

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2023
for
The Breck Foundation**

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The Breck Foundation
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for the Year Ended 31 May 2023

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The Breck Foundation
Report of the Trustees
for the Year Ended 31 May 2023

The trustees present their report with the financial statements of the charity for the year ended 31 May 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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Report of the Trustees
for the Year Ended 31 May 2023

OBJECTIVES AND ACTIVITIES

Objectives and aims

Breck Foundation is at the forefront of efforts to safeguard children and young people online.

Our organisation was founded in 2014 in response to the tragic loss of Breck Bednar, a 14-year-old boy who was groomed and murdered by someone he met online. Our work aims to prevent this from ever happening again. Our work saves lives.

We are a Southeast England-based charity with national relevance and impact. We reach thousands of children and young people in schools and other community settings with Breck's story every year. Our talks and educational materials fill a gap in the current UK curriculum that otherwise leaves children vulnerable to online grooming and exploitation.

We take a whole community approach, working also with teachers, school support staff, parents, private sector employees and the wider UK public to create a network of digital champions - adults we empower to take effective action to protect the wellbeing and lives of young people.

We do more than educate; we bring a unique perspective when we work with policymakers across all levels of government and technology companies to create more robust digital policies and practices that put young people's safety first.

With 98% of young people now active internet users, current and future generations grow up having to navigate new and evolving digital dangers. We are committed to making the internet a place where children can live, play and thrive in safety.

We are helping young people reclaim the internet.

Since we were founded, we have reached 149,249 children and young people, 16,464 parents and 14,872 teachers and professionals.

Breck Foundation is a Charitable Incorporated Organization (CIO) in England and Wales.

Vision Statement

A world in which children and young people can live, play and learn online safely.

Mission Statement

To empower the digital generation to be smart and safe online and advocate for their wellbeing to be at the centre of internet safety policies and practices across government, business and the wider society, by:

- Educating and empowering children and young people to build digital resilience and protect themselves, and to champion positive online engagement among their peers.
- Raising awareness and increasing knowledge among adults with safeguarding responsibilities (parents, teachers, police, community leaders and others) and the wider public, and equipping them to take appropriate actions to support and protect children and young people.
- Engaging government, businesses and other relevant agencies in campaigning for improvement in online safety policies, systems, processes and practices, to better protect children and young people.

Organisational Aims

At Breck Foundation, our aims are to:

- a. Eradicate the incidents of online grooming and exploitation of young people and/or their exposure to inappropriate conduct on the internet, which occur through their use of online gaming, social media and other digital platforms;
and

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b. Increase young people's self-confidence and digital resilience, while improving their overall mental health and those of the adults who safeguard them.

Public Benefit

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and helps us ensure our objectives and activities remained focused on our stated purposes or charitable objects. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the charitable objectives they have set.

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ACHIEVEMENT AND PERFORMANCE

Chair's Remark

As the Online Safety Bill continues to make progress in Parliament, children at risk of harm online continues to grow. Breck's story is the voice of the Foundation's work, and from the feedback we see from children, it is a vital tool in helping them grow safe online and enjoy the online world.

Breck's family, led by Lorin LaFave-Gordon, continue to inspire supporters. It is their tireless lobbying of Government and the big tech companies, combined with great efforts by the professional staff team at the Foundation, that we can now show greater impact of our work. The Trustees are grateful for the fundraising events led by David Gordon and Lorin which have provided significant funds to grow the operational capacity of the Foundation.

The Trustees have worked hard over the last twelve months to review and strengthen our Governance processes and systems to hold the staff team to account for delivery of the strategy. Through skills audit and recruitment of Trustees with the professional skills in accountancy, fundraising and public sector, we have a strengthened Board to provide the Chief Executive with strategic expertise. We have had 3 trustee resignations in this period for significant personal and family reasons. Longstanding trustee, Corrine Sterry, was elected to public office. We wish her every success.

Our staff team have worked hard and demonstrated their expertise and their commitment to the mission of the Foundation. As a result, we have seen some big changes in operations: we have refreshed our website and marketing materials to ensure they remain relevant and engaging; we have embedded strong financial systems and processes, including inaugurating a finance sub-committee of the board of trustees, which has strengthened the scrutiny of management accounts among other things; delivery of a new approaches to our online safety educational service offers have seen growth in numbers of people we are reaching, and we are soon starting delivery on our new innovative project called RISE e2e, through which we are aiming to have longer-term impact through sustained engagement with schools. The passion our staff inject into sharing Breck's story is inspiring.

I am grateful to our funders (listed in this report) and supporters. I want to particularly thank everyone who has participated in various fundraising challenges to raise money for this important cause, including those who ran the London Marathon, the London Landmark's Half Marathon and individuals who embarked on their own unique challenges, such as our BFF (Breck Foundation Friend), Nathan Bray, whose successful goal to ride (on a motorbike) the four corners of the UK, starting at John O'Groats then onto Lowestoft in East Anglia, across to St Davids in Wales and finishing at Land's End, a total distance of 1470 mile in 30 hours, raised an impressive £2,054.

Next year, we will be marking the tenth anniversary of Breck's tragic loss. We will also be marking ten years since Breck's family began campaigning to help keep thousands of children safer online, and ten years since they set up the Breck Foundation. As we look ahead to activities to mark this anniversary, the Board of Trustees recognises and is grateful to all the staff, volunteers and fundraisers, who have- and continue to- contribute to the success of the Breck Foundation.

Ensuring Our Work Delivers Our Charitable Aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and helps us ensure our objectives and activities remained focused on our stated purposes or charitable objects. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the charitable objectives they have set.

Our Activities and Performance

Below are some of the highlights of Breck Foundation's work in 2022/2023.

Operational Plan

In September 2022, we launched our new 5-year strategic plan. We have identified 4 main strategic objectives, which are:

1. Become a stronger (including financially), professional, compliant charitable organisation

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2. Facilitate access to high-quality online safety education/information for all children, young people, and adults with safeguarding responsibilities
3. Be influential on policy, advocacy, and campaigning
4. Have successful stakeholder engagement and constructive partnerships

School Education Programme

This year we have continued our school education programme in which we educate and empower students (of all ages and special educational needs), teachers and parents/carers. This programme continues to be the cornerstone of our work and a great success.

In total, this year we have reached:

- 15,416 primary-age students
- 8,174 secondary-age students
- 2,283 parents
- 1,679 teachers, trainee teachers and professionals
- 484 special educational needs and disability (SEND) pupils, SEND teachers and parents of SEND children.

This brings our overall total figures since the Foundation's conception to 149,249 children and young people, 16,464 parents and 14,872 teachers and professionals.

See below for a selection of quotes from teachers, parents and young people we have reached this year:

- "[The speaker] had the children listening to her every word and you could tell they were taking in everything she said. She spoke in such an age-appropriate way and handled such a difficult issue with sensitivity and confidence. Really made the children think twice." - a teacher from St Francis Catholic Primary
- "My almost 9-year-old wants to start using snap chat app, it's all so scary! This has helped us sort some rules and how to start talking about it" - a parent from St Cuthberts
- "They taught us about what happened to Breck, how to prevent grooming and now you can tell why it's important to stay close with friends who you know in real life" - Year 5 pupil from Hillcroft Primary

To further embed learning, we have expanded our suite of after-presentation resources by creating a new secondary school pack which teachers can use after their pupils have been visited by a Breck Foundation speaker. We have also developed new satellite sessions to supplement our main presentation, these include sessions called 'Understanding Online Predators' and 'Spotting Fake News', and we continue to develop more. These satellite sessions help us deliver more holistic online safety education and allow us to be reactive to growing topical issues.

Towards the end of the 22/23 period, we launched our new School Engagement Officer roles. This means we have recruited a large number of excellent freelance speakers who, as of the start of the 23/24 period, are being trained and prepared to deliver Breck Foundation sessions all across the UK expanding our reach and abilities as a foundation.

Breck Ambassador Programme

This year we finished the first pilot of the Breck Ambassador programme in Surrey, with funding from the Police and Crime Commissioner's office. A total of eight ambassadors were trained in the duration of this project. One of the ambassadors has SEN, and delivered to her SEN school; an unplanned yet positive outcome for the project.

We have found new ways to innovate as part of this programme, including a communication portal on the Breck Foundation website designed to keep us engaged with the Breck Ambassadors and to share up-to-date information with them.

We have produced a report of the project's successes and challenges, from this we have developed a new version of the project to increase its impact. Our new model will take heed of the challenges of the pilot and make adaptations to ensure a more successful project in the future.

Game Over Play

Game Over is an award-winning verbatim play by Mark Wheeler based on Breck's story for secondary school students.

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In this period, we have redeveloped the Game Over Play project design into a four-tier offering for schools. Starting with the 'Basic Tutorial' level, the levels have an increasing commitment from us and the school taking part, with the final 'Big Boss' level including a pre-production workshop with Lorin LaFave Gordon, a Q&A session for parents and supporting educational workshops on predators and grooming.

Breck Foundation Friends

We launched a high-value supporter programme called Breck Foundation Friends (BFFs), this programme includes monthly donors, fundraisers, large donors (amounts over £100) and volunteers. We launched the scheme in September 2022 with a digital event through a video filmed by Eastenders actress Charlie Brooks, by the end of the 22/23 period we have 32 Breck Foundation Friends. Complimentary to our BFFs, we are starting a Corporate BFFs programme. The CBFFs will include corporates who sponsor a project, fundraise as a company and/or give regular large donations.

Communications and Events programme

We rebranded and relaunched the Breck Foundation website in September 2022, this has improved the user journey experience for accessing our resources and booking our educational speakers.

In November 2022, our Founder, Lorin LaFave Gordon hosted the Breck Ball, this event raised over £60k. In January 2023, we became a certified supplier for the UK Boarding Schools Association. We took part in Safer Internet Day in February 2023, where we created a "Wear Yellow Challenge" to encourage children to be positive online, we are going to bring this back next year and grow the campaign.

In May 2023, we launched our new "Big Breck Walk" event, a fundraising walk for schools and individuals to encourage the ethos of #PlayVirtual #LiveReal (encouraging digital balance). In addition to raising awareness of this viral issue, this event also raised some money for our work. In the 22/23 period, we had fundraisers take part in the London Marathon, Glasgow Half Marathon and the London Landmarks Half Marathon, raising crucial funding for us. Our special thanks goes to all those who participated in these events for us.

Media and Speaking Engagements

During this period, our Founder and staff have made media appearances that have contributed to key policy discourses relating to children and their safety online. They are listed below.

TV:

- Sky News to state our position on the Online Safety Bill.
- Sky Crime Channel aired a documentary about Breck's story which featured interviews with our Founder.
- ITV News to talk about the reading of the Online Safety Bill in Parliament.
- BBC LookEast TV to discuss the tragic story of Christoforus Nicholaou.
- BBC Breakfast and BBC Southeast Live to discuss the Online Safety Bill and the Bereaved Parents for Online Safety Group.
- GB News multiple times to discuss the Online Safety Bill, the story of Breck Bednar and the case of Jordon Croft, a convicted paedophile.

Radio:

- " BBC Radio Essex multiple times to discuss the Online Safety Bill, the TV show 'I am Ruth', Breck's Story, harmful content relating to suicide and self-harm on TikTok.
- " Times Radio to discuss the TikTok Blackout Challenge.
- " BBC Radio Kent multiple times to discuss our position on the Online Harms Bill Amendment to remove the regulations on 'legal but harmful content' for adults and the increases in the number of children being groomed by paedophiles in Kent.

Podcasts:

- " The podcast Lalalaletmeexplain to explain online grooming and tell Breck's Story
- " GOOD Podcast to tell Breck's story.

Magazine:

- " Closer magazine featured an interview with our Founder and told Breck's story.

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Policy, Advocacy & Campaigning (PAC)

In July 2022, we engaged with Dr. Baroness Love on the Online Safety Bill as it made its way to the House of Lords, providing meaningful insight into our positions. We also actively participated in the coalition that exists with several children-focused organisations, led by 5Rights and NSPCC, to work on a series of amendments for the Online Safety Bill.

In October 2022, our CEO took part in a working meeting with the then Parliamentary Under-Secretary of State for Tech and the Digital Economy, Damian Collins MP in October, alongside other notable industry players. We also released official statements regarding the Molly Russel inquiry during and after its procedures took place.

In November 2022, we co-signed a coalition letter to the Secretary of State for Culture, Media and Sport, Michelle Donelan, to put pressure on the government to bring the OSB back to parliament and continue the process of making it law.

In June 2023, our Founder took part in Peace One Day, Peacekeepers Day Live and was interviewed by Jeremy Gilley about the need for more awareness of online predators and the harm that children can face online.

In 2023, our CEO took part in a round table at Ofcom as one of five organisations brought in to help the future regulator of social media platforms develop their approach to tackling online bullying on platforms.

Our Founder continues to be a key member of the Bereaved Families for Online Safety Group. In 2023, we co-signed a letter sent to Michelle Donelan, Rishi Sunak, Dominic Raab and the Chief Coroner to flag their concerns about the Online Safety Bill and the need for access to be given for grieving families to view the data of the deceased.

FINANCIAL REVIEW

Review of the charity's financial position at the end of the period

Principal Funding Sources

At the end of 2022-23, after a deficit of income over expenditure of £1,257, Breck Foundation had balances totalling £132,830, of which £85,441 (which included official reserves figure and £27,707 in funds accrued) is unrestricted and £47,349 is restricted across multiple programmes and funds.

Principal Funding Sources

Most of our income comes from our individual donations and fundraising activities - 51%; 37% came from various grants for our education programme in schools; 9% is income generated through out paid presentations.

Reserves Policy

Breck Foundation has a policy for holding a minimum reserve representing about three months of operating costs and includes enough funds to meet any liabilities to its staff and other creditors should we find ourselves unable to continue operating. We also want to ensure that Breck Foundation can meet its liabilities in the event of an adverse effect on income generation. The reserve currently required is £62,922. As stated above The Breck Foundation hold reserves of £132,790 at the year end (£134,047 in 2022). The amount of unrestricted reserves at the year end were £85,441 (£90,629 in 2022)

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for the Year Ended 31 May 2023

FUTURE PLANS

Our Future Plans June 2023 - May 2024

2024 will mark ten years since the tragic murder of Breck Bednar. To mark this occasion, we are planning to hold a series of events throughout the year including a conference, a large-scale version of our Big Breck Walk fundraising event, a gala dinner and more. We hope to use this as a year to bring extra awareness to the danger of online grooming and raise funds to help us continue our work.

As previously stated, we launched our new School Engagement Officer (SEO) roles. The SEOs will be trained to deliver Breck Foundation sessions across the UK expanding our reach and abilities as a foundation. They will be key, from the 23/24 period, to realising our ambition to scale up our reach and impact across the country.

We will start actioning the new tiered offering of our Game Over project in schools. We have received grants from the Big Lottery Fund and the Harrow Safer Neighbourhood Board to allow us to deliver the Game Over project. We have secured several schools who are keen to work with us on this project and we will begin in the 23/24 period.

In the 23/24 period, we will start delivering our new education project RISE e2e (Resilience Internet Safety Education end-to-end project). RISE e2e is a unique school partnership programme for pupils, teachers and parents, centred around online skills and digital safety. This project has a sustained engagement with schools over a period of a full academic session at its core. It will see us expand our educational talks into fake news, understanding predators and online wellbeing.

Our first-ever long-term communications campaign Play Virtual, Live Real will also be launched in this period. The campaign, which will run for one year, will focus on encouraging young people to address the balance between their online and offline worlds. It will have a series of events, specific branding, and targeted communications associated with it.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission on 22 July 2016 and is governed under a foundation model constitution.

Recruitment and Appointment of Management Committee

Under the requirements of the Breck Foundation CIO Constitution the members of the Management Committee are appointed to serve for a period of three years after which they must be re-elected for a maximum of 3 terms. New trustees are appointed by a decision of the trustee board.

All members of the Management Committee give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in the accounts.

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is Exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Risks to continuity of funding and other medium to high risks have led to the development of a new five-year strategic plan and a three-year fundraising strategy and action plan, both of which are being actively implemented, including efforts to achieve diversification of funding and charitable activities and continuous review of internal policies and procedures.

Organisational Structure

Breck Foundation's Board of Trustees currently has 5 members who meet quarterly and are responsible for providing strategic and operational oversight for the charity.

A scheme of delegation is in place and day to day responsibility for organisational management rests with the CEO. The CEO is responsible for ensuring that the charity delivers the services specified and that organisational key performance indicators are met. The CEO also carries out individual supervision of the staff team and ensures that members of the team continue to develop their skills and working practices in line with sector good practice

Name	Appointed	Resigned
Emily Cherry (Chair)		
Thomas Parry (Treasurer)	18/10/22	
Reem Willoughby		
Corinne Sterry		11/05/23
Mark Harrington		
Trica Cole	14/06/22	
Gwen Eccleston	14/06/22	16/05/23
Sarah Bowes	14/06/22	22/05/23

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1168384

Principal address

Bourne Foundation
475 Godstone Road
Whyteleafe
CR3 0BL

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Report of the Trustees
for the Year Ended 31 May 2023

Trustees

Miss E C Cherry
Miss P Cole (appointed 14.6.22)
Ms S Bowes (appointed 14.6.22) (resigned 22.5.23)
Mrs G Eccleston (appointed 14.6.22) (resigned 16.5.23)
Ms C E Sterry (resigned 11.5.23)
Mr M B Harrington
Mrs R I Willoughby
Mr T Parry (appointed 18.10.22)

Independent Examiner

Richard D Lacey
Harris Lacey and Swain
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ

Approved by order of the board of trustees on 12.12.2023 and signed on its behalf by:



.....
Miss E C Cherry - Trustee

**Independent Examiner's Report to the Trustees of
The Breck Foundation**

Independent examiner's report to the trustees of The Breck Foundation

I report to the charity trustees on my examination of the accounts of The Breck Foundation (the Trust) for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Richard D Lacey

Harris Lacey and Swain
Suite 1
The Riverside Building
Hessle
East Yorkshire
HU13 0DZ

Date: 12.12.2023

The Breck Foundation

Statement of Financial Activities
for the Year Ended 31 May 2023

		Unrestricted fund	Restricted funds	2023 Total funds	2022 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	29,981	61,917	91,898	139,108
Charitable activities	4				
Governance + Support Costs		34,552	-	34,552	-
Delivery of Services		24,865	-	24,865	24,040
Other Income	3	104,949	-	104,949	26,160
Total		<u>194,347</u>	<u>61,917</u>	<u>256,264</u>	<u>189,308</u>
EXPENDITURE ON					
Raising funds		36,287	500	36,787	9,943
Charitable activities	5				
Charitable Activities		5,456	96	5,552	-
Staff Costs		143,857	56,890	200,747	158,085
Professional Fees					
		5,253	-	5,253	11,392
Premises		2,460	331	2,791	14,569
Governance + Support Costs		6,222	169	6,391	12,188
Delivery of Services		-	-	-	21,103
Total		<u>199,535</u>	<u>57,986</u>	<u>257,521</u>	<u>227,280</u>
NET INCOME/(EXPENDITURE)		(5,188)	3,931	(1,257)	(37,972)
RECONCILIATION OF FUNDS					
Total funds brought forward		90,629	43,418	134,047	172,019
TOTAL FUNDS CARRIED FORWARD		<u>85,441</u>	<u>47,349</u>	<u>132,790</u>	<u>134,047</u>

The notes form part of these financial statements

The Breck Foundation

**Balance Sheet
31 May 2023**

		Unrestricted fund	Restricted funds	2023 Total funds	2022 Total funds as restated
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	12	1,753	-	1,753	2,000
CURRENT ASSETS					
Debtors	13	57,009	-	57,009	1,450
Cash at bank		33,844	47,348	81,192	136,546
		<u>90,853</u>	<u>47,348</u>	<u>138,201</u>	<u>137,996</u>
CREDITORS					
Amounts falling due within one year	14	(7,164)	-	(7,164)	(5,949)
NET CURRENT ASSETS		<u>83,689</u>	<u>47,348</u>	<u>131,037</u>	<u>132,047</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>85,442</u>	<u>47,348</u>	<u>132,790</u>	<u>134,047</u>
NET ASSETS		<u>85,442</u>	<u>47,348</u>	<u>132,790</u>	<u>134,047</u>
FUNDS	15				
Unrestricted funds				85,442	90,629
Restricted funds				47,348	43,418
TOTAL FUNDS				<u>132,790</u>	<u>134,047</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12.12.2023 and were signed on its behalf by:



.....
Miss E C Cherry - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 May 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Income received for services provided is accounted for on an accruals basis.

Cash donations, gifts and legacies are included in full in the income and expenditure account as they are received. Any significant non-cash donations are included in the income and expenditure account at the trustees' estimate of their market value when received. The value of voluntary help is not included in the accounts.

Grants and other funding of a revenue nature are deferred and released to the income and expenditure account over the period to which they relate.

Bank interest is included in the income and expenditure account on an accruals basis.

Expenditure

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

Tangible fixed assets

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

Computer equipment - 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

1. ACCOUNTING POLICIES - continued

Estimates and judgements

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. Although these estimates are based on the Directors' best knowledge of the amount, events or actions, actual results ultimately differ from these estimates. The Directors do not consider there to be any material estimates and judgements.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors are initially recognised at transaction value and subsequently measure at their settlement value.

2. DONATIONS AND LEGACIES

	2023	2022 as restated
	£	£
Donations	29,838	14,902
Gift aid	145	-
Grants	61,915	124,206
	<u>91,898</u>	<u>139,108</u>

The Breck Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

2. DONATIONS AND LEGACIES - continued

Grants Received, included in the above, are as follows:

	2023	2022 as restated
	£	£
Ardonagh Community Trust	5,000	-
Barbara Ward Children's Foundation	7,000	-
Betsy Foundation	-	4,324
Brian Murtagh Charitable Trust	3,000	3,000
Chalk Cliff Trust	6,000	4,508
Community Fund for Surrey	-	-
Charles S French Charitable Trust	-	2,975
D C R Allen Charitable Trust	-	-
David Solomon Charitable Trust	-	500
Ernest Klienwort Charitable Trust	-	2,000
Fowler, Smith and Jones Trust	-	2,500
Gatwick Airport Community Trust	-	1,928
Gallus Trust	-	3,000
Garfield Weston Foundation	25,000	-
Grocers' Charity	5,000	-
Harrow Safer Neighbourhood Board	2,968	2,005
John Lyon's Charity	20,000	-
Leigh Trust	-	2,209
Monica Rabagliati Charitable Trust	5,000	-
National Lottery Community Fund (Award for All)	10,000	8,648
Office of the Police and Crime Commissioner in Surrey	-	25,000
Postcode Society Trust	-	10,598
RSA Climate Change and Risk Education Programme	-	10,000
Sackler Trust	15,000	-
Simon Gibson Charitable Trust	4,238	-
Souter Charitable Trust	-	2,500
Surrey High Sheriff Youth Awards	-	2,000
Syder Foundation	-	2,000
St. Faith's Trust	-	7,766
The Borrowes Charitable Trust	-	5,000
Tunstall Jubilee Foundation	-	5,000
Tandridge Community Fund	-	1,000
Other Grants	-	15,745
Total received in bank	108,206	124,206

Grants deferred in financial year ended 31 May 2023:

	2023	2022
	£	£
Barbara Ward Children's Foundation	5,250	-
Brian Murtagh Charitable Trust	1,750	-
Community Foundation for Surrey	1,000	-
Garfield Weston Foundation	4,167	-
Grocers' Charity	416	-
Harrow Safer Neighbourhood Board	720	-
John Lyon's Charity	15,000	-
Monica Rabagliati Charitable Trust	5,000	-
National Lottery Community Fund (Awards for All)	7,500	-
Sackler Trust	1,250	-

The Breck Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2023**

2. DONATIONS AND LEGACIES - continued

Simon Gibson Charitable Trust	4,238	-
	<u>46,291</u>	<u>-</u>
	2023	2022
Total grants recognised as income during the year	61,915	124,206

3. OTHER INCOME

	2023	2022
		as restated
	£	£
Fundraising events	<u>104,949</u>	<u>26,160</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
			as restated
		£	£
Grants	Activity		
	Governance + Support Costs	34,552	-
Foundation Presentations	Delivery of Services	23,283	15,576
Shop Income	Delivery of Services	1,582	173
Grants	Delivery of Services	-	8,291
		<u>59,417</u>	<u>24,040</u>

Grants received, included in the above, are as follows:

	2023	2022
		as restated
	£	£
GENERAL	34,552	-
CAF Coronavirus Fund	-	8,291
	<u>34,552</u>	<u>8,291</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

5. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 6) £
Charitable Activities	5,552
Staff Costs	200,747
Professional Fees	
	5,253
Premises	2,791
Governance + Support Costs	6,391
	<u>220,734</u>

6. SUPPORT COSTS

	Other Costs £	Governance Costs £	Totals £
Staff Costs	158,085	-	158,085
Professional Fees	-	11,392	11,392
Premises	14,569	-	14,569
Governance & Support Costs	12,188	-	12,188
Delivery of Services	21,103	-	21,103
	<u>205,945</u>	<u>11,392</u>	<u>217,337</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

8. STAFF COSTS

	2023	2022
Gross Wages	171,094	150,680
Employers NI	16,815	4,962
Employers Pension	5,036	4,443
	<u>192,945</u>	<u>160,085</u>

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

	2023	2022 as restated
Staff	<u>6</u>	<u>6</u>

The Breck Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

8. STAFF COSTS - continued

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

During the period under review, key management personnel were remunerated as follows:

	2023	2022
Total Remuneration	56,650	22,353

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds as restated £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	43,774	95,334	139,108
Charitable activities			
Delivery of Services	24,040	-	24,040
Other Income	26,160	-	26,160
Total	<u>93,974</u>	<u>95,334</u>	<u>189,308</u>
EXPENDITURE ON			
Raising funds	3,284	6,659	9,943
Charitable activities			
Staff Costs	81,069	77,016	158,085
Professional Fees	11,392	-	11,392
Premises	8,405	6,164	14,569
Governance + Support Costs	7,035	5,153	12,188
Delivery of Services	3,020	18,083	21,103
Total	<u>114,205</u>	<u>113,075</u>	<u>227,280</u>
NET INCOME/(EXPENDITURE)	(20,231)	(17,741)	(37,972)
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	148,196	129,144	277,340
Prior year adjustment	(37,337)	(67,984)	(105,321)
As restated	<u>110,859</u>	<u>61,160</u>	<u>172,019</u>
TOTAL FUNDS CARRIED FORWARD	<u>90,628</u>	<u>43,419</u>	<u>134,047</u>

The Breck Foundation

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2023**

10. PRIOR YEAR ADJUSTMENT

In the 2021 accounts, £37,337 of income was a duplication, through sales receipts being posted directly to income rather than to pay invoices off that had already been reflected in income. Additionally, £67,984 of income reflected in the the 2021 accounts also, related to the 2022 and hadn't been deferred to the year it was actually spent.

11. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Independent Examiners' remuneration	1,500	1,728
Depreciation - owned assets	1,195	986
	<u>1,500</u>	<u>1,728</u>

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 June 2022	986	2,000	2,986
Additions	-	948	948
	<u>986</u>	<u>2,948</u>	<u>3,934</u>
At 31 May 2023	986	2,948	3,934
DEPRECIATION			
At 1 June 2022	986	-	986
Charge for year	-	1,195	1,195
	<u>986</u>	<u>1,195</u>	<u>2,181</u>
At 31 May 2023	986	1,195	2,181
NET BOOK VALUE			
At 31 May 2023	-	1,753	1,753
	<u>-</u>	<u>1,753</u>	<u>1,753</u>
At 31 May 2022	-	2,000	2,000
	<u>-</u>	<u>2,000</u>	<u>2,000</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 as restated £
Trade debtors	9,747	1,450
Other debtors	44,971	-
Prepayments	2,291	-
	<u>57,009</u>	<u>1,450</u>

The Breck Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022 as restated
	£	£
Trade creditors	649	649
Taxation and social security	5,003	3,000
Other creditors	1,512	2,300
	<u>7,164</u>	<u>5,949</u>

15. MOVEMENT IN FUNDS

Movement in funds in relation to projects in the year:

	At 01.06.22 £	Net movement in funds £	At 31.05.23 £
Unrestricted Projects:			
Unrestricted Funds	90,629	(5,187)	85,442
Restricted Projects:			
Educational Presentations	22,374	3799	26,173
Game Over Project	-	-	-
Breck Ambassadors	21,044	131	21,175
	<u>43,418</u>	<u>3930</u>	<u>47,348</u>
Total Project Funds	<u>134,047</u>	<u>(1,257)</u>	<u>132,790</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2023.

The Breck Foundation
Detailed Statement of Financial Activities
for the Year Ended 31 May 2023

	2023	2022
	£	as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	29,838	14,902
Gift aid	145	-
Grants	61,915	124,206
	<u>91,898</u>	<u>139,108</u>
Other Income		
Fundraising events	104,949	26,160
Charitable activities		
Foundation Presentations	23,283	15,576
Shop Income	1,582	173
Grants	34,552	8,291
	<u>59,417</u>	<u>24,040</u>
Total incoming resources	256,264	189,308
EXPENDITURE		
Other trading activities		
Fundraising Events	36,787	9,943
Charitable Activity		
Other Costs		
Wages and Other Staff Costs	176,499	150,680
Social security	16,815	4,962
Pensions	5,036	2,443
Rent	2,791	13,742
Storage	2,895	-
Insurance	1,087	827
Telephone	715	432
Office Costs	3,819	4,103
Advertising	184	619
Sundries	494	780
Travel	2,370	5,268
Foundation Speakers	2,369	21,103
Depreciation of tangible and heritage assets	1,195	986
	<u>216,269</u>	<u>205,945</u>
Governance costs		
Professional fees	4,465	11,392

This page does not form part of the statutory financial statements

The Breck Foundation
Detailed Statement of Financial Activities
for the Year Ended 31 May 2023

	2023	2022 as restated
	£	£
Total resources expended	<u>257,521</u>	<u>227,280</u>
Net expenditure	<u><u>(1,257)</u></u>	<u><u>(37,972)</u></u>

This page does not form part of the statutory financial statements