

**REGISTERED CHARITY NUMBER: 1168384**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2024  
for  
The Breck Foundation**

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

**The Breck Foundation**  
**Contents of the Financial Statements**  
**for the Year Ended 31 May 2024**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 8
<b>Independent Examiner's Report</b>	9
<b>Statement of Financial Activities</b>	10
<b>Balance Sheet</b>	11
<b>Notes to the Financial Statements</b>	12 to 22
<b>Detailed Statement of Financial Activities</b>	23 to 24

---

**The Breck Foundation**

**Report of the Trustees  
for the Year Ended 31 May 2024**

---

The trustees present their report with the financial statements of the charity for the year ended 31 May 2024. 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).

## **The Breck Foundation**

### **Report of the Trustees for the Year Ended 31 May 2024**

---

#### **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 have UK wide 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 177,831 children and young people, 16,464 parents and 19,888 teachers and professionals.

Breck Foundation is a Charitable Incorporated Organisation (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
- b. Increase young people's self-confidence and digital resilience, while improving their overall mental health and those of the adults who safeguard them.



## **The Breck Foundation**

### **Report of the Trustees for the Year Ended 31 May 2024**

---

#### **OBJECTIVES AND ACTIVITIES**

##### **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.

**The Breck Foundation**  
**Report of the Trustees**  
**for the Year Ended 31 May 2024**

---

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

#### **Chair's Remark**

With the Online Safety Act coming into force in 2023, we paid close attention to the roll out and supported organisations with consultations and campaigns. Sadly, 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.

In December 2023 we said goodbye to our CEO Michale Buraimoh, we thank him for his excellent service to the foundation, he leaves a great legacy not only the 5-year strategy but also strong and skilled team with a positive culture. In January 2024 we welcomed Erica Thornton as our new CEO and are very excited about the leadership she brings.

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 outgoing and incoming Chief Executive with strategic expertise. Mark Harrington and Reem Willoughby left our board, and I thank them for their years of service to the foundation. Emily Cherry resigned as Chair after 3 years and I am pleased to take over from her excellent leadership of the board. A new round of trustee recruitment will begin in 2024 where we hope to appoint at least two new trustees.

Our staff team have worked hard and demonstrated their expertise and their commitment to the mission of the Foundation. Our new financial systems and processes are working well and the finance sub-committee of the board of trustees 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 the launch of RISE e2e project is proving popular with schools, 100% take up of the offer and excellent feedback and insights. 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 Landmark's Half Marathon and individuals who embarked on their own unique challenges.

This year was the tenth anniversary of Breck's tragic loss, his mom Lorin took on an unbelievable challenge of sky diving in memory of her son. Lorin raised a huge £10,000 for the foundation's work and we are incredibly grateful to her for continuing to support the foundation.

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 2023/24.

#### **Operational Plan**

## **The Breck Foundation**

### **Report of the Trustees for the Year Ended 31 May 2024**

---

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
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:

- 12,394 primary-age students
- 15,687 secondary-age students
- 501 special educational needs and disability (SEND) pupils
- 2,044 parents
- 1,380 teachers, trainee teachers and professionals

This brings our overall total figures since the Foundation's conception to 177,831 children and young people, 16,464 parents and 19,888 teachers and professionals.

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

- "Thank you so much. That was really an excellent presentation. The final video brought me to tears. I think the takeaway for me was the age of Lewis - I fell into that trap of imagining someone much older." (Teacher)
- "It was a fantastic presentation and the speaker was excellent. Telling Breck's story really brought it to life and helped us to see the importance of protecting children online." (Parent)
- "An informative and eye-opening day for many of the children and we've had several emails already from parents saying that they really valued the conversations it had brought up, at home, as a result." (Teacher)
- "Thank you for the amazing presentation. You were truly amazing. The way you told the story having our students engaged in such a way was truly magically. Many thanks again, and I would most definitely like to work with you again." (Teacher)
- "I thought that the useful thing was to look out for certain people who are too friendly or might be grooming you." (Young person)
- "I found most interesting was when Breck go to the groomer home without think about it." (Young person)
- "What I found useful was that not everyone can be trusted online." (Young person)

Our suite of after-presentation resources is available for teachers to use after their pupils have been visited by a Breck Foundation speaker. Our new satellite sessions to supplement our main presentation, are proving popular with schools - 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.

In 2023 we launched our new School Engagement Officer roles, recruiting several freelance speakers who were trained to deliver Breck Foundation sessions across the UK expanding our reach and abilities as a foundation. This programme has been hugely successful, allowing us to reach regularly into the South West, Midlands and East of England. In 2024/25 we begin a second phase of recruitment to grow our freelance speaker team.

## **The Breck Foundation**

### **Report of the Trustees for the Year Ended 31 May 2024**

---

#### **RISE e2e (Resilience Internet Safety Education end-to-end project)**

In September 2023 we launched 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. We achieved great success in the first 9 months of this project and have funding in place for year 2 reaching across London and South East England. In 2025 we will look to train our freelance speaker team to deliver the RISE e2e work, allowing us greater reach across England.

#### **Breck Ambassador Programme**

We are exploring funding opportunities to deliver Breck Ambassador programme, most notably with the Office of Sussex Police and Crime Commissioner, set to launch in 2024/25.

#### **Game Over Play**

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

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.

Funding received from The National Lottery Awards for All enabled us to reach schools and youth clubs across the South East, specifically with Youth Zones - we adapted the programme to include workshops relating to the play text that was a better fit for the environment and availability of the young people taking part.

#### **Breck Foundation Friends**

In September 2022 we launched a high-value supporter programme called Breck Foundation Friends (BBFs), this programme includes monthly donors, fundraisers, large donors (amounts over £100) and volunteers. For the period of 22/23 we had 22 monthly donors. Complimentary to our BBFs, we are starting a Corporate BBFs programme. The CBFFs will include corporates who sponsor a project, fundraise as a company and/or give regular large donations.

#### **Communications and Events programme**

Our newly branded website continues to work well, regular blog posts and campaigns build traffic to the site.

We said goodbye to our Communications & Events Officer in December 2023, recruitment began in 2024 with new employee Sabrina Garcia joining the team in March 2024. Work is underway to build on the excellent work and grow our online presence with new social media attention and event planning.

In April 2024 we had fundraisers take part in the London Landmarks Half Marathon, raising crucial funding for our work. Our special thanks go 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.

##### **Television:**

- BBC & ITV to discuss the Online Harms Bill Debate at the House of Lords
- GB News and Talk TV multiple times to discuss issues surrounding Brianna Ghey case, the dark web, 'Nature v Nurture'
- Sky News about the Government ban on mobile phones in schools
- ITV & GB News regarding Ofcom's latest findings on smart phones and online cyber crimes
- BBC Breakfast with the Bereaved Families for Online Safety Group - advocating for stronger protections for our children online
- GMB to discuss Crucial topics about online safety, Snapchat, and how police handle situations involving young adults

##### **Radio:**

## **The Breck Foundation**

### **Report of the Trustees for the Year Ended 31 May 2024**

---

- BBC Radio4 & BBC Parliament Radio regarding the House of Lords Online Harms Bill Debate
- LBC Radio to discuss Rishi Sunak's Facebook age restrictions
- United Christian Broadcasters & BBC Radio Sussex, Safer Internet Day, the work of Breck Foundation
- Times Radio with Rosie Wright discussing the urgent need for better online safety measures for children.

#### **Online News Article/Newspaper/Magazine/Podcast:**

- Sky and BBC News regarding the Online Harms Bill Debate
- Metro News, 10-year anniversary of Breck's death and the foundation
- Easy Prey podcast, Beck's story and our core work
- Westminster e-forum policy conference, the OSA

#### **Policy, Advocacy & Campaigning**

In line with our five-year strategy, we continue to work closely with charities and organisations leading the way in policy in the online safety sector. In 2024 we will begin working with a freelance Public Affairs Advisor to support our engagement with government and the roll out of the Online Safety Act.

The transition of CEOs has meant less focus in this space during 2023/24 but moving forward into 2024/25 will see a strong shift in attention to policy and campaigning at Breck Foundation.

We continue to participate in the children's coalition with several other children's organisations, led by the 5Rights and NSPCC, to work on a series of 'children's amendments package for the Online Safety Act'.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

At the end of 2023-24, after a deficit of income over expenditure of £41,890, Breck Foundation had balances totalling £46,010, of which £11,448 is unrestricted and £34,562 is restricted across multiple programmes and funds.

A lot of our income comes from our individual donations and fundraising activities this amounts to 30% of our total income. A further 46% came from various grants for our education programme in schools and the remaining 24% is income generated through our paid

##### **Reserves policy**

Breck Foundation has a policy for holding a minimum reserve representing about three months' worth 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 approximately £59,500.

The current level of free reserves held by the charity is: £11,448. This has been impacted in this financial year due to an error in how deferred income has been shown in the prior two years. There has been an adjustment made in the period under review to correct this and the total value of this adjustment was £92,928. This has been agreed between the board and our independent examiner to ensure that our policies are in line with what is required by us from Charities Commission.

Our current level of free reserves as at 31st May 2024 does not cover our reserves policy, however, this is currently under revision and is to be discussed at the next AGM meeting. We are currently in the process of ensuring our grant applications are followed through and aim to have our reserves back up to our policy within the next 12 months.

##### **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**The Breck Foundation**  
**Report of the Trustees**  
**for the Year Ended 31 May 2024**

---

**FUTURE PLANS**

**Our Future Plans June 2024 - May 2025**

As previously stated, we will begin another round of recruitment for our Freelance 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 to realising our ambition to scale up our reach and impact across the country.

**RISE e2e:** Continue to deliver into year 2 and seek funding for year 3 where possible. Training our freelance speaker team to deliver RISE e2e to grow our reach across the UK.

**Game Over:** Continue to support any school wishing to perform Game Over and offer our services in form of workshops looking at the script in detail. We are also working with a professional theatre company on an "as live" production, approaching arts funders to allow us chance to film a professional production of the play that can be provided to schools across the UK.

**Breck Ambassadors:** OSPCC funding to begin in 2024/25 to deliver a Youth Ambassador programme across schools in Sussex.

**International:** We are working on an international delivery programme, starting with two independent schools in Singapore for delivery late 2024. This is a very exciting area of work for the foundation, allowing us to spread our message "the internet has no borders" and reach more children outside the UK with our life saving education.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Members of the Board of Trustees**


<b>Trustees</b>	<b>Appointed</b>	<b>Resigned</b>
Emily Cherry (Chair)	07/06/2021	11/10/2023
Rupert Coles	11/10/2023	
Thomas Parry (Treasurer)	13/10/2022	
Reem Willoughby	12/11/2019	31/01/2024
Mark Harrington	12/11/2019	29/10/2023
Tricia Cole	14/06/2022	
Sarah Smith	11/10/2023	

**REFERENCE AND ADMINISTRATIVE DETAILS**

**A special thanks to our funders**

We would like to thank the funders who have made grants to us during this period, that continue to make our work possible.

Approved by order of the board of trustees on 25/3/25 and signed on its behalf by:



Mr R Coles - 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 2024.

**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**

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.



Laura J Drew

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

Date: 27<sup>th</sup> March 2025

**The Breck Foundation**

**Statement of Financial Activities  
for the Year Ended 31 May 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	74,052	47,807	121,859	91,898
<b>Charitable activities</b>	4				
Charitable Activities		25,000	-	25,000	-
Governance + Support Costs		-	-	-	34,552
Delivery of Services		46,074	300	46,374	24,865
Other Income	3	50,738	99	50,837	104,949
<b>Total</b>		<u>195,864</u>	<u>48,206</u>	<u>244,070</u>	<u>256,264</u>
<b>EXPENDITURE ON</b>					
Raising funds		6,876	-	6,876	19,571
<b>Charitable activities</b>					
Staff Costs		121,367	57,308	178,675	200,747
Professional Fees					
		3,317	-	3,317	5,253
Premises		3,308	-	3,308	5,686
Governance + Support Costs		12,515	3,684	16,199	9,048
Delivery of Services		29,497	-	29,497	17,216
Other	6	92,928	-	92,928	-
<b>Total</b>		<u>269,808</u>	<u>60,992</u>	<u>330,800</u>	<u>257,521</u>
<b>NET INCOME/(EXPENDITURE)</b>		(73,944)	(12,786)	(86,730)	(1,257)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		85,442	47,348	132,790	134,047
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>11,498</u></u>	<u><u>34,562</u></u>	<u><u>46,060</u></u>	<u><u>132,790</u></u>

The notes form part of these financial statements

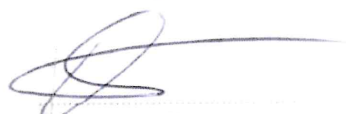


**The Breck Foundation**

**Balance Sheet  
31 May 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	1,942	-	1,942	1,753
<b>CURRENT ASSETS</b>					
Debtors	11	11,724	-	11,724	57,009
Cash at bank		34,966	34,562	69,528	81,192
		<u>46,690</u>	<u>34,562</u>	<u>81,252</u>	<u>138,201</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(37,134)	-	(37,134)	(7,164)
<b>NET CURRENT ASSETS</b>		<u>9,556</u>	<u>34,562</u>	<u>44,118</u>	<u>131,037</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>11,498</u>	<u>34,562</u>	<u>46,060</u>	<u>132,790</u>
<b>NET ASSETS</b>		<u>11,498</u>	<u>34,562</u>	<u>46,060</u>	<u>132,790</u>
<b>FUNDS</b>	13				
Unrestricted funds				11,498	85,442
Restricted funds				<u>34,562</u>	<u>47,348</u>
<b>TOTAL FUNDS</b>				<u>46,060</u>	<u>132,790</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25/3/25 and were signed on its behalf by:

  
Mr R Coles - Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 May 2024

---

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.

## The Breck Foundation

### Notes to the Financial Statements - continued for the Year Ended 31 May 2024

---

#### 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

	2024	2023
	£	£
Donations	10,897	29,838
Gift aid	-	145
Grants	110,962	61,915
	<u>121,859</u>	<u>91,898</u>

**The Breck Foundation**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2024**

**2. DONATIONS AND LEGACIES - continued**

Grants Received, are as follows:

	2024	2023
	£	£
Ardonagh Community Trust	-	5,000
Balderton Capital	10,000	-
Barbara Ward Children's Foundation	14,000	7,000
Brian Murtagh Charitable Trust	-	3,000
Chalk Cliff Trust	4,767	6,000
City Bridge	14,302	-
Community Foundation for Surrey	10,000	-
Gakkas Trust	3,000	-
Garfield Weston Foundation	25,000	25,000
Grocers' Charity	-	5,000
Harrow Safer Neighbourhood Board	-	2,968
John Lyon's Charity	20,000	20,000
Monica Rabagliati Charitable Trust	5,000	5,000
National Lottery Community Fund (Award for All)	-	10,000
Sackler Trust	-	15,000
Serco	7,000	-
Simon Gibson Charitable Trust	4,238	4,238
	<u>117,307</u>	<u>108,206</u>

**Grants deferred in financial year ended 31 May 2024:**

	2024	2023
	£	£
Barbara Ward Children's Foundation	6,416	5,250
Brian Murtagh Charitable Trust	-	1,750
Community Foundation for Surrey	6,667	1,000
Garfield Weston Foundation	-	4,167
Grocers' Charity	-	416
Harrow Safer Neighbourhood Board	-	720
John Lyon's Charity	5,000	15,000
Monica Rabagliati Charitable Trust	-	5,000
National Lottery Community Fund (Awards for All)	-	7,500
Sackler Trust	-	1,250
Simon Gibson Charitable Trust	1,766	4,238
City Bridge Trust	3,178	-
Serco Foundation	1,750	-
Chalk Cliff	1,192	-
Balderton	1,667	-
	<u>27,636</u>	<u>46,291</u>

**Summary**

	2024	2023
	£	£
Grants Received	117,307	108,206
Grants Deferred	(27,636)	(46,291)
Grants Released	46,291	-
<b>Total</b>	<u>135,962</u>	<u>61,915</u>

**The Breck Foundation**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2024**

**3. OTHER INCOME**

	2024	2023
	£	£
Fundraising events	50,837	104,949

**4. INCOME FROM CHARITABLE ACTIVITIES**

	2024	2023
	£	£
Foundation Presentations	46,374	23,283
Shop Income	-	1,582
Grants	25,000	34,552
	<u>71,374</u>	<u>59,417</u>

The grants received as part of the charitable activities are unrestricted. During the 2024 financial year, the grant received was from Garfield Weston Foundation only. The amount received was £25,000 (2023: £25,000).

During 2023, some smaller unrestricted grants were also received, totalling 9,552.

**5. SUPPORT COSTS**

	Other Costs £	Governance costs £	Totals £
Staff Costs	178,675	-	178,675
Professional Fees	-	3,317	3,317
Premises	3,308	-	3,308
Governance + Support Costs	16,199	-	16,199
Delivery of Services	29,497	-	29,497
	<u>227,679</u>	<u>3,317</u>	<u>230,996</u>

**6. OTHER**

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

	2024	2023
	£	£
Independent Examiners' remuneration	2,370	1,500
Depreciation - owned assets	1,620	1,195
Prior Year Correction (see note on page 22)	92,928	

**The Breck Foundation**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2024**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

**8. STAFF COSTS**

	2024	2023
Gross Wages	165,491	171,094
Employers NI	7,940	16,815
Employers Pension	5,244	5,063
	<u>178,675</u>	<u>192,945</u>

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

	2024	2023
Staff	<u>6</u>	<u>6</u>

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

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

	2024	2023
Total Remuneration	<u>55,980</u>	<u>56,650</u>

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	29,981	61,917	91,898
<b>Charitable activities</b>			
Governance + Support Costs	34,552	-	34,552
Delivery of Services	24,865	-	24,865
Other Income	<u>104,949</u>	<u>-</u>	<u>104,949</u>
<b>Total</b>	<u>194,347</u>	<u>61,917</u>	<u>256,264</u>
<b>EXPENDITURE ON</b>			
Raising funds	19,071	500	19,571
<b>Charitable activities</b>			
Staff Costs	143,857	56,890	200,747

**The Breck Foundation**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2024**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
Professional Fees			
	5,253	-	5,253
Premises	5,355	331	5,686
Governance + Support Costs	8,783	265	9,048
Delivery of Services	17,216	-	17,216
<b>Total</b>	<b>199,535</b>	<b>57,986</b>	<b>257,521</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(5,188)</b>	<b>3,931</b>	<b>(1,257)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	90,629	43,418	134,047
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>85,441</b>	<b>47,349</b>	<b>132,790</b>

**10. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 June 2023	986	2,948	3,934
Additions	-	2,794	2,794
Disposals	(986)	-	(986)
At 31 May 2024	-	5,742	5,742
<b>DEPRECIATION</b>			
At 1 June 2023	986	1,195	2,181
Charge for year	-	2,605	2,605
Eliminated on disposal	(986)	-	(986)
At 31 May 2024	-	3,800	3,800
<b>NET BOOK VALUE</b>			
At 31 May 2024	-	1,942	1,942
At 31 May 2023	-	1,753	1,753



**The Breck Foundation**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2024**

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade debtors	9,456	9,747
Other debtors	-	44,971
Prepayments	2,268	2,291
	<u>11,724</u>	<u>57,009</u>

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

	2024	2023
	£	£
Trade creditors	3,803	649
Taxation and social security	3,325	5,003
Other creditors	30,006	1,512
	<u>37,134</u>	<u>7,164</u>

**13. MOVEMENT IN FUNDS**

	At 1.6.23	Net movement in funds	At 31.5.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	85,442	(100,408)	(14,966)
Education Sessions - Non Funded	-	22,184	22,184
Freelance	-	4,280	4,280
	<u>85,442</u>	<u>(73,944)</u>	<u>11,498</u>
<b>Restricted funds</b>			
Breck Ambassadors	21,175	(21,175)	-
Education Sessions - Funded	-	14,308	14,308
Game Over	-	12,499	12,499
Rise E2E	-	7,755	7,755
Educational Presentations	26,173	(26,173)	-
	<u>47,348</u>	<u>(12,786)</u>	<u>34,562</u>
<b>TOTAL FUNDS</b>	<u>132,790</u>	<u>(86,730)</u>	<u>46,060</u>



**The Breck Foundation**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2024**

**13. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	155,410	(255,818)	(100,408)
Education Sessions - Non Funded	23,648	(1,464)	22,184
Freelance	16,806	(12,526)	4,280
	<u>195,864</u>	<u>(269,808)</u>	<u>(73,944)</u>
<b>Restricted funds</b>			
Breck Ambassadors	(21,175)	-	(21,175)
Education Sessions - Funded	50,934	(36,626)	14,308
Game Over	16,972	(4,473)	12,499
Rise E2E	27,648	(19,893)	7,755
Educational Presentations	(26,173)	-	(26,173)
	<u>48,206</u>	<u>(60,992)</u>	<u>(12,786)</u>
<b>TOTAL FUNDS</b>	<u><u>244,070</u></u>	<u><u>(330,800)</u></u>	<u><u>(86,730)</u></u>

**Comparatives for movement in funds**

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
<b>Unrestricted funds</b>			
General fund	90,629	(5,187)	85,442
<b>Restricted funds</b>			
Betsy Foundation	1,401	(1,401)	-
Breck Ambassadors	21,044	131	21,175
Community Foundation for Surrey	7,400	(7,400)	-
D C R Allen Charitable Trust	4,356	(4,356)	-
David Solomons Charitable Trust	500	(500)	-
Gallus Trust	3,000	(3,000)	-
Leigh Trust	1,034	(1,034)	-
National Lottery Community Fund (Awards for All)	3,561	(3,561)	-
Syder Foundation	1,122	(1,122)	-
Educational Presentations	-	26,173	26,173
	<u>43,418</u>	<u>3,930</u>	<u>47,348</u>
<b>TOTAL FUNDS</b>	<u><u>134,047</u></u>	<u><u>(1,257)</u></u>	<u><u>132,790</u></u>

**The Breck Foundation**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2024**

**13. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	194,347	(199,534)	(5,187)
<b>Restricted funds</b>			
Betsy Foundation	-	(1,401)	(1,401)
Breck Ambassadors	21,176	(21,045)	131
Community Foundation for Surrey	(527)	(6,873)	(7,400)
D C R Allen Charitable Trust	(2,948)	(1,408)	(4,356)
David Solomons Charitable Trust	-	(500)	(500)
Gallus Trust	(423)	(2,577)	(3,000)
Leigh Trust	(1,034)	-	(1,034)
National Lottery Community Fund (Awards for All)	(324)	(3,237)	(3,561)
Syder Foundation	(284)	(838)	(1,122)
ED Programme	20,108	(20,108)	-
Educational Presentations	26,173	-	26,173
	<u>61,917</u>	<u>(57,987)</u>	<u>3,930</u>
<b>TOTAL FUNDS</b>	<u>256,264</u>	<u>(257,521)</u>	<u>(1,257)</u>

**The Breck Foundation**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2024**

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.22 £	Net movement in funds £	At 31.5.24 £
<b>Unrestricted funds</b>			
General fund	90,629	(105,595)	(14,966)
Education Sessions - Non Funded	-	22,184	22,184
Freelance	-	4,280	4,280
	<u>90,629</u>	<u>(79,131)</u>	<u>11,498</u>
<b>Restricted funds</b>			
Betsy Foundation	1,401	(1,401)	-
Breck Ambassadors	21,044	(21,044)	-
Community Foundation for Surrey	7,400	(7,400)	-
D C R Allen Charitable Trust	4,356	(4,356)	-
David Solomons Charitable Trust	500	(500)	-
Gallus Trust	3,000	(3,000)	-
Leigh Trust	1,034	(1,034)	-
National Lottery Community Fund (Awards for All)	3,561	(3,561)	-
Syder Foundation	1,122	(1,122)	-
Education Sessions - Funded	-	14,308	14,308
Game Over	-	12,499	12,499
Rise E2E	-	7,755	7,755
	<u>43,418</u>	<u>(8,856)</u>	<u>34,562</u>
<b>TOTAL FUNDS</b>	<u>134,047</u>	<u>(87,987)</u>	<u>46,060</u>

**The Breck Foundation**

**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2024**

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	349,757	(455,352)	(105,595)
Education Sessions - Non Funded	23,648	(1,464)	22,184
Freelance	16,806	(12,526)	4,280
	<u>390,211</u>	<u>(469,342)</u>	<u>(79,131)</u>
<b>Restricted funds</b>			
Betsy Foundation	-	(1,401)	(1,401)
Breck Ambassadors	1	(21,045)	(21,044)
Community Foundation for Surrey	(527)	(6,873)	(7,400)
D C R Allen Charitable Trust	(2,948)	(1,408)	(4,356)
David Solomons Charitable Trust	-	(500)	(500)
Gallus Trust	(423)	(2,577)	(3,000)
Leigh Trust	(1,034)	-	(1,034)
National Lottery Community Fund (Awards for All)	(324)	(3,237)	(3,561)
Syder Foundation	(284)	(838)	(1,122)
ED Programme	20,108	(20,108)	-
Education Sessions - Funded	50,934	(36,626)	14,308
Game Over	16,972	(4,473)	12,499
Rise E2E	27,648	(19,893)	7,755
	<u>110,123</u>	<u>(118,979)</u>	<u>(8,856)</u>
<b>TOTAL FUNDS</b>	<u><u>500,334</u></u>	<u><u>(588,321)</u></u>	<u><u>(87,987)</u></u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2024.

**15. PRIOR YEAR CORRECTION**

In the 2023 accounts, there is an error in how deferred income has been calculated and as a result a duplication of income was recorded. There has been an adjustment made in the period under review to correct this and the total value of this adjustment was £92,928. This has been agreed between the board and our independent examiner to ensure that our policies are in line with what is required by us from Charities Commission.