

## **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**

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**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</b>		(3,286)	4,865	(1,579)	-	-
<b>Grants Returned</b>		-	-	-	-	-
<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.

BREAKING BARRIERS NW  
An Unincorporated Registered Charity No : 1153249

STATEMENT OF FINANCIAL ACTIVITIES

ANALYSIS OF RESTRICTED FUNDS FOR THE YEAR ENDED 31 MARCH 2022

	Awards 4 All	Bolton Engage	Bikeability	GCR	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>															
Income and Endowments from:															
Grants	-	3,918	-	2,000	13,330	19,000	15,000	54	12,200	8,780	7,910	9,500	2,500	10,000	104,192
Voluntary income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personal assistance income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provision of activities	-	-	1,640	-	-	-	-	-	-	-	-	-	-	-	1,640
<b>Total Income</b>	-	3,918	1,640	2,000	13,330	19,000	15,000	54	12,200	8,780	7,910	9,500	2,500	10,000	105,832
<b>Expenditure on:</b>															
Charitable Activities	3,197	2,672	1,560	2,150	8,971	21,472	8,700	54	12,208	8,733	780	3,006	2,180	4,662	80,345
<b>Total Expenditure</b>	3,197	2,672	1,560	2,150	8,971	21,472	8,700	54	12,208	8,733	780	3,006	2,180	4,662	80,345
<b>Net Income/(Expenditure) for the year</b>	(3,197)	1,246	80	(150)	4,359	(2,472)	6,300	0	(8)	47	7,130	6,494	320	5,338	25,487
Transfers Between Funds	158	(1,246)	(80)	150	-	(522)	-	-	8	(47)	-	-	-	-	(1,579)
Grants Returned	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Movement in Funds	(3,039)	0	0	0	4,359	(2,994)	6,300	0	0	0	7,130	6,494	320	5,338	23,908
Fund Balance B/Fwd at 01 April 2021	3,039	-	-	-	50	2,994	-	-	-	-	-	-	-	-	6,083
<b>Fund Balance C/Fwd at 31 March 2022</b>	-	-	-	-	4,409	-	6,300	-	-	-	7,130	6,494	320	5,338	29,991

## BREAKING BARRIERS NW

An Unincorporated Registered Charity No : 1153249

6

## 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 2022 £	Total 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



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

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

### 3. ANALYSIS OF CHARITABLE ACTIVITIES

	UNRESTRICTED										RESTRICTED																					
	General Designated Fund		Awards 4 All Together fund		Bolton Together Engage		Bikeability		GCR		Bolton Together Listen		CVS Health & Wellbeing		CVS 21		HAF Easter		HAF Summer		HAF Winter		Counselling Peer		SJP Lady Beth		Kings Fund		TOTAL 31/03/22		TOTAL 31/03/21	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
Activity provision costs	3,466	2,328	1,600	1,970	1,360	1,550	5,427	11,130	3,340	9,443	3,546	-	-	-	-	914	-	-	-	-	-	-	-	-	-	-	-	-	48,828	13,323	12,653	
Wages	285	1,654	100	702	200	600	3,544	10,342	5,360	2,460	3,177	-	-	-	-	2,092	2,180	-	-	-	-	-	-	-	-	-	-	-	35,106	3,410	2,440	
Administrative support	700	-	700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29,117	25,355	-	
Other operating costs	19,620	8,063	797	-	-	-	-	-	-	-	305	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	116,461	53,771	-	
	24,071	12,045	3,197	2,672	1,560	2,150	8,971	21,472	8,700	12,208	8,733	-	-	-	-	3,006	2,180	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

#### 4. GOVERNANCE COSTS

[illegible]

**BREAKING BARRIERS NW**

An Unincorporated Registered Charity No: 1153249

7.2

**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>
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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  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	RESTRICTED										DESIGNATED UNRESTRICTED				Balance Sheet Total 31/03/22 £	Balance Sheet Total 31/03/21 £
	Awards 4 All Together Engage £	Bolton Bikeability £	GCR £	Bolton Together Listen £	CVS Health & Wellbeing £	CVS 21 £	HAF Easter £	HAF Summer £	HAF Winter £	Counselling £	Parenting Peer £	SJP Lady Beth £	Kings Fund £	Charity shop £	General Fund £	
INCOME	-	3,918	1,640	2,000	13,330	19,000	54	12,200	8,760	7,910	9,500	2,500	10,000	10,997	28,967	51,773
EXPENSES	3,197	2,672	1,560	2,150	8,971	21,472	54	12,208	8,733	780	3,006	2,180	4,662	12,045	25,211	54,911
NET INCOMING/(OUTGOING) RESOURCES	(3,197)	1,246	80	(150)	4,359	(2,472)	-	(8)	47	7,130	6,494	320	5,338	(1,048)	3,756	(3138)
GRANTS RETURNED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS BETWEEN FUNDS	158	(1,246)	(80)	150	-	(522)	-	8	(47)	-	-	-	-	4,865	(3,286)	-
NET MOVEMENT IN FUNDS	(3,039)	-	-	-	4,359	(2,994)	-	-	-	7,130	6,494	320	5,338	3,817	470	(3138)
FUND BALANCE BROUGHT FORWARD AT 1 APRIL 2021	3,039	-	-	-	50	2,594	-	-	-	-	-	-	-	2,158	7,034	18,413
FUND BALANCE CARRIED FORWARD AT 31 MARCH 2022	-	-	-	-	4,409	-	-	-	-	7,130	6,494	320	5,338	5,975	7,504	15,275



**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	25,086		13,507	
Grants	104,192		29,086	
Charity shop sales	10,997		8,153	
Fundraising activities	-		-	
Provision of activities	5,521		1,026	
Provision of workshops	-		-	
		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>