

# **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**

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**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 – Trustee20<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 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>	<b>1</b>	<b>85,728</b>	<b>7,510</b>	<b>96,638</b>	<b>189,876</b>	<b>148,746</b>
<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>		<b>75,811</b>	<b>6,967</b>	<b>116,190</b>	<b>198,968</b>	<b>156,910</b>
<b>Net Income/(Expenditure) for the Year Before Transfers</b>	<b>2</b>	<b>9,917</b>	<b>543</b>	<b>(19,552)</b>	<b>(9,092)</b>	<b>(8,164)</b>
<b>Transfers Between Funds</b>		<b>(1,256)</b>	<b>(1,300)</b>	<b>2,556</b>	<b>-</b>	<b>-</b>
<b>Grants Returned</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Funds for the Year</b>		<b>8,661</b>	<b>(757)</b>	<b>(16,996)</b>	<b>(9,092)</b>	<b>(8,164)</b>
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		10,832	5,064	10,318	26,214	35,306

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

**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
		10,691	5,064	14,000	29,755	40,749
CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR	8	1,544	-	3,682	5,226	7,951
NET CURRENT ASSETS		9,147	5,064	10,318	24,529	32,798
TOTAL ASSETS LESS CURRENT LIABILITIES		10,832	5,064	10,318	26,214	35,306
FUNDS						
Unrestricted funds	9				10,832	2,171
Designated fund	9				5,064	5,821
Restricted funds	9				10,318	27,314
					26,214	35,306

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



## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2024**

### 3. ANALYSIS OF CHARITABLE ACTIVITIES

	UNRESTRICTED				RESTRICTED										
	General Fund	Designated fund	Awards 4 All	Rumworth	Thrive	Food for Thought	Abbvie	CVS Health & Wellbeing	HAF Easter	HAF Summer	HAF Winter	Counselling	Parenting Peer	TOTAL 31/03/24	TOTAL 31/03/23
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Activity provision costs	36,280	-	3,870	2,175	4,825	6,597	-	2,900	6,937	10,486	2,858	5,681	4,411	87,020	57,288
Wages	15,918	-	7,838	5,926	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	6,967	290	-	-	227	2,500	-	308	-	-	-	244	32,469	34,363
	74,131	6,967	11,998	8,101	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 →	
	General Fund	Designated fund	Awards 4 All
	£	£	£
	1,680	-	-
	-	-	-
	1,680	-	-
		Thrive	Food for Thought
		£	£
		-	-
		-	-
		-	-
		Abbvie	CYS Health & Wellbeing
		£	£
		-	-
		-	-
		-	-
		HAF Easter Summer	HAF Summer Winter
		£	£
		-	-
		-	-
		-	-
		HAF Counselling	Parenting Peer
		£	£
		-	-
		-	-
		-	-
		1,680	1,200
		-	-
		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>
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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	Rumworth	Thrive	Food for	Abbvie	CVS	HAF	HAF	HAF	HAF	Counselling	Parenting	Charity	General	Balance
	All			Thought		Health &	Easter	Summer	Winter			Peer	shop	Fund	Sheet
	£	£	£	£	£	Wellbeing	£	£	£	£	£	£	£	£	Total
															31/03/23
															£
INCOME	10,000	5,000	-	8,454	2,500	-	7,097	13,155	4,932	31,000	14,500	14,500	7,510	85,728	148,746
EXPENSES	11,998	8,101	10,315	9,434	2,500	6,662	8,831	12,749	4,693	24,180	16,727	16,727	6,967	75,811	156,910
NET INCOMING/(OUTGOING)															
RESOURCES	(1,998)	(3,101)	(10,315)	(980)	0	(6,662)	(1,734)	406	239	6,820	(2,227)	(2,227)	543	9,917	(8,164)
GRANTS RETURNED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS BETWEEN FUNDS	-	280	-	331	-	856	1,734	(406)	(239)	-	-	-	(1,300)	(1,256)	-
NET MOVEMENT IN FUNDS	(1,998)	(2,821)	(10,315)	(649)	0	(5,806)	0	0	0	6,820	(2,227)	(2,227)	(757)	8,661	(8,164)
FUND BALANCE BROUGHT FORWARD															
AT 1 APRIL 2023	3,685	2,821	10,707	649	-	5,806	-	-	-	674	2,972	2,972	5,821	2,171	35,306
FUND BALANCE CARRIED FORWARD															
AT 31 MARCH 2024	1,687	-	392	-	-	-	-	-	-	7,494	745	745	5,064	10,832	35,306

**BREAKING BARRIERS NW**

8

An Unincorporated Registered Charity No : 1098191

**DETAILED INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2024**

	<b>2024</b>		<b>2023</b>	
	£	£	£	£
<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>

