances C/Fwd at 31 March 2021	<u>7,034</u>	<u>2,158</u>	<u>6,083</u>	<u>15,275</u>	<u>18,413</u>

The General Fund is unrestricted

The Designated Fund represents the operation of a charity shop and is unrestricted.

Analysis of Restricted Funds is shown on page 5.1.

There are no other gains or losses other than those noted above and therefore no separate statement of total recognised gains and losses has been prepared.

STATEMENT OF FINANCIAL ACTIVITIES

ANALYSIS OF RESTRICTED FUNDS FOR THE YEAR ENDED 31 MARCH 2021

	Awards 4	Autism	SEND	5-19	GCR	Bolton	Together	Health &	Wellbeing	Tesco	TSB	Community	SWIM	Total as per
	£	£	£	£	£	£	£	£	£	£	£	£	£	Page 5
<b>INCOME</b>														
<b>Income and Endowments from:</b>														
Grants	9,993	-	8,106	2,000	3,150	5,837	-	-	-	-	-	-	-	29,086
Voluntary income	-	-	-	-	-	160	-	-	-	-	-	-	-	160
Personal assistance income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provision of activities	-	-	1,026	-	-	-	-	-	-	-	-	-	-	1,026
<b>Total Income</b>	<b>9,993</b>	<b>-</b>	<b>9,132</b>	<b>2,000</b>	<b>3,150</b>	<b>5,997</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,272</b>
<b>Expenditure on:</b>														
Charitable Activities	7,942	2,956	10,792	2,200	3,100	3,809	322	501	242	31,864				
<b>Total Expenditure</b>	<b>7,942</b>	<b>2,956</b>	<b>10,792</b>	<b>2,200</b>	<b>3,100</b>	<b>3,809</b>	<b>322</b>	<b>501</b>	<b>242</b>	<b>31,864</b>				
<b>Net Income/(Expenditure) for the year</b>	<b>2,051</b>	<b>(2,956)</b>	<b>(1,660)</b>	<b>(200)</b>	<b>50</b>	<b>2,188</b>	<b>(322)</b>	<b>(501)</b>	<b>(242)</b>	<b>(1592)</b>				
Transfers Between Funds	-	-	106	200	-	-	-	210	(475)	210				210
Grants Returned	-	-	-	-	-	-	-	-	-	-				-
Net Movement in Funds	2,051	(2,956)	(1,554)	0	50	2,188	(153)	(291)	(717)	(1382)				(1382)
Fund Balance B/Fwd at 01 April 2020	988	2,956	1,554	-	-	806	153	291	717	7,465				7,465
Fund Balance C/Fwd at 31 March 2021	3,039	-	-	-	50	2,994	-	-	-	6,083				6,083

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No : 1153249

**BALANCE SHEET**

AS AT 31 MARCH 2021

	Note	Unrestricted funds	Designated fund	Restricted funds	Total funds	2021 Total funds	2020 Total funds
		£	£	£	£	£	£
TANGIBLE FIXED ASSETS	5	3,387	40	-	3,427	5,153	
CURRENT ASSETS							
Debtors	7	1,311	-	-	1,311	20	
Cash at bank and in hand		3,536	2,118	30,301	35,955	14,637	
		4,847	2,118	30,301	37,266	14,657	
CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR	8	1,200	-	24,218	25,418	1,397	
NET CURRENT ASSETS		3,647	2,118	6,083	11,848	13,260	
TOTAL ASSETS LESS CURRENT LIABILITIES		7,034	2,158	6,083	15,275	18,413	
FUNDS							
Unrestricted funds	9				7,034	7,009	
Designated fund	9				2,158	3,939	
Restricted funds	9				6,083	7,465	
					15,275	18,413	

The financial statements on pages 4 to 7.5 were approved by the trustees and signed on their behalf by:

  
Miss J Kenyon - Chairperson

15 December 2021

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**1. INCOME**

	Unrestricted £	Designated £	Restricted £	Total 2021 £	Total 2020 £
Grants	-	-	29,086	29,086	16,512
Voluntary donations	13,347	-	160	13,507	17,338
Charity shop sales	-	8,153	-	8,153	216
Fundraising activities	-	-	-	-	-
Provision of activities	-	-	1,026	1,026	2,141
Provision of workshops	-	-	-	-	-
Bank interest received	1	-	-	1	14
Other Income - Insurance Claim	-	-	-	-	1,160
	<u>13,348</u>	<u>8,153</u>	<u>30,272</u>	<u>51,773</u>	<u>37,381</u>

The income is entirely attributable to the charity's principle aims and objectives.

**2. MOVEMENT IN TOTAL FUNDS FOR THE PERIOD**

This is stated after charging:

	2021 £	2020 £
Trustees' remuneration	-	-
Accountants' remuneration	1,140	1,200

## BREAKING BARRIERS NW

An Unincorporated Registered Charity No : 1098191

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

## 3. ANALYSIS OF CHARITABLE ACTIVITIES

	UNRESTRICTED		RESTRICTED								TOTAL	TOTAL	
	General Fund	Designated fund	Awards 4 All	Autism Friendly Spaces	SEND 5-19	GCR	Bolton Together Listen	CVS Health & Wellbeing	Tesco	TSB Community Fund	SWIM	31/03/21	31/03/20
	£	£	£	£	£	£	£	£	£	£	£	£	£
Activity provision costs	400	-	4,369	-	2,922	1,500	1,550	2,340	-	-	242	13,323	14,548
Wages	-	-	2,700	-	7,003	700	1,550	700	-	-	-	12,653	12,615
Administrative support	1,260	-	600	-	-	-	-	300	-	280	-	2,440	4,825
Other operating costs	18,447	1,800	273	2,956	867	-	-	469	322	221	-	25,355	24,599
	20,107	1,800	7,942	2,956	10,792	2,200	3,100	3,809	322	501	242	53,771	56,587

## 4. GOVERNANCE COSTS

	UNRESTRICTED		RESTRICTED								TOTAL	TOTAL	
	General Fund	Designated fund	Awards 4 All	Autism Friendly Spaces	SEND 5-19	ABAG Awards 4 All	CVS Small Grants	CVS Health & Wellbeing	Tesco	TSB Community Fund	SWIM	31/03/21	31/03/20
	£	£	£	£	£	£	£	£	£	£	£	£	£
Accountancy	1,140	-	-	-	-	-	-	-	-	-	-	1,140	1,200
Legal and professional	-	-	-	-	-	-	-	-	-	-	-	-	-
	1,140	-	-	-	-	-	-	-	-	-	-	1,140	1,200

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**5. TANGIBLE FIXED ASSETS**

	Leasehold Improvements £	Fixtures, Fittings & Equipment £	Motor Vehicles £	Total £
<b>COST</b>				
At 1 April 2020	13,454	8,937	8,500	30,891
Additions	-	3,445	-	3,445
Disposals	-	-	-	-
At 31 March 2021	<u>13,454</u>	<u>12,382</u>	<u>8,500</u>	<u>34,336</u>
<b>DEPRECIATION</b>				
At 1 April 2020	11,284	8,080	6,375	25,739
Charge for year	2,170	875	2,125	5,170
Disposals	-	-	-	-
At 31 March 2021	<u>13,454</u>	<u>8,955</u>	<u>8,500</u>	<u>30,909</u>
<b>NET BOOK VALUE</b>				
At 31 March 2021	<u>-</u>	<u>3,427</u>	<u>-</u>	<u>3,427</u>
<b>NET BOOK VALUE</b>				
At 31 March 2020	<u>2,170</u>	<u>857</u>	<u>2,125</u>	<u>5,153</u>

**6. STAFF COSTS**

Wages and social security costs

	2021 £	2020 £
	<u>12,653</u>	<u>12,615</u>

The average number of employees during the year excluding members of the Board of Management was:

Direct wages	<u>1</u>	<u>2</u>
--------------	----------	----------

There were no employees who received total employee benefits (excluding employer pension costs) of more than £60,000.

**7. DEBTORS**

Prepaid expenses

	2021 £	2020 £
	<u>1,311</u>	<u>20</u>

**BREAKING BARRIERS NW**  
An Unincorporated Registered Charity No: 1153249

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<u>25,418</u>	<u>1,397</u>

Deferred income includes £3,918 received from Bolton Together for Engagement and £19,000 received from Bolton CVS for Health & Wellbeing. Both amounts are received in advance and relate to the next financial year.

**9. ANALYSIS OF MOVEMENTS IN FUNDS IN PERIOD**

The Charity has several restricted funds:-

**BREAKING BARRIERS NW**

An Unincorporated Registered Charity No : 1098191

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

	RESTRICTED										DESIGNATED UNRESTRICTED			
	Awards 4	Autism	SEND	GCR	Bolton	Together	CVS	Tesco	TSB	SWIM	Charity	General	Balance	Balance
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
	All	Friendly	5-19		Listen	Health &		Community		shop	Fund	Total	Total	Total
	Spaces	Spaces			Wellbeing			Fund				31/03/21	31/03/20	
INCOME	9,993	-	9,132	2,000	3,150	5,997	-	-	-	8,153	13,348	51,773	37,381	
EXPENSES	7,942	2,956	10,792	2,200	3,100	3,809	322	501	242	1,800	21,247	54,911	57,787	
NET INCOMING/(OUTGOING) RESOURCES	2,051	(2,956)	(1,660)	(200)	50	2,188	(322)	(501)	(242)	6,353	(7,899)	(3,138)	(20406)	
GRANTS RETURNED	-	-	-	200	-	-	-	-	-	-	-	-	-	
TRANSFERS BETWEEN FUNDS	-	-	106	-	-	-	169	210	(475)	(8,134)	7,924	-	-	
NET MOVEMENT IN FUNDS	2,051	(2,956)	(1,554)	-	50	2,188	(153)	(291)	(717)	(1,781)	25	(3,138)	(20406)	
FUND BALANCE BROUGHT FORWARD AT 1 APRIL 2020	988	2,956	1,554	-	-	806	153	291	717	3,939	7,009	18,413	38,819	
FUND BALANCE CARRIED FORWARD AT 31 MARCH 2021	3,039	-	-	-	50	2,994	-	-	-	2,158	7,034	15,275	18,413	

**BREAKING BARRIERS NW**

An Unincorporated Registered Charity No : 1098191

**DETAILED INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
<b>INCOME</b>		
Voluntary donations	13,507	17,338
Grants	29,086	16,512
Charity shop sales	8,153	216
Fundraising activities	-	-
Provision of activities	1,026	2,141
Provision of workshops	-	-
	<u>51,772</u>	<u>36,207</u>
<b>OTHER INCOME</b>		
Bank interest received	1	14
Insurance claim	-	<u>1,160</u>
	<u>1</u>	1,174
<b>OTHER OPERATING CHARGES</b>		
Training workshops	-	-
Room hire	28	1,470
Activity and support provision costs	13,323	14,548
Volunteers' expenses reimbursed	3,077	1,882
Storage hire	864	1,748
Business rates		64
Insurance	1,218	1,020
Heat, light and water	1,188	760
Wages	12,653	12,615
Administration support	2,440	4,825
Telephone	815	784
Printing post and stationery	97	404
Travelling expenses	4,720	2,756
Motor Expenses	3,469	1,810
Repairs and renewals	1,425	873
Clothing and uniforms		353
Fundraising activities	576	576
Sundry expenses	2,708	3,901
Accountancy	1,140	1,200
Depreciation of leasehold improvements	2,170	2,691
Depreciation of fixtures, fittings and equipment	875	983
Depreciation of motor vehicles	2,125	2,125
Loss on disposal of fixtures, fittings and equipment	<u>-</u>	<u>399</u>
	54,911	57,787
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<u>(3138)</u>	<u>(20406)</u>

