

CHARITY REGISTRATION NUMBER: 1155325

**GIVE US A BREAK 2010
ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
5 APRIL 2021**

David Allen
Chartered Accountants
Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY

GIVE US A BREAK 2010

CONTENTS

YEAR ENDED 5 APRIL 2021

Reference and administrative details	1
Trustees' report	2 to 7
Chartered accountants' report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 to 16

GIVE US A BREAK 2010

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Ms S Lee Mrs V Johnstone Mrs J Blacklock
Charity Registration Number	1155325
Principal Office	3 Standings Rise Whitehaven CA28 6SX
Bankers	Barclays Bank plc 2 Finkle Street Workington CA14 2AU

GIVE US A BREAK 2010

TRUSTEES' REPORT

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2021.

OBJECTIVES AND ACTIVITIES

Objects and aims

The charity's objects as set out in the governing document are to relieve the needs and preserve and protect the health of children with disabilities in West Cumbria, and their parents and carers, by raising funds to provide access to short breaks and overnight stay facilities.

The vision statement for the charity is 'Have a break, come RaynorShine'.

The mission statement is that the RaynorShine Centre will provide a family focused environment that is homely, not clinical, where disabled children, their parents and carers can come to relax and feel part of the RaynorShine community.

The RaynorShine Centre will be fun, encourage play and help develop new skills in a safe, nurturing and happy environment.

The RaynorShine Centre will make a positive difference to the quality of life of children and families. Each child has self-worth and value and should be treated with respect and dignity. Children have a right to live and be cared for in a safe environment. The RaynorShine Centre will work in harmony with other community organisations.

GIVE US A BREAK 2010

TRUSTEES' REPORT (CONTINUED)

The aims of the charity are:

To improve the quality of disabled children's lives and life experiences by providing a Centre in West Cumbria that is available, initially, five days per week, for 50 weeks of the year.

To embed the business mission and vision statements in the people, facilities and operation of the RaynorShine Centre.

Medium/Short Term aims:

1. Raise money to purchase a property close to the sea which can be used as a holiday let for families with disabled children to enjoy the local area
2. Adapt the property into an accessible property suitable for use by families with severe disabilities
3. To develop a programme for sustainability

On 1 November 2012, the charity signed a declaration of trust by CFM Radio's Cash for Kids. CFM Radio's Cash for Kids agreed to utilise the CFM Radio's Cash for Kids Charity with a view to the raising of funds in respect of Give Us A Break 2010.

The trust fund is the sum of all monies raised including gift aid by way of donation through the CFM Radio's Cash for Kids' Just Giving web page, on-air, in cash and cheques and by text donations. Give Us A Break 2010 is the beneficiary of the trust fund and should Give Us A Break 2010 no longer exist or require the funding then CFM Radio's Cash for Kids will use the trust fund to support children in Cumbria and South-West Scotland chosen at their discretion.

The trust fund and its income is held in trust for Give Us A Break 2010 for:

1. the payment of expenses incurred in relation to 'Building and renovating a short break activity centre with overnight stay facilities for children in West Cumbria' required by Give Us A Break 2010
2. the provision of support, including services support and direct gift in kind, for Give Us A Break 2010
3. the provision of such equipment as CFM Radio's Cash for Kids shall deem necessary to support and provide well being for Give Us A Break 2010
4. such other purpose relating to Give Us A Break 2010 as CFM Radio's Cash for Kids shall deem appropriate.

CFM Radio's Cash for Kids currently holds funds in trust for Give Us A Break 2010 and this has not been recognised in these accounts as the project is still in the early stages and if, for any reason, this project cannot go ahead then Give Us A Break 2010 will not receive anything from CFM Radio's Cash for Kids.

GIVE US A BREAK 2010

TRUSTEES' REPORT (CONTINUED)

Public benefit

The Charity aims to relieve the needs and preserve and protect the health of children with disabilities in West Cumbria, and their parents and carers, by raising funds to provide access to short breaks and overnight stay facilities for the benefit of the public.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENTS AND PERFORMANCE

2020/21 has been a particularly tough year for the charity. The majority of the year was spent in lockdown and every committee member had significant personal issues to deal with during this time. An overall small loss was made due to no active fundraising and website ongoing costs.

Property search

The search for land to build the RaynorShine Centre has again not wielded a site which would be suitable. Most of the sites that were looked at in previous years were not suitable for conversion or way beyond our budget to either purchase or convert.

A suitable property for the 'holiday let' was found which was within our budget to purchase and renovate and was ideally located on a local beach. Minimal alterations were necessary to make it accessible for those with disabilities and time was spent writing up a business plan to enable the release of the funds from CFM Cash for Kids to make the purchase.

Unfortunately, CFM's 'Cash For Kids' were unable to confirm the release of the funds in time, and the property was purchased by another interested party. The search for an alternative site continues.

Industry links and fundraising

For this financial year, with the majority of it being in lockdown, there has been no active fundraising from within the charity or from external parties.

Change in priorities

Due to the lack of progress in obtaining land and the probability of the situation not changing for some time. The trustees took the decision, last year, to realign the priorities for the charity. While the search for suitable land is still ongoing, the trustees decided to begin to look for suitable properties that could be adapted for use as holiday accommodation for families to have short breaks of 3, 4 or 7 days in west Cumbria, with the desire to obtain properties close to the coast enabling families to have breaks at the beach. Operating the properties as holiday accommodation will enable the charity to gain a business history which is often required by grant making bodies. The search for suitable land for the RaynorShine Centre will continue in parallel.

GIVE US A BREAK 2010

TRUSTEES' REPORT (CONTINUED)

FINANCIAL REVIEW

The accounts show that the charity generated income from donations and fundraising events totalling £1,299 for the year (2020: £9,878). The charity made a deficit in the year of £731 (2020: £7,737 surplus) which is held for the purpose of creating the RaynorShine Centre.

The objective continues to be to gather sufficient funds to build the RaynorShine Centre and once the centre is up and running, a suitable reserves policy will be adopted.

The charity held unrestricted reserves of £141,316 (2020: £142,047) at the year end.

PLANS FOR FUTURE PERIODS

Aims and key objectives for future periods

West Cumbria urgently needs a suitable Short Break Centre located nearby to support children with disabilities and their families. Currently, a suitable facility does not exist and/or would require extensive travel or financial commitment to access.

Give Us A Break 2010 intend to set up a beach located holiday home in one of the coastal villages in West Cumbria.

The intention is to provide an affordable break away from home for families with children who have disabilities and their carers if necessary, for short breaks or longer stays if required.

This will in turn improve the quality of disabled and disadvantaged children's lives and life experiences by providing a centre for short breaks in this area.

Our initial property will be fully accessible for wheelchair users and will allow family pets and working animals to accompany the families.

Cumbria has very few wheelchair accessible properties available, and of those, even fewer can sleep more than two. There are very few that are beach located so it will be well sought after by these families.

The rates charged will cover the costs of the property plus a little extra to generate some Charity income to enable unforeseen maintenance work on the property and potentially the purchase of more properties in the future.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees

Ms S Lee

Mrs V Johnstone

Mrs J Blacklock

TRUSTEES' REPORT (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

The charity's governing document is a foundation model constitution of a Charitable Incorporated Organisation, whose only voting members are its charity trustees, dated 9 January 2014. The charity was registered with the Charity Commission on 14 January 2014 and its charity number is 1155325. Upon registration, the funds of Give Us A Break 2010 (charity number 1150456) were transferred to the charity.

Recruitment and appointment of trustees

The charity is managed and administered by its trustees. Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Induction and training of trustees

Upon appointment, trustees are issued with a copy of the Charity Commission's guidance, 'The Essential Trustee' and a copy of the governing document to ensure they understand their role as a trustee and have a good understanding of the charity.

TRUSTEES' REPORT (CONTINUED)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper 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 the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity on 31 March 2022 and signed on its behalf by:

Mrs J Blacklock
Trustee

GIVE US A BREAK 2010

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS OF GIVE US A BREAK 2010

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the accounts of Give Us A Break 2010 for the year ended 5 April 2020 as set out on pages 8 to 14 from the charity's accounting records and from information and explanations you have given us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to you, the charity's Board of Trustees, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Give Us A Break 2010 and state those matters that we have agreed to state to them in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its Board of Trustees, as a body, for our work or for this report.

It is your duty to ensure that Give Us A Break 2010 has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and surplus of Give Us A Break 2010. You consider that Give Us A Break 2010 is exempt from the statutory requirements for audit and independent examination for the year.

We have not been instructed to carry out an audit or a review of the accounts of Give Us A Break 2010. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

David Allen
Chartered Accountants
Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY

31 March 2022

GIVE US A BREAK 2010

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2021

	Note	Unrestricted £	Total 2021 £	Total 2020 £
Income from:				
Donations	2	1,247	1,247	1,504
Other trading activities	3	52	52	8,374
Total income		1,299	1,299	9,878
Expenditure on:				
Raising funds		(518)	(518)	(681)
Charitable activities	5	(1,512)	(1,512)	(1,460)
Total expenditure		(2,030)	(2,030)	(2,141)
Net movement in funds		(731)	(731)	7,737
Reconciliation of funds				
Total funds brought forward		142,047	142,047	134,310
Total funds carried forward	9	141,316	141,316	142,047

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for both financial years are shown in note 9.

GIVE US A BREAK 2010**BALANCE SHEET AS AT 5 APRIL 2021**

	Note	2021 £	2020 £
Current assets			
Debtors	8	2,796	2,797
Cash at bank and in hand		<u>138,520</u>	<u>139,250</u>
		<u>141,316</u>	<u>142,047</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>141,316</u>	<u>142,047</u>
Total funds	9	<u>141,316</u>	<u>142,047</u>

The financial statements on pages 9 to 16 were approved by the trustees, and authorised for issue on 31 March 2022 and signed on their behalf by:

Mrs J Blacklock
Trustee

1 ACCOUNTING POLICIES

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Give Us A Break 2010 meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Income

Voluntary income including donations that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations

Donations are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Other trading activities

Fundraising event income is recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021 (CONTINUED)

1 ACCOUNTING POLICIES (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Expenditure includes any VAT, which cannot be recovered, and is reported as part of the expenditure to which it relates.

Raising funds

These are costs of fundraising events undertaken during the year.

Charitable activities

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

All fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Equipment

Depreciation method and rate

25% straight line

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021 (CONTINUED)

1 ACCOUNTING POLICIES (continued)

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 INCOME FROM DONATIONS

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Donations;			
Donations	<u>1,247</u>	<u>1,247</u>	<u>1,504</u>
	<u>1,247</u>	<u>1,247</u>	<u>1,504</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021 (CONTINUED)

3 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds General £	Total funds £	Total 2020 £
Events income;			
Fundraising events	52	52	8,374
	<u>52</u>	<u>52</u>	<u>8,374</u>

4 EXPENDITURE ON RAISING FUNDS

a) Costs of trading activities

	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Fundraising trading costs;				
Fundraising		518	518	681
		<u>518</u>	<u>518</u>	<u>681</u>

5 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Governance costs	1,512	1,512	1,460
	<u>1,512</u>	<u>1,512</u>	<u>1,460</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021 (CONTINUED)

6 ANALYSIS OF SUPPORT COSTS

Support costs allocated to charitable activities

	Governance costs £	Total 2021 £	Total 2020 £
Accountancy fees	<u>1,512</u>	<u>1,512</u>	<u>1,460</u>

7 TRUSTEES REMUNERATION AND EXPENSES

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 DEBTORS

	2021 £	2020 £
Other debtors	<u>2,796</u>	<u>2,797</u>

9 FUNDS

	Balance at 6 April 2020 £	Incoming resources £	Resources expended £	Balance at 5 April 2021 £
Unrestricted funds				
<i>General</i>				
General	<u>142,047</u>	<u>1,299</u>	<u>(2,030)</u>	<u>141,316</u>
	Balance at 6 April 2019 £	Incoming resources £	Resources expended £	Balance at 5 April 2020 £
Unrestricted funds				
<i>General</i>				
General	<u>134,310</u>	<u>9,878</u>	<u>(2,141)</u>	<u>142,047</u>

GIVE US A BREAK 2010

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021 (CONTINUED)

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds General £	Total funds at 5 April 2021 £
Current assets	<u>141,316</u>	<u>141,316</u>