

A BIT OF A BREAK

England & Wales · Charity number 1180843

Details

Status Registered

Legal form CIO

Registered 2018-11-26

Register [View on the Charity Commission register](#)

Contact

Address Woodlands House
Clifford Road
Ilkley
LS29 0AL

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Activities

Objects: TO PRESERVE AND PROTECT THE HEALTH OF THOSE SUFFERING WITH TERMINAL ILLNESS AND TO RELIEVE THE STRESSES EXPERIENCED BY THEIR FAMILIES AND CARERS BY PROVIDING OR ASSISTING IN THE PROVISION OF HOLIDAYS.

Activities: A Bit of a Break sources and gifts unfilled time in self-catering holiday properties, to offer people with a terminal illness some time away in beautiful places.

Classification

- **How:** Provides Other Finance, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, Recreation, Other Charitable Purposes
- **Who:** People With Disabilities, Other Defined Groups

Geography

- Bradford City
- Knowsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£27,555	£32,912	-	-
2024-03-31	£39,103	£32,942	-	-
2023-03-31	£21,324	£23,485	-	-
2022-03-31	£10,790	£10,977	-	-
2021-03-31	£252	£1,542	-	-

Trustees

Name	Role	Appointed
Christine Helen Whiley		2021-07-13
Dr Michael Merriman		2021-07-13
Gill Nolan		2025-09-18
HELEN SARAH PILLING		2018-08-16
Julie Armson		2023-07-17
KIM ELIZABETH REDDYHOFF		2018-08-16
PAULA HUNT		2018-08-16

A BIT OF A BREAK

England & Wales - Charity number 1180843

Accounts



Report of the Managing Trustees and Financial Statements
for the year ended 31 March 2025



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Trustees' Report for the year ended 31 March 2025

The Trustees present their report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out on pages 12-14 and comply with the Charities Act 2011 and the Charities SORP (FRS 102).

Reference and Administrative Details of the Charity, its Trustees and Advisors

Charity name	A Bit of a Break CIO
Registered charity number	1180843
Trustees	Jules Armson Paula Hunt Mike Merriman Helen Pilling Kim Reddyhoff Chris Whiley
Registered office and principal operating address	Woodlands House Clifford Road Ilkley LS29 0AL
Operations Coordinator	Rachel Boggs
Bankers	Lloyds Bank plc 25 Gresham Street London EC2V 7HN
Independent examiner	Nigel Wyatt BSc. FCA Wyatt & Co Chartered Accountants 125 Main St Garforth Leeds LS25 1AF

Structure, Governance and Management

Structure

A Bit of a Break (ABAOB) is a charitable incorporated organisation (CIO), established with a foundation constitution whereby the trustees are the only members and first registered with the Charity Commission on 26 November 2018 (registered charity number 1180843).

Trustees

There is no limit to the number of trustees ABOAB may have. Trustees are appointed for a three-year period after they are asked whether they wish to serve for another term. Trustees may serve a maximum of three terms after which a one year must elapse before they can be reappointed.

Induction and training

An 'induction pack' has been collated to ensure that new Trustees meet the eligibility criteria, as defined by the Charity Commission, and understand their role and responsibilities to ABOAB as a Trustee. The pack also includes the constitution, current policy documents, most recent Annual Report and Financial Statements, and minutes from the three latest Trustee meeting.

Trustees are encouraged to keep abreast of relevant charity legislation as it pertains to ABOAB and to attend briefing/training sessions where appropriate.

Organisational management

The Board meets at least 4 times a year to exercise strategic direction, fulfil its governance responsibilities and oversee the affairs of the charity. Day to day administration is carried out by a part-time Operations Coordinator.

Objectives and Activities

Charitable objects

The objects of A Bit of a Break are: to preserve and protect the health of those suffering with terminal illness and to relieve the stresses experienced by their families and carers by providing or assisting in the provision of holidays.

Public benefit

When reviewing the aims and objectives of the charity, and in planning its activities, the Trustees have complied with their duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Data Protection

The Trustees have taken all necessary steps to ensure compliance with the General Data Protection Regulations 2016. Data processing and data protection remain under review to ensure that this remains the case.

Safeguarding

The Trustees undertake their responsibilities regarding the protection of its trustees, staff, volunteers and beneficiaries very seriously. The policy and procedures have been drawn up to ensure that any allegation, disclosure of abuse, or suspicion are dealt with appropriately within the guidelines of the local Safeguarding Boards.

Risk Management

The Trustees keep the risk management process for ABOAB under review and risks are systematically reviewed to assess whether any further controls are required. The Trustees have assessed the major risks to which ABOAB is exposed, in particular related to its operations and finances, and are satisfied

that discussions with regard to operations and the quarterly review of finances minimise any exposure to risk.

Finance Principles and Policies

The Trustees wish to manage ABOAB to optimise their ability to support their beneficiaries. Accordingly, the following principles underpin the financial processes of the CIO:

Reserves policy

The Trustees' policy is to maintain a cash reserve of 6 months operating costs. The reserves are needed to meet the normal working capital requirements of the charity and the Board are confident that at this level they would be able to continue the current activities of the charity in the event of a reduction in funding.

Trustees' expenses

We believe that it is right to ensure that no trustee is disadvantaged from offering to serve ABOAB for financial reasons. We therefore pay expenses to Trustees to attend meetings and attend to the business of the CIO at the standard mileage rate allowed by HMRC or the cheapest practical public transport and any other reasonable expenses incurred in support of the CIO, as appropriate. In the period to March 2025 this totalled £nil (2024: £nil).

Financial Review

The CIO's principal source of income is donations from the public. In the 12 months reporting period to 31 March 2025 total income was £27,555 (2024: £39,103) of which £14,044 was donated goods and services received by the charity being the value of donated stays in holiday properties.

Expenditure during the year totalled £32,912 (2024: £32,942) of which £14,044 was the value of donated goods and services given to beneficiaries i.e. donated stays in holiday properties. A significant change this year was the decision to pay for stays in certain circumstances for example, where specialist equipment was needed that couldn't be obtained in our usual properties, or there was a pressing need to get away in peak time.

At the year end, there was a resulting net loss of £5,357 (2024: £6,161 gain).

At the balance sheet date, ABOAB had total funds of £32,441 (2024: £37,798). The Trustees consider that the minimum reserves necessary are six months of operational costs, that is £9,434 (2024: £9,147). The unrestricted reserves held at the balance sheet date would therefore finance A Bit of a Break's charitable activities for 20 months (2024: 24 months).

The Trustees recognise that we are holding in excess of the stated reserves policy but feel this is justified because the service is expanding and they anticipate that, as the number of donated stays continues to rise, more funds will be needed to cover increasing guest and property owner expenses and the cost of additional staff time to support the operation.

Achievements and Performance

Last year we set the following objectives for 2024-25:

1. To build on the number of completed breaks aiming for 30 throughout the year, some of which may be shorter 2/3-night breaks rather than full weeks. The majority of these will be in the off-peak months of October-December (excluding Christmas and New Year) and January-March.

2. To further develop the number and range of referral routes, working with different key workers such as social prescribers. We aim to expand across the whole M62 corridor between Liverpool in the West and Hull in the East. We aim to receive 60 referrals in 2024/25.
3. To secure more Property Partners developing direct relationships with individual property owners and establishing links with new booking agencies. We aim to have 70 Property Partners by March 2025.
4. To continue to build upon our social media presence on Instagram and Facebook.
5. To help raise greater awareness of A Bit of a Break with a stronger visual identity through merchandise to create bolder branding and widen our exposure.
6. To encourage our network of supporters to raise funds on our behalf, through both individual and group activities (modelled on the ABOAB Worth Valley Supporters Group).
7. To continue to work with our supporters and partners and to nurture these relationships.

We are pleased to report good progress for A Bit of a Break from April 2024 to March 2025. This last year we have been accepting referrals as normal, were much better able to source unfilled accommodation-weeks and have successfully arranged breaks again. Our Operations Coordinator, Rachel Boggs' skills, experience and enthusiasm have ensured that our administration runs smoothly, and we have been very pleased to have her working with us for 2 days a week alongside the voluntary role of trustees.

Referrals

In the 12-month period to March 2025 A Bit of a Break received a total of 43 referrals (2023-24: 25 referrals). Of these, 22 came from West and North Yorkshire, 12 from the Liverpool area and 9 from Manchester. In total, 20 were matched with a suitable property, of whom 19 were able to successfully enjoy a holiday with loved ones, 7 during the year and another 12 early in 2025/26. A further 4 breaks were arranged for patients on the waiting list who had been referred towards the end of the previous reporting year. As always, in a small number of cases a holiday could not proceed because the patient became too unwell to travel or passed away.

Our 'success rate' of about 50% is not surprising given the circumstances we are dealing with but defining 'success' as 'completing a holiday' is perhaps underplaying the true value of what we offer as we know from families that there is huge joy in looking forward to a holiday, even when patients become too unwell ultimately to go.

Guests staying at Olivanges, a static caravan in Rhyll, North Wales said:

"We had a great time away in the caravan and it was so nice having the family time. It was such a lovely caravan, with everything you could want, and the neighbours were so friendly and helpful. P was unwell for a couple of days but even then, we could sit on the decking and enjoy being outdoors which just made it for us! Our daughter loved the arcades and was closer to her dad than she has been for a long time! A big thank you to everyone for sorting this break out for us"

Referrers

This year we have partnered with five new referring organisations: Carers' Plus in North Yorkshire, the Sir Robert Ogden Macmillan Centre in Harrogate, Macmillan Palliative Care teams in the Manchester South and Trafford Hubs and the Macmillan Cancer Support Service in Hull, Grimsby and Scarborough. We have successfully established referrer routes across the whole M62 corridor from Liverpool in the West to Hull in the East.

Reminding our existing referrers about A Bit of a Break, with refresher presentations to team meetings has been important; even though we have something so positive to offer, health/care professionals have a lot of different interventions to consider and face so many demands on their time that A Bit of Break can easily be forgotten.

We will be launching a new twice-yearly newsletter to our Referral Partners in April 2025.

One of our Manchester referrers, a Macmillan Welfare Adviser said:

"They had an absolutely amazing time in Ambleside in the Lake District having the honeymoon they were never able to have when they married 17 years ago! They are very grateful to ABOAB for doing this for them and it's made a massive difference to them both. Thank you so much."

Properties

By March 2025 we had achieved our target of increasing the number of properties on our portfolio to more than 70 with many of the new properties being in North Wales. Most property owners gift us one week a year, sometimes two or occasionally we have been lucky to receive more, usually at off-peak times.

We have continued to send our twice-yearly mailings to our Property Partners to keep them updated with our activities and successes, to thank them and to encourage them to send us new photos of their properties for promotional use. We also have our regular Thankful Thursday post on our Facebook page to give Property Partners exposure and appreciation.

Communications

During 2024/25 we have been really pleased to continue using the professional services of Harriet Mason (Moor Communications). Her involvement and skill have really enhanced our image, and the e-newsletters (6 per year) have become more targeted, thoughtful and engaging thanks to Harriet's expertise for which we are very grateful. The newsletter is posted on the News section of our website which keeps it up-to-date and fresh. For a small charity we believe we have an impressive website, which is our key source of information. We remain grateful to Gareth Lyle from Blue Hoop Digital who has generously gifted his time and expertise to keep our website polished.

Fundraising

As last year the trustees have decided to put a hold on grant applications for the time being.

Fundraising through donations starts with raising awareness and a highlight of the year for ABOAB was featuring again in Ilkley's annual Christmas Tree Festival at St Margaret's Church. This is a wonderfully celebratory charity event visited by local schools and members of the community and it provided a perfect opportunity to showcase what we do. We have also been getting out into the community to give presentations at groups and meetings such as Rotary and the Women's Institute. Our photo-filled PowerPoint presentation has successfully engaged audiences and there have been knock-on benefits of subsequent donations and fundraising activities in aid of A Bit of a Break. Importantly they have also resulted in several new holiday properties to add to our portfolio which is wonderful.

Friends and supporters:

We are especially grateful to the Worth Valley Support Group which is such an active and enthusiastic team of people who show their passion for A Bit of a Break, through various awareness and fund-raising events. Their highlight in 2024/25 was a successful weekend Craft Fayre in Haworth in August along with various other events throughout the year.

Objectives for the Coming Year

A Bit of a Break's Objectives for 2025-26 are:

1. To grow the number of successfully completed breaks from 19 in 2024/25 and aim for at least 30 – or even more – in 2025/26. Now that we have committed to pay for a proportion of bookings, we anticipate a more even spread of breaks throughout the calendar year with a significant number now being taken in the warmer months between May and September.
2. To be proactive in our relationship with referrers – who now span the whole M62 corridor – to help them keep A Bit of a Break top of mind. We aim to receive a minimum of 60 referrals in 2025/26 which we believe is the number needed to achieve 30+ successful breaks a year.
3. To continue the work of our Properties Working Group to better identify different ways of securing properties for patients referred to us. We are now trialling paying for some bookings, so need to establish clear criteria and boundaries to ensure optimal relations with all our Property Partners and a simple operational system. We will continue to work on our special relationship with those Property Partners who gift us stays free of charge.
4. To continue to build upon our social media presence on Instagram and Facebook.
5. To explore the possibility of establishing more formal links with much larger charities such as Macmillan, Marie Curie and Sue Ryder. Their strong branding would help widen our exposure and help give more gravitas to what we do.
6. To encourage our network of supporters to raise funds on our behalf, through both individual and group activities (modelled on the ABOAB Worth Valley Supporters Group).
7. To continue to work with our supporters and partners and to nurture these relationships.

We thank our six trustees for their ongoing commitment to A Bit of a Break and look forward to continued growth in 2025/26.

"The whole lodge was very accessible with a great wet room and the underfloor heating was so very warm and cosy. It was a great spot and the closest lodge to the reception and restaurant (just 2 minutes) so not far to travel for a coffee where we could sit and watch squirrels and robins! The staff were very welcoming and friendly. Miles of woodland forest walks with good paths which were absolutely fine with a motorised wheelchair. Thank you so much. It was all wonderful!"



"The lodge was wonderful and in a lovely setting. My husband needed a break probably more than me and we both had a fantastic time with our daughter and granddaughter. I can't thank A Bit of a Break enough as we really wouldn't have had the nerve to arrange anything like this ourselves."

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales 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:

- act in accordance with the constitution and rules of the CIO, within the framework of trust law;
- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether the recommendations of the SORP (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by the Trustees under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. The Trustees have a general responsibility for taking such steps as are reasonably open to the Trustees to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

By order of the board of Trustees

Signed:



PAULA Hunt

Trustee

29/09/2025

Independent Examiner's Report to the Trustees

I report on the Accounts of A Bit of a Break for the year ended 31 March 2025 which are set out on pages 2-18.

Respective responsibilities of Trustees and the Independent Examiner

As described in the Statement of Trustees' Responsibilities, the CIO's Trustees are responsible for the preparation of Accounts. The Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) but that an independent examination is needed.

It is my responsibility to:

- examine the Accounts under Section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act), and
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the CIO and a comparison of the Accounts presented with those records. It also includes consideration of any unusual items or disclosure in the Accounts and, seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the Accounts.

Independent examiner's statement

In connection with my examination, I confirm that no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 130 of the Charities Act, and
 - to prepare Accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met;
2. or which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my independent examination work, for this report, or for the opinions I have formed.

Signed



Nigel Wyatt BSc. FCA
Wyatt & Co Chartered Accountants
125 Main St
Garforth
Leeds LS25 1AF

06/10/2025

Statement of Financial Activities
for the year ended 31 March 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income:							
Donations and Legacies	2	23,202	2,000	25,202	35,430	1,800	37,230
Other Trading Activities	3	1,567	-	1,567	1,530	-	1,530
Investment income		786	-	786	304	-	304
Other income		-	-	-	40	-	40
Total Income:		25,555	2,000	27,555	37,303	1,800	39,103
Expenditure:							
Raising Funds	4	3,365	-	3,365	5,014	-	5,014
Charitable activities	5	27,508	2,039	29,547	26,167	1,762	27,928
Total Expenditure:		30,873	2,039	32,912	31,181	1,762	32,942
Net Income/(Expenditure)		(5,318)	(39)	(5,357)	6,122	39	6,161
Net Movement in Funds		(5,318)	(39)	(5,357)	6,122	39	6,161
Fund Balances brought forward		37,759	39	37,798	31,638	-	31,638
Fund Balances carried forward		32,441	-	32,441	37,759	39	37,798

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The Accounting Policies and Notes on pages 12 - 18 form an integral part of these Financial Statements

Balance Sheet
at 31 March 2025

	Note	2025 £	2024 £
Current Assets			
Cash at bank and in hand			
Lloyds - Current Account	12,490	18,176	
Lloyds - Notice Account	10,000	10,000	
Short-term investments			
Lloyds - Fixed Term Deposit	10,349	10,000	
Debtors			
Gift Aid Receivable	6	-	-
		<u>32,839</u>	<u>38,176</u>
Total Current Assets		<u>32,839</u>	<u>38,176</u>
Creditors:			
Amounts falling due within one year	7	398	378
Net Current Assets/(Liabilities)		<u>32,441</u>	<u>37,798</u>
Total Net Assets		<u>32,441</u>	<u>37,798</u>
The Funds of the Charity			
Unrestricted Funds		32,441	37,760
Restricted Funds	19	0	39
Total Charity Funds		<u>32,441</u>	<u>37,798</u>

Approved by the Trustees signed on their behalf by



PAULA HUNT

Trustee

29/09/2025

Notes to the Financial Statements for the year ended 31 March 2025

1. Accounting policies

a. Basis of preparation

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 1st January 2019) (“Charities SORP (FRS 102)”) and the Charities Act 2011.

A Bit of a Break (ABOAB) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The principal accounting policies adopted are set out below.

b. Going concern

The Trustees have prepared financial projections taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. The CIO has sufficient cash reserves to meet its immediate requirements and to enable ABOAB to continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on the basis that ABOAB is a going concern.

c. Income

Income is recognised when the CIO has entitlement to the funds, any performance conditions relating to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations, grants, gifts, and lettings income are recognised when receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the bank.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the CIO has been notified of the executor's intention to make a distribution. Where legacies have been notified to the CIO or the CIO is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services and facilities are recognised as income when the CIO has control over the item, any conditions associated with the donated item have been met, and the receipt of economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), general volunteer time is not recognised (refer to the Trustees’ annual report for more information about their contribution). On receipt, donated professional services and donated facilities are recognised based on the value of the gift to the CIO, which is the amount the CIO would have been prepared to pay to obtain services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised in expenditure in the period of receipt. This is included when receivable and the amount can be measured reliably by the CIO.

d. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount can be measured reliably. All expenditure is accounted for on an accrual basis.

Principal accounting policies (continued)

Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs associated with fund raising activity
- Expenditure on charitable activities includes the costs of activities undertaken to further the purpose of the CIO and their associated support costs
- Other expenditure represents those items not falling into any other heading.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others may be apportioned on an appropriate basis as set out in Note 5.

e. Allocation of support costs

Support costs are those functions that assist the work of the CIO but do not directly relate to charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the CIO's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in Notes 4 and 5.

f. Investments

Investments are initially recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the closing market price.

g. Cash and deposits

Cash at bank and in hand includes cash in hand and deposits repayable within 24 hours without penalty at the balance sheet date. Short term deposits include deposits with a short maturity of three months or less from the date of acquisition or opening of the deposit account.

h. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the CIO.

Designated funds are unrestricted funds which the Trustees have decided at their discretion to set aside for a particular purpose.

Restricted funds are funds which the donor has specified are to be used solely for a particular area of the ABOAB's work or for purchases of specific assets for use by the CIO.

i. Taxation

As a CIO, A Bit of a Break is exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes. ABOAB receives no similar exemption for VAT.

j. Current asset measurement

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Tax recoverable is included at the amount receivable at the balance sheet date.

Creditors are recognised where there is a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at the settlement amount.

Principal accounting policies (continued)

k. Exceptional items

Exceptional items are material items, deriving from events or transactions within the ordinary activities of the CIO, and which individually or in aggregate are disclosed because of their size or incidence in order that the financial statements give a true and fair view.

l. Financial instruments

The CIO only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value except for bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the financial statements for the year ended 31 March 2025 continued

2. Income from donations and legacies

		2025	2024
		£	£
Donations		8,567	10,979
Gift Aid		591	304
Donated goods and services		14,044	14,647
Grant funding	8	2,000	11,300
		<u>25,202</u>	<u>37,230</u>

3. Income from other trading activities

		2025	2024
		£	£
Fundraising events		1,567	949
Other income		-	581
		<u>1,567</u>	<u>1,530</u>

4. Expenditure on raising funds

		2025	2024
		£	£
Fundraising Costs	9	1,902	3,799
Administrative Costs	10	1,463	1,215
		<u>3,365</u>	<u>5,014</u>

5. Expenditure on charitable activities

		2025	2024
		£	£
Donated goods and services		14,044	14,647
Paid-for Goods & Services		2,328	-
Property owner costs		1,554	2,583
Guest expenses		536	122
Governance costs	11	861	617
Support costs	12	10,224	9,959
		<u>29,547</u>	<u>27,928</u>

Paid-for Goods and Services included £2,039 Fred Towler restricted fund (2024: £nil).

6. Debtors

		2025	2024
		£	£
Gift Aid Receivable		-	-
		<u>-</u>	<u>-</u>

7. Creditors

		2025	2024
		£	£
Accounts Payable		-	-
Accruals		398	378
		<u>398</u>	<u>378</u>

Notes to the financial statements for the year ended 31 March 2025 continued

8. Grant funding

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fred Towler Trust	-	2,000	2,000	3,300
Hartley's Trust	-	-	-	1,000
Sir James Reckitt Charity	-	-	-	3,000
Tony Bramall Charitable Trust	-	-	-	4,000
	-	2,000	2,000	11,300

9. Fundraising costs

	2025	2024
	£	£
Fundraising expenses	1,902	3,799
	1,902	3,799

10. Administration costs

	2025	2024
	£	£
General expenses	124	88
IT Software & Consumables	163	152
Postage	7	10
Printing	-	208
Subscriptions	47	35
Telephone & Internet	82	72
Professional Fees	1,040	650
	1,463	1,215

11. Governance costs

		2025	2024
		£	£
Accountancy Fees	13	410	450
Insurance		211	167
Trustee Meeting costs		240	-
		861	617

12. Support costs

	2025	2024
	£	£
Operational & Administrative	10,224	9,959
Professional Fees		
	10,224	9,959

13. Net income/(expenditure) for the year is stated after charging

2025	2024
£	£

The Accounting Policies and Notes on pages 12 - 18 form an integral part of these Financial Statements

Independent examiner's fee	410	450
	410	450

Notes to the financial statements for the year ended 31 March 2025 continued

14. Staff costs

There were no employees during 2025 (2024: none).

15. Trustee remuneration

No Trustee received any remuneration during the year. Payments to Trustees in reimbursement of their expenses amounted to £nil. (2024: none, £nil)

16. Related party transactions

There were no related party transactions.

17. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

18. Capital commitments

At 31 March 2025 the charity had capital commitments of £nil.

Notes to the financial statements for the year ended 31 March 2025 continued

19. Restricted Funds

The income funds of the charity included restricted funds comprising the following unexpended balances of grants held on trust for specific purposes:

	Movement in Funds				Movement in Funds			
	Balance b/f 1 April 2024	Incoming Resources	Outgoing Resources	Balance c/f 31 March 2025	Balance b/f 1 April 2022	Incoming Resources	Outgoing Resources	Balance c/f 31 March 2024
	£	£	£	£	£	£	£	£
The Fred Towler Trust	39	2,000	2,039	-	-	1,800	1,761	39
Total	39	2,000	2,039	-	-	1,800	1,761	39

Fund	Purpose of Restriction
The Fred Towler Trust	Towards the provision of holidays for the sick and aged living within the Bradford Metropolitan District.

A BIT OF A BREAK

England & Wales - Charity number 1180843

Accounts



Report of the Managing Trustees and Financial Statements
for the year ended 31 March 2024

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Trustees' Report for the year ended 31 March 2024

The Trustees present their report and financial statements for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out on pages 11-16 and comply with the Charities Act 2011 and the Charities SORP (FRS 102).

Reference and Administrative Details of the Charity, its Trustees and Advisors

Charity name	A Bit of a Break CIO
Registered charity number	1180843
Trustees	Jules Armson appointed 17 July 2023 Paula Hunt Mike Merriman Helen Pilling Kim Reddyhoff Chris Whiley
Registered office and principal operating address	Woodlands House Clifford Road Ilkley LS29 0AL
Bankers	Lloyds Bank plc 25 Gresham Street London EC2V 7HN
Independent examiner	Nigel Wyatt BSc. FCA Wyatt & Co Chartered Accountants 125 Main St Garforth Leeds LS25 1AF

Structure, Governance and Management

Structure

A Bit of a Break (ABAOB) is a charitable incorporated organisation (CIO), established with a foundation constitution whereby the trustees are the only members and first registered with the Charity Commission on 26 November 2018 (registered charity number 1180843).

Trustees

There is no limit to the number of trustees ABOAB may have. Trustees are appointed for a three-year period after they are asked whether they wish to serve for another term. Trustees may serve a maximum of three terms after which a one year must elapse before they can be reappointed.

Induction and training

An 'induction pack' has been collated to ensure that new Trustees meet the eligibility criteria, as defined by the Charity Commission, and understand their role and responsibilities to ABOAB as a Trustee. The pack also includes the constitution, current policy documents, most recent Annual Report and Financial Statements, and minutes from the three latest Trustee meeting.

Trustees are encouraged to keep abreast of relevant charity legislation as it pertains to ABOAB and to attend briefing/training sessions where appropriate.

Organisational management

The Board meets at least 6 times a year to exercise strategic direction, fulfil its governance responsibilities and oversee the affairs of the charity. Day to day administration is carried out by a part-time Operations Coordinator.

Objectives and Activities

Charitable objects

The objects of A Bit of a Break are: to preserve and protect the health of those suffering with terminal illness and to relieve the stresses experienced by their families and carers by providing or assisting in the provision of holidays.

Public benefit

When reviewing the aims and objectives of the charity, and in planning its activities, the Trustees have complied with their duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Data Protection

The Trustees have taken all necessary steps to ensure compliance with the General Data Protection Regulations 2016. Data processing and data protection remain under review to ensure that this remains the case.

Safeguarding

The Trustees undertake their responsibilities regarding the protection of its trustees, staff, volunteers and beneficiaries very seriously. The policy and procedures have been drawn up to ensure that any allegation, disclosure of abuse, or suspicion are dealt with appropriately within the guidelines of the local Safeguarding Boards.

Risk Management

The Trustees keep the risk management process for ABOAB under review and risks are systematically reviewed to assess whether any further controls are required. The Trustees have assessed the major risks to which ABOAB is exposed, in particular related to its operations and finances, and are satisfied

that discussions with regard to operations and the bi-monthly review of finances minimise any exposure to risk.

Finance Principles and Policies

The Trustees wish to manage ABOAB to optimise their ability to support their beneficiaries. Accordingly, the following principles underpin the financial processes of the CIO:

Reserves policy

The Trustees' policy is to maintain a cash reserve of 6 months operating costs. The reserves are needed to meet the normal working capital requirements of the charity and the Board are confident that at this level they would be able to continue the current activities of the charity in the event of a reduction in funding.

Trustees' expenses

We believe that it is right to ensure that no trustee is disadvantaged from offering to serve ABOAB for financial reasons. We therefore pay expenses to Trustees to attend meetings and attend to the business of the CIO at the standard mileage rate allowed by HMRC or the cheapest practical public transport and any other reasonable expenses incurred in support of the CIO, as appropriate. In the period to March 2024 this totalled £nil (2023: £nil).

Financial Review

The CIO's principal source of income is donations from the public. In the 12 months reporting period to 31 March 2024 total income was £39,103 (2023: £21,324) of which £14,647 was donated goods and services received by the charity being the value of donated stays in holiday properties.

Expenditure during the year totalled £32,942 (2023: £23,485) of which £14,647 was the value of donated goods and services given to beneficiaries i.e. donated stays in holiday properties. At the year end, there was a resulting net gain of £6,161 (2023: £2,161 loss).

At the balance sheet date, ABOAB had total funds of £37,798 (2023: £31,637). The Trustees consider that the minimum reserves necessary are six months of operational costs, that is £9,147 (2023: £5,582). The reserves held at the balance sheet date would therefore finance A Bit of a Break's charitable activities for 24 months (2021: 34 months).

The Trustees recognise that we are holding in excess of the stated reserves policy but feel this is justified because the service is expanding and they anticipate that, as the number of donated stays continues to rise, more funds will be needed to cover increasing guest and property owner expenses and the cost of additional staff time to support the operation.

Achievements and Performance

We are pleased to report good progress for A Bit of a Break from April 2023 to March 2024 after gradual recovery from the Covid pandemic which had still curtailed our activities through 2022/23. This last year we have been accepting referrals as normal, were much better able to source unfilled accommodation-weeks and have successfully arranged breaks again. Our Operations Coordinator, Rachel Boggs' skills, experience and enthusiasm have ensured that our administration runs smoothly, and we have been very pleased to have her working with us for 2 days a week alongside the voluntary role of trustees.

This year we invited a new trustee onto our board, Jules Armson who has a background in business and marketing and we know we will benefit enormously from her expertise in these areas as well as

her insight and compassion. We thank our six trustees for their ongoing commitment to A Bit of a Break and look forward to growth in 2024/25.

Referrals

In the 12-month period to March 2024 A Bit of a Break received a total of 25 referrals. Of these, 18 came from Yorkshire, 6 from the Liverpool area and 1 from Manchester. In total, 17 were matched with a suitable property, of whom 14 were able to successfully enjoy a holiday with loved ones, 9 during the year and 5 early in 2024/25. A further 5 breaks were arranged, of which 3 were successfully taken, for patients on the waiting list who had been referred towards the end of the previous year. As always, in a small number of cases a holiday never happened before the patient became too unwell to travel or passed away and a further 2 remained on hold at the year-end due to ill-health/personal circumstances which have since been closed. Our 'success rate' of about 50% is not surprising given the circumstances we are dealing with but defining 'success' as 'completing a holiday' is perhaps underplaying the true value of what we offer as we know from families that there is huge joy in looking forward to a holiday, even when patients become too unwell ultimately to go.

Referrers

This year we have partnered with five new referring organisations which includes Bingley Medical Practice, Kilmeny Surgery (Keighley), Shipley Primary Care Network, Marie Curie Hospice (Bradford) and Macmillan's Palliative Care Team in Manchester. Reminding our existing referrers about A Bit of a Break, with refresher presentations to team meetings (in person or virtually) has been important; even though we have something so positive to offer, health/care professionals have a lot of different interventions to consider and face so many demands on their time that A Bit of Break can easily be forgotten.

Properties

By March 2024 we had increased the number of properties on our portfolio by 50%, up to 50, with many of the new properties being on the Northumberland coast. Most property owners gift us one week a year, sometimes two or occasionally we have been lucky to receive more, usually at off-peak times.

Several of our new Property Partners are members of Premier Cottages, a prestigious marketing agency which is especially appealing to us because owners tend to have clusters of 6-8 or even more properties so availability is more likely than with owners who have just one holiday property. Despite our best efforts we have not yet secured many properties in North Wales but are hopeful of success in the future. We know that the North Wales coastal area will appeal hugely to patients from our Liverpool referrers.

We are now sending a personalised twice-yearly mailing to all our Property Partners to keep them updated with our activities and successes, to thank them and to encourage them to send us new photos of their properties for promotional use. We have a regular Thankful Thursday post on our Facebook page to give Property Partners exposure and appreciation. We have recently worked with a graphic designer to develop window stickers to display in holiday properties to spread awareness and promote discussion about A Bit of a Break.

Communications

During 2023/24 we have been really pleased to continue using the professional services of Harriet Mason (Moor Communications). Her involvement and skill has really enhanced our image and the e-newsletter (6 per year) has become more targeted, thoughtful and engaging thanks to Harriet's expertise for which we are very grateful. The newsletter is posted on the News section of our website which keeps it up-to-date and fresh. For a small charity we believe we have an impressive website,

which is our key source of information. We remain grateful to Gareth Lyle from Blue Hoop Digital who has generously gifted his time and expertise to keep our website polished.

We have been posting weekly on Facebook and with the help of volunteers, Aoife Merriman and Lucy Milling, we now also have a presence on Instagram.

To boost our awareness raising activities and events we have upgraded our display material so now have two large magnetic car stickers which can double up as display boards. We have also brought in a local graphic designer, Claire Pickles to help create roll-up banner displays for exhibitions and events. Spreading the word about A Bit of a Break to find new Property Partners has been a key priority in 2023/24 as the gift of a week in a holiday property is what makes our wheels go round.

Fundraising

We have enjoyed some success with several grant applications but while our reserves are still reasonably robust, trustees decided to put a hold on grant applications for the time being.

Fundraising through donations starts with raising awareness and a highlight of the year for ABOAB was featuring again in Ilkley's annual Christmas Tree Festival at St Margaret's Church. This is a wonderfully celebratory charity event visited by local schools and members of the community and it provided a perfect opportunity to showcase what we do. We have also been getting out into the community to give presentations at groups and meetings such as Rotary and the Women's Institute. Our photo-filled PowerPoint presentation has successfully engaged audiences and there have been knock-on benefits of subsequent donations and fundraising activities in aid of A Bit of a Break. Importantly they have also resulted in several new holiday properties to add to our portfolio which is wonderful.

Friends and supporters:

We are especially grateful to the Worth Valley Support Group which is such an active and enthusiastic team of people who show their passion for A Bit of a Break, through various awareness and fundraising events. Their highlight in 2023/24 was a very successful weekend Craft Fayre in Haworth in August along with various other events throughout the year.

Objectives for the Coming Year

1. To build on the number of completed breaks aiming for 30 throughout the year, some of which may be shorter 2/3-night breaks rather than full weeks. The majority of these will be in the off-peak months of October-December (excluding Christmas and New Year) and January-March.
2. To further develop the number and range of referral routes, working with different key workers such as social prescribers. We aim to expand across the whole M62 corridor between Liverpool in the West and Hull in the East. We aim to receive 60 referrals in 2024/25.
3. To secure more Property Partners developing direct relationships with individual property owners and establishing links with new booking agencies. We aim to have 70 Property Partners by March 2025.
4. To continue to build upon our social media presence on Instagram and Facebook.
5. To help raise greater awareness of A Bit of a Break with a stronger visual identity through merchandise to create bolder branding and widen our exposure.
6. To encourage our network of supporters to raise funds on our behalf, through both individual and group activities (modelled on the ABOAB Worth Valley Supporters Group).
7. To continue to work with our supporters and partners and to nurture these relationships.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales 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:

- act in accordance with the constitution and rules of the CIO, within the framework of trust law;
- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether the recommendations of the SORP (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by the Trustees under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. The Trustees have a general responsibility for taking such steps as are reasonably open to the Trustees to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

By order of the board of Trustees

Signed:



Helen Pilling
Trustee

15/12/2024

Independent Examiner's Report to the Trustees

I report on the Accounts of A Bit Of A Break for the year ended 31 March 2024 which are set out on pages 2-17.

Respective responsibilities of Trustees and the Independent Examiner

As described in the Statement of Trustees' Responsibilities, the CIO's Trustees are responsible for the preparation of Accounts. The Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) but that an independent examination is needed.

It is my responsibility to:

- examine the Accounts under Section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act), and
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the CIO and a comparison of the Accounts presented with those records. It also includes consideration of any unusual items or disclosure in the Accounts and, seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the Accounts.

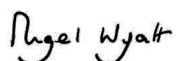
Independent examiner's statement

In connection with my examination, I confirm that no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 130 of the Charities Act, and
 - to prepare Accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Acthave not been met; or
2. or which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my independent examination work, for this report, or for the opinions I have formed.

Signed



Nigel Wyatt BSc. FCA
Wyatt & Co Chartered Accountants
125 Main St
Garforth
Leeds LS25 1AF

16/12/2024

Statement of Financial Activities
for the year ended 31 March 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income:							
Donations and Legacies	2	35,430	1,800	37,230	19,251	-	19,251
Other Trading Activities	3	1,530	-	1,530	2,033	-	2,033
Investment income		304	-	304	-	-	-
Other income		40	-	40	40	-	40
Total Income:		37,303	1,800	39,103	21,324	-	21,324
Expenditure:							
Raising Funds	4	5,014	-	5,014	857	-	857
Charitable activities	5	26,167	1,762	27,928	22,628	-	22,628
Total Expenditure:		31,181	1,762	32,942	23,485	-	23,485
Net Income/(Expenditure)		6,122	39	6,161	(2,161)	-	(2,161)
Net Movement in Funds		6,122	39	6,161	(2,161)	-	(2,161)
Fund Balances brought forward		31,638	-	31,638	33,799	-	33,799
Fund Balances carried forward		37,761	39	37,798	31,638	-	31,638

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The Accounting Policies and Notes on pages 11 - 17 form an integral part of these Financial Statements

Balance Sheet
at 31 March 2024

	Note	2024 £	2023 £
Current Assets			
Cash at bank and in hand			
Lloyds - Current Account	18,176	11,184	
Lloyds - Notice Account	10,000	-	
Short-term investments			
Lloyds - Fixed Term Deposit	10,000	20,000	
Debtors			
Gift Aid Receivable	6	-	741
		<u>38,176</u>	<u>31,925</u>
Total Current Assets		<u>38,176</u>	<u>31,925</u>
Creditors:			
Amounts falling due within one year	7	378	288
Net Current Assets/(Liabilities)		<u>37,798</u>	<u>31,637</u>
Total Net Assets		<u>37,798</u>	<u>31,637</u>
The Funds of the Charity			
Unrestricted Funds		37,760	31,637
Restricted Funds	19	39	-
Total Charity Funds		<u>37,798</u>	<u>31,637</u>

Approved by the Trustees on ^{9th May} 2024 and signed on their behalf by



Helen Pilling
Trustee

Notes to the Financial Statements for the year ended 31 March 2024

1. Accounting policies

a. Basis of preparation

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 1st January 2019) (“Charities SORP (FRS 102)”) and the Charities Act 2011.

A Bit of a Break (ABOAB) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The principal accounting policies adopted are set out below.

b. Going concern

The Trustees have prepared financial projections taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. The CIO has sufficient cash reserves to meet its immediate requirements and to enable ABOAB to continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on the basis that ABOAB is a going concern.

c. Income

Income is recognised when the CIO has entitlement to the funds, any performance conditions relating to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations, grants, gifts, and lettings income are recognised when receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the bank.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the CIO has been notified of the executor's intention to make a distribution. Where legacies have been notified to the CIO or the CIO is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services and facilities are recognised as income when the CIO has control over the item, any conditions associated with the donated item have been met, and the receipt of economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), general volunteer time is not recognised (refer to the Trustees’ annual report for more information about their contribution). On receipt, donated professional services and donated facilities are recognised based on the value of the gift to the CIO, which is the amount the CIO would have been prepared to pay to obtain services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised in expenditure in the period of receipt. This is included when receivable and the amount can be measured reliably by the CIO.

d. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount can be measured reliably. All expenditure is accounted for on an accrual basis.

Principal accounting policies (continued)

Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs associated with fund raising activity
- Expenditure on charitable activities includes the costs of activities undertaken to further the purpose of the CIO and their associated support costs
- Other expenditure represents those items not falling into any other heading.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others may be apportioned on an appropriate basis as set out in Note 5.

e. Allocation of support costs

Support costs are those functions that assist the work of the CIO but do not directly relate to charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the CIO's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in Notes 4 and 5.

f. Investments

Investments are initially recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the closing market price.

g. Cash and deposits

Cash at bank and in hand includes cash in hand and deposits repayable within 24 hours without penalty at the balance sheet date. Short term deposits includes deposits with a short maturity of three months or less from the date of acquisition or opening of the deposit account.

h. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the CIO.

Designated funds are unrestricted funds which the Trustees have decided at their discretion to set aside for a particular purpose.

Restricted funds are funds which the donor has specified are to be used solely for a particular area of the ABOAB's work or for purchases of specific assets for use by the CIO.

i. Taxation

As a CIO, A Bit of a Break is exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes. ABOAB receives no similar exemption for VAT.

j. Current asset measurement

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Tax recoverable is included at the amount receivable at the balance sheet date.

Creditors are recognised where there is a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at the settlement amount.

Principal accounting policies (continued)

k. Exceptional items

Exceptional items are material items, deriving from events or transactions within the ordinary activities of the CIO, and which individually or in aggregate are disclosed because of their size or incidence in order that the financial statements give a true and fair view.

l. Financial instruments

The CIO only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value except for bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the financial statements for the year ended 31 March 2024 continued

2. Income from donations and legacies

		2024	2023
		£	£
Donations		10,979	5,888
Gift Aid		304	741
Donated goods and services		14,647	12,321
Grant funding	8	11,300	300
		<u>37,230</u>	<u>19,251</u>

3. Income from other trading activities

		2024	2023
		£	£
Fundraising events		949	2,033
Other income		581	-
		<u>1,530</u>	<u>2,033</u>

4. Expenditure on raising funds

		2024	2023
		£	£
Fundraising Costs	9	3,799	606
Administrative Costs	10	1,215	251
		<u>5,014</u>	<u>857</u>

5. Expenditure on charitable activities

		2024	2023
		£	£
Donated goods and services		14,647	12,321
Property owner costs		2,583	1,535
Guest expenses		122	78
Governance costs	11	617	288
Support costs	12	9,959	8,405
		<u>27,928</u>	<u>22,628</u>

6. Debtors

		2024	2023
		£	£
Gift Aid Receivable		-	741
		<u>-</u>	<u>741</u>

7. Creditors

		2024	2023
		£	£
Accounts Payable		-	-
Accruals		300	288
		<u>300</u>	<u>288</u>

Notes to the financial statements for the year ended 31 March 2024 continued

8. Grant funding

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds		
	£	£	£	£
Calmcott Trust	-		-	300
Fred Towler Trust	1,500	1,800	3,300	-
Hartley's Trust	1,000	-	1,000	-
Sir James Reckitt Charity	3,000	-	3,000	-
Tony Bramall Charitable Trust	4,000	-	4,000	-
	9,500	1,800	11,300	300

9. Fundraising costs

	2024	2023
	£	£
Fundraising expenses	3,799	606
	3,799	606

10. Administration costs

	2024	2023
	£	£
Sundry expenses	88	-
IT Software & Consumables	152	144
Postage	10	-
Printing	208	-
Subscriptions	35	35
Telephone & Internet	72	72
Professional Fees	650	-
	1,215	251

11. Governance costs

	2024	2023
	£	£
Accountancy Fees	13	450
Insurance		167
Trustee Training		-
		617
		288

12. Support costs

	2024	2023
	£	£
Operational & Administrative	9,959	8,405
Professional Fees		
	9,959	8,405

13. Net income/(expenditure) for the year is stated after charging

	2024	2023
	£	£
Independent examiner's fee	450	288
	450	288

The Accounting Policies and Notes on pages 11 - 17 form an integral part of these Financial Statements

Notes to the financial statements for the year ended 31 March 2024 continued

14. Staff costs

There were no employees during 2024 (2023: none).

15. Trustee remuneration

No Trustee received any remuneration during the year. Payments to Trustees in reimbursement of their expenses amounted to £nil. (2023: none, £nil)

16. Related party transactions

There were no related party transactions.

17. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

18. Capital commitments

At 31 March 2024 the charity had capital commitments of £nil.

Notes to the financial statements for the year ended 31 March 2024 continued

19. Restricted Funds

The income funds of the charity included restricted funds comprising the following unexpended balances of grants held on trust for specific purposes:

	Movement in Funds				Movement in Funds			
	Balance b/f 1 April 2023	Incoming Resources	Outgoing Resources	Balance c/f 31 March 2024	Balance b/f 1 April 2022	Incoming Resources	Outgoing Resources	Balance c/f 31 March 2023
	£	£	£	£	£	£	£	£
The Fred Towler Trust	-	1,800	1,762	39	-	-	-	-
Total	-	1,800	1,762	39	-	-	-	-

Fund

The Fred Towler Trust

Purpose of Restriction

Towards the provision of holidays for the sick and aged living within the Bradford Metropolitan District.

A BIT OF A BREAK

England & Wales - Charity number 1180843

Accounts

Registered charity number: 1180843



Report of the Managing Trustees and Financial Statements
for the year ended 31 March 2023

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Trustees' Report for the year ended 31 March 2023

The Trustees present their report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out on pages 11-15 and comply with the Charities Act 2011 and the Charities SORP (FRS 102).

Reference and Administrative Details of the Charity, its Trustees and Advisors

Charity name	A Bit of a Break CIO	
Registered charity number	1180843	
Trustees	Jules Armson Paula Hunt Mike Merriman Helen Pilling Kim Reddyhoff Chris Whiley	appointed 17 July 2023
Registered office and principal operating address	Woodlands House Clifford Road Ilkley LS29 0AL	
Bankers	Lloyds Bank plc 25 Gresham Street London EC2V 7HN.	

Structure, Governance and Management

Structure

A Bit of a Break (ABAOB) is a charitable incorporated organisation (CIO), established with a foundation constitution whereby the trustees are the only members and first registered with the Charity Commission on 26 November 2018 (registered charity number 1180843).

Trustees

There is no limit to the number of trustees ABOAB may have. Trustees are appointed for a three-year period after they are asked whether they wish to serve for another term. Trustees may serve a maximum of three terms after which a one year must elapse before they can be reappointed.

Induction and training

An 'induction pack' has been collated to ensure that new Trustees meet the eligibility criteria, as defined by the Charity Commission, and understand their role and responsibilities to ABOAB as a Trustee. The pack also includes the constitution, current policy documents, most recent Annual Report and Financial Statements, and minutes from the three latest Trustee meeting.

Trustees are encouraged to keep abreast of relevant charity legislation as it pertains to ABOAB and to attend briefing/training sessions where appropriate.

Organisational management

The Board meets at least 6 times a year to exercise strategic direction, fulfil its governance responsibilities and oversee the affairs of the charity. Day to day administration is carried out by a part-time Administrator.

Objectives and Activities

Charitable objects

The objects of A Bit of a Break are: to preserve and protect the health of those suffering with terminal illness and to relieve the stresses experienced by their families and carers by providing or assisting in the provision of holidays.

Public benefit

When reviewing the aims and objectives of the charity, and in planning its activities, the Trustees have complied with their duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Data Protection

The Trustees have taken all necessary steps to ensure compliance with the General Data Protection Regulations 2016. Data processing and data protection remain under review to ensure that this remains the case.

Safeguarding

The Trustees undertake their responsibilities regarding the protection of its trustees, staff, volunteers and beneficiaries very seriously. The policy and procedures have been drawn up to ensure that any allegation, disclosure of abuse, or suspicion are dealt with appropriately within the guidelines of the local Safeguarding Boards.

Risk Management

The Trustees keep the risk management process for ABOAB under review and risks are systematically reviewed to assess whether any further controls are required. The Trustees have assessed the major risks to which ABOAB is exposed, in particular related to its operations and finances, and are satisfied

that discussions with regard to operations and the bi-monthly review of finances minimise any exposure to risk.

Finance Principles and Policies

The Trustees wish to manage ABOAB to optimise their ability to support their beneficiaries. Accordingly, the following principles underpin the financial processes of the CIO:

Reserves policy

The Trustees' policy is to maintain a working capital cash reserve of 6 months operating costs. The reserves are needed to meet the normal working capital requirements of the charity and the Board are confident that at this level they would be able to continue the current activities of the charity in the event of a reduction in funding.

Trustees' expenses

We believe that it is right to ensure that no trustee is disadvantaged from offering to serve ABOAB for financial reasons. We therefore pay expenses to Trustees to attend meetings and attend to the business of the CIO at the standard mileage rate allowed by HMRC or the cheapest practical public transport and any other reasonable expenses incurred in support of the CIO, as appropriate. In the period to March 2023 this totalled £nil (2022: £nil).

Financial Review

The CIO's principal source of income is donations from the public. In the 12 months reporting period to 31 March 2023 total income was £21,324 (2022: £10,790) of which £12,321 was donated goods and services being the value of donated stays in holiday properties.

Expenditure during the year totalled £23,485 (2022: £10,977) resulting in a net loss of £2,161 (2022: £187 loss).

At the balance sheet date, ABOAB had total funds of £31,637 (2022: £33,799)

Achievements and Performance

At the time of writing our last report in March 2022 we were emerging from the fallout of the Covid pandemic. Referrers remained cautious about referring new patients to us and those people on our waiting list, most of whom were considered clinically vulnerable, still seemed reluctant to venture out and take holidays. There was also virtually no availability on property owner's booking calendars because cancelled 2020 holidays had been transferred to 2021 and for many, in 2021/22, the 'staycation' was still the holiday of choice.

We are very pleased to report a much brighter picture for A Bit of a Break in the year reported here, from April 2022 to March 2023. Covid restrictions in the hospitality sector were fully lifted and staycations back to pre-pandemic levels, so we have been accepting referrals as normal, were much better able to source unfilled accommodation-weeks and have successfully arranged breaks again. Our Operations Coordinator, Rachel Boggs has continued to use her skills and experience to help the Trustees and run our administration. We are very pleased that she has continued working with us for up to 2 days a week alongside the voluntary role of trustees; her input makes a considerable difference to what A Bit of a Break can achieve.

Referrals and referrers: In the 12-month period to March 2023 A Bit of a Break accepted a total of 25 referrals. Of these, 16 came from our Yorkshire referrers and 9 from our Liverpool referrers. In total 12 were matched with a suitable holiday property and able to successfully enjoy a holiday with

loved ones. As ever, in a number of cases (10) a holiday never happened before the patient became too unwell to travel or passed away and a further 3 remain on hold due to ill-health/personal circumstances. Although very sad, families tell us not to underestimate the impact our charity has had by offering a holiday to their loved one at such a challenging time. They say that the health benefits it brings are huge and that our efforts are never wasted. Certainly, this concurs with a recent literature review undertaken by Alice Edwards of Manchester University as part of her Masters in Public Health studies entitled '[The rationale and benefits of a holiday for people living with a terminal illness](#)'. The 'looking forward' to a holiday boosts patients' emotional well-being, involves lots of positive conversations with family and friends and means that hope and pleasure is maintained – all essential parts of good holistic palliative care.

Reminding our referrers that we are here has been important so throughout the last year we have done several presentations and attended conferences and team meetings to update them on how things have changed since the covid pandemic and to encourage them to refer suitable patients to us.

Properties: At March 2023 we have a total of 32 properties on our portfolio, 6 of which are new to us. Most owners are happy to gift us one week a year, sometimes two or even more. The properties are in the Lake District (15), Northumberland (9), the Yorkshire Coast (4) and Yorkshire Dales (4). We have been especially pleased to partner with Coquet Cottages, a holiday cottage bookings agency in Northumberland, which has embraced our scheme in a similar way to Heart of the Lakes agency in the Lake District. The Heart of the Lakes is now part of Sykes Cottages, one of the largest providers in the UK and they have suggested a desire to extend our partnership to their wider Northern Region and even nationally. This year we also benefited from the generosity of another local charity The Principle Trust, which owns holiday caravans and gifts holidays to disadvantaged children. The charity donated a peak summer holiday week to one of our families who were thrilled to stay in one of their caravans on the popular Morten Mere (Haven) Holiday Park in Blackpool. The Principle Trust subsequently invited us to become a formal partner and has allocated us four separate weeks in their holiday caravans for next year for which we are very grateful. Despite our best efforts we have not yet secured properties in North Wales but are hopeful of success in the future as we know that the North Wales coastal area will appeal hugely to patients from our Liverpool referrers.

Communications: During 2022/23 we have stepped up our communications by engaging the services of Harriet Mason of Moor Communications whose expert writing skills have crafted our bi-monthly newsletter and transformed it into a more meaningful and engaging read. Harriet also connected us with a BBC journalist Julia Bryson in January 2023 resulting in a BBC article about Matthew Sturgeon's Project Lighthouse which tells the wonderful story about A Bit of a Break. We have already seen the spin-offs and benefits of having well-placed media coverage which really helps to spread the word about our charity. Social media is a vital part of our communication, and we are steadily increasing our exposure, engaging with local chat groups such as Ilkley Chat which in turn generates local news stories and publicity about our work. We have also posted regularly on Facebook and see that photographs and images really help to engage people's interest in what we do. For a small charity we believe we have a very impressive website, and this is our key source of immediate and accessible information. We remain grateful to Gareth Lyle from Blue Hoop Digital who generously gifted his time and expertise to get this polished.

Fundraising: Having tasked our-selves with attempting to source funding through grant applications, we identified a dozen or so Charitable Trusts which favour causes such as ours, many of which prioritise Yorkshire. We have recently submitted seven grant applications and await their decisions

but are thrilled to have enjoyed early success with two small grants from The Calmcott Trust and Gay and Peter Hartley's Hillards Trust in March and April 2023 respectively.

Fundraising starts with raising awareness and a big highlight of the year for ABOAB was our featuring in Ilkley's annual Christmas Tree Festival held at St Margaret's Church. This is a wonderfully celebratory charity event visited by local schools and members of the community and it provided a perfect opportunity for us to showcase what we do. We are also getting out into the community to give presentations at groups and meetings such as Rotary and the Women's Institute. Our new photo-filled PowerPoint presentation has successfully engaged audiences and there have been knock-on benefits of subsequent donations and fundraising activities in aid of A Bit of a Break. Importantly they have also resulted in two new holiday properties to add to our portfolio which is wonderful. Generating properties is an important part of our fundraising and awareness raising; the donation of a week in a property is what makes our wheels go round!

We thank our five trustees for their ongoing commitment to A Bit of a Break and look forward to growth in 2023/24.

Objectives for the Coming Year

1. To build on the number of completed breaks aiming for 30 throughout the year, some of which may be shorter 2/3-night breaks rather than full weeks. The majority of these will be in the off-peak months of October to mid-December and January to late-March.
2. To secure more property availability using fresh approaches to develop direct relationships with individual property owners (e.g. through Premier Cottages) and establishing links with new booking agencies (e.g. Rural Retreats).
3. To further develop our referral routes. We look to expand our referrers in Liverpool and to expand/strengthen our Airedale and Craven links.
4. To continue to build upon our social media presence, creating an Instagram account to complement our coverage on Facebook.
5. To help raise greater awareness of A Bit of a Break with a stronger visual identity through merchandise to create bolder branding and widen our exposure.
6. To develop a fundraising strategy which will have two strands; firstly by applying for grants to enable our continued growth and secondly encouraging our network of supporters to raise funds on our behalf, through individual activities or groups (modelled on the ABOAB Worth Valley Supporters Group).
7. To continue to work with our partners and to nurture these relationships.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales 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:

- act in accordance with the constitution and rules of the CIO, within the framework of trust law;
- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether the recommendations of the SORP (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by the Trustees under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. The Trustees have a general responsibility for taking such steps as are reasonably open to the Trustees to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

By order of the board of Trustees

Signed:



Helen Pilling
Trustee

12/12/2023

Independent Examiner's Report to the Trustees

I report on the Accounts of A Bit Of A Break for the year ended 31 March 2023 which are set out on pages 2-15.

Respective responsibilities of Trustees and the Independent Examiner

As described in the Statement of Trustees' Responsibilities, the CIO's Trustees are responsible for the preparation of Accounts. The Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) but that an independent examination is needed.

It is my responsibility to:

- examine the Accounts under Section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act), and
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the CIO and a comparison of the Accounts presented with those records. It also includes consideration of any unusual items or disclosure in the Accounts and, seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the Accounts.

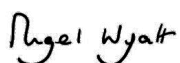
Independent examiner's statement

In connection with my examination, I confirm that no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 130 of the Charities Act, and
 - to prepare Accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Acthave not been met; or
2. or which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my independent examination work, for this report, or for the opinions I have formed.

Signed



Nigel Wyatt BSc. FCA
Wyatt & Co Chartered Accountants
125 Main St
Garforth
Leeds LS25 1AF

13/12/2023

Statement of Financial Activities
for the year ended 31 March 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income:							
Donations and Grants	2	19,251	-	19,251	10,463	-	10,463
Fundraising events	3	2,033	-	2,033	327	-	327
Other		40	-	40	-	-	-
Total Income:		21,324	-	21,324	10,790	-	10,790
Expenditure:							
Raising Funds	4	857	-	857	422	-	422
Charitable activities	5	22,628	-	22,628	10,555	-	10,555
Total Expenditure:		23,485	-	23,485	10,977	-	10,977
Net Income/(Expenditure)		(2,161)	-	(2,161)	(187)	-	(187)
Net Movement in Funds		(2,161)	-	(2,161)	(187)	-	(187)
Fund Balances brought forward		33,799	-	33,799	33,986	-	33,986
Fund Balances carried forward		31,638	-	31,638	33,799	-	33,799

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The Accounting Policies and Notes on pages 11 - 15 form an integral part of these Financial Statements

Balance Sheet
at 31 March 2023

	Note	2023 £	2022 £
Current Assets			
Cash at bank and in hand			
Lloyds - Current Account		31,184	33,799
Debtors			
Gift Aid Receivable	6	<u>741</u>	<u>-</u>
		31,925	33,799
Total Current Assets		<u>31,925</u>	<u>33,799</u>
Creditors:			
amounts falling due within one year	7	288	-
Net Current Assets/(Liabilities)		<u>31,637</u>	<u>33,799</u>
Total Net Assets		<u>31,637</u>	<u>33,799</u>
The Funds of the Charity			
Unrestricted Funds		31,637	33,799
Restricted Funds		<u>-</u>	<u>-</u>
Total Charity Funds		<u>31,637</u>	<u>33,799</u>

Approved by the Trustees on 16 November 2023 and signed on their behalf by



Trustee

Notes to the Financial Statements for the year ended 31 March 2023

1. Accounting policies

a. Basis of preparation

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 1st January 2019) ("Charities SORP (FRS 102)") and the Charities Act 2011.

A Bit of a Break (ABOAB) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The principal accounting policies adopted are set out below.

b. Going concern

The Trustees have prepared financial projections taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. Whilst donation income post year-end has been significantly impacted by the COVID-19 virus, the CIO has sufficient cash reserves to meet its immediate requirements and to enable ABOAB to continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on the basis that ABOAB is a going concern.

c. Income

Income is recognised when the CIO has entitlement to the funds, any performance conditions relating to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations, grants, gifts, and lettings income are recognised when receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the bank.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the CIO has been notified of the executor's intention to make a distribution. Where legacies have been notified to the CIO or the CIO is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services and facilities are recognised as income when the CIO has control over the item, any conditions associated with the donated item have been met, and the receipt of economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), general volunteer time is not recognised (refer to the Trustees' annual report for more information about their contribution). On receipt, donated professional services and donated facilities are recognised based on the value of the gift to the CIO, which is the amount the CIO would have been prepared to pay to obtain services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised in expenditure in the period of receipt. This is included when receivable and the amount can be measured reliably by the CIO.

d. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount can be measured reliably. All expenditure is accounted for on an accrual basis.

Principal accounting policies (continued)

Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs associated with fund raising activity
- Expenditure on charitable activities includes the costs of activities undertaken to further the purpose of the CIO and their associated support costs
- Other expenditure represents those items not falling into any other heading.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others may be apportioned on an appropriate basis as set out in Note 3.

e. Allocation of support costs

Support costs are those functions that assist the work of the CIO but do not directly relate to charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the CIO's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in Notes 3 and 4.

f. Investments

Investments are initially recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the closing market price.

g. Cash and deposits

Cash at bank and in hand includes cash in hand and deposits repayable within 24 hours without penalty at the balance sheet date. Short term deposits includes deposits with a short maturity of three months or less from the date of acquisition or opening of the deposit account.

h. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the CIO.

Designated funds are unrestricted funds which the Trustees have decided at their discretion to set aside for a particular purpose.

Restricted funds are funds which the donor has specified are to be used solely for a particular area of the ABOAB's work or for purchases of specific assets for use by the CIO.

i. Taxation

As a CIO, A Bit of a Break is exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes. ABOAB receives no similar exemption for VAT.

j. Current asset measurement

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Tax recoverable is included at the amount receivable at the balance sheet date.

Creditors are recognised where there is a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at the settlement amount.

Principal accounting policies (continued)

k. Exceptional items

Exceptional items are material items, deriving from events or transactions within the ordinary activities of the CIO, and which individually or in aggregate are disclosed because of their size or incidence in order that the financial statements give a true and fair view.

l. Financial instruments

The CIO only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value except for bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the financial statements for the year ended 31 March 2023 continued

2. Income from donations and legacies

	2023	2022
	£	£
Donations	5,888	6,003
Gift Aid	741	51
Donated goods and services	12,321	4,409
Grant funding	300	-
	<u>19,251</u>	<u>10,790</u>

3. Income from other trading activities

	2023	2022
	£	£
Fundraising events	2,033	-
	<u>2,033</u>	<u>-</u>

4. Expenditure on raising funds

		2023	2022
		£	£
Fundraising Costs	8	606	216
Administrative Costs	9	251	206
		<u>857</u>	<u>422</u>

5. Expenditure on charitable activities

		2023	2022
		£	£
Donated goods and services		12,321	4,409
Property owner costs		1,535	321
Guest expenses		78	-
Governance costs	10	288	220
Support costs	11	8,405	5,605
		<u>22,628</u>	<u>10,555</u>

6. Debtors

	2023	2022
	£	£
Gift Aid Receivable	741	-
	<u>741</u>	<u>-</u>

7. Creditors

	2023	2022
	£	£
Accounts Payable	-	-
Accruals	288	-
	<u>288</u>	<u>-</u>

8. Fundraising costs

	2023	2022
	£	£
Fundraising expenses	216	216
Professional Fees	390	-
	<u>606</u>	<u>216</u>

Notes to the financial statements for the year ended 31 March 2023 continued

9. Administration costs

	2023	2022
	£	£
Sundry expenses	-	9
Insurance	-	-
IT Software & Consumables	144	97
Printing	-	35
Subscriptions	35	35
Telephone & Internet	72	30
	<u>251</u>	<u>206</u>

10. Governance costs

	2023	2022
	£	£
Accountancy Fees	12 288	-
Trustee Training	-	220
	<u>288</u>	<u>220</u>

11. Support costs

	2023	2022
	£	£
Professional Fees	8,405	5,605
	<u>8,405</u>	<u>5,605</u>

12. Net income/(expenditure) for the year is stated after charging

	2023	2022
	£	£
Independent examiner's fee	288	-
	<u>288</u>	<u>-</u>

13. Staff costs

There were no employees during 2023 (2022: none).

14. Trustee remuneration

No Trustee received any remuneration during the year. Payments to Trustees in reimbursement of their expenses amounted to £nil. (2022: none, £nil)

15. Related party transactions

There were no related party transactions.

16. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

17. Capital commitments

At 31 March 2023 the charity had capital commitments of £nil.

A BIT OF A BREAK

England & Wales - Charity number 1180843

Accounts

Registered charity number: 1180843



Report of the Managing Trustees and Financial Statements
for the year ended 31 March 2022

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Trustees' Report for the year ended 31 March 2022

The Trustees present their report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out on pages 10-12 and comply with the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2005 (SORP).

Reference and Administrative Details of the Charity, its Trustees and Advisors

Charity name	A Bit of a Break CIO	
Registered charity number	1180843	
Trustees	Paula Hunt	
	Mike Merriman	from 13 July 2021
	Helen Pilling	
	Kim Reddyhoff	
	Matthew Sturgeon	to 25 January 2021
	Chris Wiley	from 13 July 2021
Registered office and principal operating address	Woodlands House Clifford Road Ilkley LS29 0AL	
Bankers	Lloyds Bank plc 25 Gresham Street London EC2V 7HN.	

Structure, Governance and Management

Structure

A Bit of a Break (ABAOB) is a charitable incorporated organisation (CIO), established with a foundation constitution whereby the trustees are the only members and first registered with the Charity Commission on 26 November 2018 (registered charity number 1180843).

Trustees

There is no limit to the number of trustees ABOAB may have. Trustees are appointed for a three-year period after they are asked whether they wish to serve for another term. Trustees may serve a maximum of three terms after which a one year must elapse before they can be reappointed.

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When reviewing the aims and objectives of the charity, and in planning its activities, the Trustees have complied with their duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Data Protection

The Trustees have taken all necessary steps to ensure compliance with the General Data Protection Regulations 2016. Data processing and data protection remain under review to ensure that this remains the case.

Safeguarding

The Trustees undertake their responsibilities regarding the protection of its trustees, staff, volunteers and beneficiaries very seriously. The policy and procedures have been drawn up to ensure that any allegation, disclosure of abuse, or suspicion are dealt with appropriately within the guidelines of the local Safeguarding Boards.

Risk Management

The Trustees keep the risk management process for ABOAB under review and risks are systematically reviewed to assess whether any further controls are required. The Trustees have assessed the major risks to which ABOAB is exposed, in particular related to its operations and finances, and are satisfied

that discussions with regard to operations and the bi-monthly review of finances minimise any exposure to risk.

Finance Principles and Policies

The Trustees wish to manage ABOAB to optimise their ability to support their beneficiaries. Accordingly, the following principles underpin the financial processes of the CIO:

Reserves policy

The Trustees' policy is to maintain a working capital cash reserve of 6 months operating costs. The reserves are needed to meet the normal working capital requirements of the charity and the Board are confident that at this level they would be able to continue the current activities of the charity in the event of a reduction in funding.

Trustees' expenses

We believe that it is right to ensure that no trustee is disadvantaged from offering to serve ABOAB for financial reasons. We therefore pay expenses to Trustees to attend meetings and attend to the business of the CIO at the standard mileage rate allowed by HMRC or the cheapest practical public transport and any other reasonable expenses incurred in support of the CIO, as appropriate. In the period to March 2022 this totalled £nil (2021: £nil).

Financial Review

The CIO's principal source of income is donations from the public. In the 12 months reporting period to 31 March 2022 total income was £10,790 (2021: £252) of which £4,409 was donated goods and services being the value of donated stays in holiday properties.

Expenditure during the year totalled £10,977 (2021: £1,542) resulting in a net loss of £187 (2021: £1,290 loss).

At the balance sheet date, ABOAB had total funds of £33,799 (2021: £33,986)

Achievements and Performance

When we wrote our report for the year to March 2021, we were hopeful that the Covid-19 pandemic was coming to an end and that we would be able to restart our operations quickly. Sadly, the pandemic has continued to have an impact on the work of A Bit of a Break (ABOAB). Despite this, the Trustees have continued to have regular virtual meetings and have more recently begun to meet in person. We have been delighted to welcome two new Trustees who formally joined us in July 2021. The first new Trustee, Chris Wiley brings a considerable wealth of knowledge of work in the charitable sector. As the CEO of Carers' Resource, Chris was instrumental in helping us set up ABOAB back in 2015 and advising and encouraging us at that stage. Our second new Trustee is Dr Mike Merriman, Angela's brother. Mike is the clinical director of Kirkby PCN in Knowsley, Liverpool and is helping us to develop our aim of securing more referrals from the Liverpool area. The original Trustees welcome their help and input and look forward to working with them.

Our Development Administrator, Rachel Boggs has continued to use her considerable skills and experience to help and advise the Trustees, we are very pleased that she has agreed to continue working with us in the newly created role of Operations Co-ordinator. This new role is a more accurate reflection of Rachel's day to day role and the work that she now carries out.

We held our annual strategy planning meeting in May 2021 when we focussed on how we might emerge from the pandemic. Trustees agreed that we would not consider purchasing a property at this stage but would focus our efforts on securing more time in holiday accommodation through trying to establish links with more holiday property businesses. We also discussed how to reinforce the

relationships that we have with our referrers and look to establish more links especially in the Liverpool area.

During the year meetings have taken place with a number of our established as well as potential new referrers and as restrictions have gradually been lifted, we are delighted to have received three new referrals (2020: 3 and 2019: 23) in addition to those already on our waiting list. Six breaks were arranged in the year to March 2022, of which four were successfully completed.

Whilst the pandemic has had an impact on us, and we have not been able to arrange as many breaks as we had hoped, we have looked to increase our knowledge and to look to strengthen the structure of ABOAB in the following ways:

- Trustees have attended NCVO training on Trustee Responsibilities.
- Trustees have attended Fundraising training and information sessions.
- New Applicant information leaflets have been drafted and approved.
- We have updated several policies and procedures.
- We have launched our Facebook page.
- Our IT systems have been reviewed and updated.
- We have met with our Worth Valley Supporters Group and hope to replicate this model in more locations.

Objectives for the Coming Year

This year we aim to:

1. Continue to arrange breaks away now that Covid restrictions have been lifted.
2. Continue to build on the number of breaks we can offer, by increasing the number of property-weeks we can make available. We aim to do this by seeking out new properties from individual property owners and establishing links with new booking agencies.
3. Further develop our referral routes. We look to expand our referrers in Liverpool and to strengthen our Airedale and Craven links.
4. To continue to build upon our social media presence.
5. Develop a fundraising strategy which will have two strands; applying for grants to enable our continued growth and encouraging our network of supporters to raise funds on our behalf.
6. Continue to work with our partners and to nurture these relationships.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales 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:

- act in accordance with the constitution and rules of the CIO, within the framework of trust law;
- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether the recommendations of the SORP FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by the Trustees under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. The Trustees have a general responsibility for taking such steps as are reasonably open to the Trustees to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

By order of the board of Trustees

Signed:



Helen Pilling
Trustee

Statement of Financial Activities
for the year ended 31 March 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income and endowments:							
Donations	2	6,330	-	6,330	252	-	252
Gift Aid		51	-	51	-	-	-
Fundraising		-	-	-	-	-	-
Donated Goods and Services		4,409	-	4,409	-	-	-
Total Income and endowments:		10,790	-	10,790	252	-	252
Expenditure:							
Raising Funds	3	422	-	422	626	-	626
Charitable activities	4	10,555	-	10,555	916	-	916
Total Expenditure:		10,977	-	10,977	1,542	-	1,542
Net Income/(Expenditure)		(187)	-	(187)	(1,290)	-	(1,290)
Net Movement in Funds		(187)	-	(187)	(1,290)	-	(1,290)
Fund Balances brought forward		33,986	-	33,986	35,276	-	35,276
Fund Balances carried forward		33,799	-	33,799	33,986	-	33,986

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The Accounting Policies and Notes on pages 9-13 form an integral part of these Financial Statements

Balance Sheet
at 31 March 2022

	Note	2022 £	2021 £
Current Assets			
Debtors	6	-	-
Cash at bank and in hand			
Lloyds - Current Account		33,799	34,282
Lloyds - Old Account		-	-
		<u>33,799</u>	<u>34,282</u>
Total Current Assets		<u>33,799</u>	<u>34,282</u>
Creditors:			
amounts falling due within one year	7	-	(296)
Net Current Assets/(Liabilities)		<u>33,799</u>	<u>33,986</u>
Total Net Assets		<u>33,799</u>	<u>33,986</u>
The Funds of the Charity			
Unrestricted Funds		33,799	33,986
Restricted Funds		-	-
Total Charity Funds		<u>33,799</u>	<u>33,986</u>

Approved by the Trustees on 8 July 2022 and signed on their behalf by

Trustee

Notes to the Financial Statements for the year ended 31 March 2022

1. Accounting policies

a. Basis of preparation

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 1st January 2019) (“Charities SORP (FRS 102)”) and the Charities Act 2011.

A Bit of a Break (ABOAB) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The principal accounting policies adopted are set out below.

b. Going concern

The Trustees have prepared financial projections taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. Whilst donation income post year-end has been significantly impacted by the COVID-19 virus, the CIO has sufficient cash reserves to meet its immediate requirements and to enable ABOAB to continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on the basis that ABOAB is a going concern.

c. Income

Income is recognised when the CIO has entitlement to the funds, any performance conditions relating to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations, grants, gifts, and lettings income are recognised when receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the bank.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the CIO has been notified of the executor's intention to make a distribution. Where legacies have been notified to the CIO or the CIO is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services and facilities are recognised as income when the CIO has control over the item, any conditions associated with the donated item have been met, and the receipt of economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), general volunteer time is not recognised (refer to the Trustees' annual report for more information about their contribution). On receipt, donated professional services and donated facilities are recognised based on the value of the gift to the CIO, which is the amount the CIO would have been prepared to pay to obtain services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised in expenditure in the period of receipt. This is included when receivable and the amount can be measured reliably by the CIO.

d. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount can be measured reliably. All expenditure is accounted for on an accrual basis.

Principal accounting policies (continued)

Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs associated with fund raising activity
- Expenditure on charitable activities includes the costs of activities undertaken to further the purpose of the CIO and their associated support costs
- Other expenditure represents those items not falling into any other heading.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others may be apportioned on an appropriate basis as set out in Note 3.

e. Allocation of support costs

Support costs are those functions that assist the work of the CIO but do not directly relate to charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the CIO's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in Notes 3 and 4.

f. Investments

Investments are initially recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the closing market price.

g. Cash and deposits

Cash at bank and in hand includes cash in hand and deposits repayable within 24 hours without penalty at the balance sheet date. Short term deposits includes deposits with a short maturity of three months or less from the date of acquisition or opening of the deposit account.

h. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the CIO.

Designated funds are unrestricted funds which the Trustees have decided at their discretion to set aside for a particular purpose.

Restricted funds are funds which the donor has specified are to be used solely for a particular area of the ABOAB's work or for purchases of specific assets for use by the CIO.

i. Taxation

As a CIO, A Bit of a Break is exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes. ABOAB receives no similar exemption for VAT.

j. Current asset measurement

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Tax recoverable is included at the amount receivable at the balance sheet date.

Creditors are recognised where there is a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at the settlement amount.

Principal accounting policies (continued)

k. Exceptional items

Exceptional items are material items, deriving from events or transactions within the ordinary activities of the CIO, and which individually or in aggregate are disclosed because of their size or incidence in order that the financial statements give a true and fair view.

l. Financial instruments

The CIO only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value except for bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the financial statements for the year ended 31 March 2022 continued

2. Income from donations and legacies

	2022	2021
	£	£
Donations	6,330	252
Gift Aid	51	-
Fundraising events	-	-
Donated goods and services	4,409	-
Legacies	-	-
	<u>10,790</u>	<u>252</u>

3. Expenditure on raising funds

	2022	2021
	£	£
Fundraising Expenses	216	216
Administrative Costs	8 206	410
	<u>422</u>	<u>626</u>

4. Expenditure on charitable activities

	2022	2021
	£	£
Donated goods and services	4,409	-
Property owner costs	321	-
Guest expenses	-	-
Governance costs	9 220	-
Support costs	10 5,605	916
	<u>10,555</u>	<u>916</u>

5. Net income/(expenditure) for the year is stated after charging

	2022	2021
	£	£
Independent examiner's fee	-	-
	<u>-</u>	<u>-</u>

6. Debtors

	2022	2021
	£	£
Gift Aid Receivable	-	-
	<u>-</u>	<u>-</u>

7. Creditors

	2022	2021
	£	£
Accounts Payable	-	296
Accruals	-	-
	<u>-</u>	<u>296</u>

Notes to the financial statements for the year ended 31 March 2022 continued

8. Administration costs

	2022	2021
	£	£
Sundry expenses	9	244
Insurance	-	-
IT Software & Consumables	97	30
Printing	35	-
Subscriptions	35	40
Telephone & Internet	30	96
	<u>206</u>	<u>410</u>

9. Governance costs

	2022	2021
	£	£
Accountancy Fees	-	-
Trustee Training	220	-
	<u>220</u>	<u>-</u>

10. Support costs

	2022	2021
	£	£
Professional Fees	5,605	916
	<u>5,605</u>	<u>916</u>

11. Staff costs

There were no employees during 2022.

12. Trustee remuneration

No Trustee received any remuneration during the year. Payments to Trustees in reimbursement of their expenses amounted to £nil.

13. Related party transactions

There were no related party transactions.

14. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

15. Capital commitments

At 31 March 2022 the charity had capital commitments of £nil.

A BIT OF A BREAK

England & Wales - Charity number 1180843

Accounts

Registered charity number: 1180843



Report of the Managing Trustees and Financial Statements
for the year ended 31 March 2021

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Trustees' Report for the year ended 31 March 2021

The Trustees present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out on pages 10-12 and comply with the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2005 (SORP).

Reference and Administrative Details of the Charity, its Trustees and Advisors

Charity name	A Bit Of A Break CIO
Registered charity number	1180843
Trustees	Paula Hunt Helen Pilling Kim Reddyhoff Matthew Sturgeon resigned 25 January 2021
Registered office and principal operating address	Woodlands House Clifford Road Ilkley LS29 0AL
Bankers	Lloyds Bank plc 25 Gresham Street London EC2V 7HN.

Structure, Governance and Management

Structure

A Bit Of A Break (ABOAB) is a charitable incorporated organisation (CIO), established with a foundation constitution whereby the trustees are the only members and first registered with the Charity Commission on 26 November 2018 (registered charity number 1180843).

Trustees

There is no limit to the number of trustees ABOAB may have. Trustees are appointed for a three-year period after they are asked whether they wish to serve for another term. Trustees may serve a maximum of three terms after which a one year must elapse before they can be reappointed.

Induction and training

An 'induction pack' has been collated to ensure that new Trustees meet the eligibility criteria, as defined by the Charity Commission, and understand their role and responsibilities to ABOAB as a Trustee. The pack also includes the constitution, current policy documents, most recent Annual Report and Financial Statements, and minutes from the three latest Trustee meeting.

Trustees are encouraged to keep abreast of relevant charity legislation as it pertains to ABOAB and to attend briefing/training sessions where appropriate.

Organisational management

The Board meets at least 9 times a year to exercise strategic direction, fulfil its governance responsibilities and oversee the affairs of the charity. Day to day administration has been largely carried out by the trustees and one volunteer. The Covid-19 pandemic has meant the trustees have necessarily met virtually, via MS Teams, since March 2020.

Objectives and Activities

Charitable objects

The objects of A Bit Of A Break are: to preserve and protect the health of those suffering with terminal illness and to relieve the stresses experienced by their families and carers by providing or assisting in the provision of holidays.

Public benefit

When reviewing the aims and objectives of the charity, and in planning its activities, the Trustees have complied with their duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Data Protection

The Trustees have taken all necessary steps to ensure compliance with the General Data Protection Regulations 2016. Data processing and data protection remain under review to ensure that this remains the case.

Safeguarding

The Trustees undertake their responsibilities regarding the protection of its trustees, staff, volunteers and beneficiaries very seriously. The policy and procedures have been drawn up to ensure that any allegation, disclosure of abuse, or suspicion are dealt with appropriately within the guidelines of the local Safeguarding Boards.

Risk Management

The Trustees keep the risk management process for ABOAB under review and risks are systematically reviewed to assess whether any further controls are required. The Trustees have assessed the major risks to which ABOAB is exposed, in particular, those related to its operations and finances, and are

satisfied that discussions with regard to operations and the monthly review of finances minimise any exposure to risk.

Finance Principles and Policies

The Trustees wish to manage ABOAB to optimise their ability to support their beneficiaries. Accordingly, the following principles underpin the financial processes of the CIO:

Reserves policy

The Trustees' policy is to maintain a working capital cash reserve of 6 months operating costs. The reserves are needed to meet the normal working capital requirements of the charity and the Board are confident that at this level they would be able to continue the current activities of the charity in the event of a reduction in funding.

Trustees' expenses

We believe that it is right to ensure that no trustee is disadvantaged from offering to serve ABOAB for financial reasons. We therefore pay expenses to Trustees to attend meetings and attend to the business of the CIO at the standard mileage rate allowed by HMRC or the cheapest practical public transport and any other reasonable expenses incurred in support of the CIO, as appropriate. In the period to March 2021 this totalled £nil (2020: £nil).

Financial Review

The CIO's principal source of income is donations from the public. In the 12 months reporting period to 31 March 2021 total income was £252 (2020: £17,560).

Expenditure during the year totalled £1,542 (2020: £15,606) resulting in a net loss of £1,290 (2020: £1,954 profit).

At the balance sheet date, ABOAB had total funds of £33,986 (2020: £35,726)

Achievements and Performance

The massive impact of the coronavirus pandemic on the health and hospitality sectors since March 2020 has suppressed all our activities this year. We have not risked offering holidays to vulnerable people at a time when coronavirus infection levels were so high, nor have property owners been in a position to offer their accommodation because of intermittent Government restrictions and lock downs prohibiting overnight stays away from home. We therefore made a decision to put referrals on hold and stop trying to source free holiday property-weeks until the restrictions were lifted. At the time of writing, strict government nation-wide rules to 'stay at home' in England continue until 12th April 2021 at the earliest and it is illegal to take holidays or stay overnight away from home other than for essential reasons (work, funerals etc), irrespective of an individual's health status.

In March 2020, at the start of this year we were excited to take on our first paid worker, Rachel Boggs as 'Development Administrator' to help us grow the operational aspects of ABOAB. It is unfortunate that being on hold meant we've been unable to take full advantage of Rachel's charity sector expertise this year, but we're thrilled that she has renewed her contract of work with us from April 2021 for the forthcoming financial year, until the end of March 2022.

Throughout the year, the trustees and administrator have stayed in touch with monthly virtual meetings. In December we invited Dr Mike Merriman and Gill Nolan to join our virtual meeting to share their experiences of working with patients living with a terminal illness in the Knowsley area of Liverpool. They are extremely grateful for the referrals we were able to accept just before the pandemic, saying we cannot overestimate the huge benefits of a holiday to their patients and their families. We will continue to work closely with them as soon as restrictions allow.

By January 2021 we began to consider the future post-Covid, in the hope of lockdown restrictions being lifted by the summer. We undertook a survey of our property owners to ascertain whether they were still likely to offer free property-weeks into our scheme in the future, and if not, to understand more about the reasons. Overall, the feedback was extremely positive with the vast majority of property owners saying they will carry on offering us free weeks.

In February 2021 we had positive news from 'The Heart of the Lakes', the bookings agency with whom we have received many 'gifted holidays' in the past. Heart of the Lakes was bought by Sykes Cottages Ltd, in the summer of 2020. The Regional Director of Sykes Cottages for the North West has confirmed that they are happy to continue supporting our charity and they are canvassing interest from all property owners across three of their Lake District brands: Heart of the Lakes, Lakelovers and Lake District Cottages.

We have also considered the possibility of aiming to purchasing our own static caravan or lodge in the future thereby enabling us to offer holidays directly to our referred patients. We are taking advice from similar charities and will make continue to research options We will keep this on our agenda and discuss at our strategy meeting planned for May 2021.

Objectives for the Coming Year

We will continue to monitor the effects of the coronavirus pandemic, hoping that Spring/Summer 2021 brings the end of lockdowns/restriction as a growing majority of the population become vaccinated against the virus. We will consider the implications for the holiday-property industry and at all times keep the health and safety of our referred patients (guests), our referrers and our team as our top priority.

This year we aim to:

1. Build on the number of breaks we can offer, by increasing the number of **property-weeks** we can make available. We aim to do this by seeking out new properties from individual property owners and also establishing links with new booking agencies.
2. Develop our **referral routes**, with a view to identifying patients soon after their diagnosis where possible and aiming to minimise the number of last-minute cancellations. To work on relationships with Airedale Hospital's Haematology and Oncology Unit and Kirkby's Macmillan Community Care Navigator.
3. Continue to work with our **partners** and to nurture these relationships.
4. Continue to encourage **fundraising** efforts on our behalf and to consider applying for grants to enable our continued growth.

By order of the board of Trustees

Signed:

Trustee

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales 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:

- act in accordance with the constitution and rules of the CIO, within the framework of trust law;
- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether the recommendations of the SORP FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustees to ensure that, where any statements of accounts are prepared by the Trustees under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. The Trustees have a general responsibility for taking such steps as are reasonably open to the Trustees to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

By order of the board of Trustees

Signed:

Trustee

Statement of Financial Activities
for the year ended 31 March 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Income and endowments:							
Donations	2	252	-	252	1,968	-	1,968
Gift Aid		-	-	-	499	-	499
Fundraising		-	-	-	1,267	-	1,267
Donated Goods and Services		-	-	-	12,826	-	12,826
Total Income and endowments:		252	-	252	17,560	-	17,560
Expenditure:							
Raising Funds	3	626	-	626	936	-	936
Charitable activities	4	916	-	916	14,670	-	14,670
Total Expenditure:		1,542	-	1,542	15,606	-	15,606
Net Income/(Expenditure)		(1,290)	-	(1,290)	1,954	-	1,954
Net Movement in Funds		(1,290)	-	(1,290)	1,954	-	1,954
Fund Balances brought forward		35,276	-	35,276	33,222	-	33,322
Fund Balances carried forward		33,986	-	33,986	35,276	-	35,276

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The Accounting Policies and Notes on pages 10-13 form an integral part of these Financial Statements

Balance Sheet
at 31 March 2021

	Note	2021 £	2020 £
Current Assets			
Debtors	6	-	499
Cash at bank and in hand			
Lloyds - Current Account		34,282	37,097
Lloyds - Old Account		-	10
		<u>34,282</u>	<u>35,107</u>
Total Current Assets		<u>34,282</u>	<u>35,606</u>
Creditors:			
amounts falling due within one year	7	(296)	(330)
Net Current Assets/(Liabilities)		<u>33,986</u>	<u>35,276</u>
Total Net Assets		<u>33,986</u>	<u>35,276</u>
The Funds of the Charity			
Unrestricted Funds		33,986	35,276
Restricted Funds		-	-
Total Charity Funds		<u>33,986</u>	<u>35,276</u>

Approved by the Trustees on 8 July 2021 and signed on their behalf by

Trustee

Notes to the Financial Statements for the year ended 31 March 2021

1. Accounting policies

a. Basis of preparation

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 1st January 2019) ("Charities SORP (FRS 102)") and the Charities Act 2011.

A Bit Of A Break (ABOAB) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The principal accounting policies adopted are set out below.

b. Going concern

The Trustees have prepared financial projections taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. Whilst donation income post year end have been significantly impacted by the COVID-19 virus, the CIO has sufficient cash reserves to meet its immediate requirements and to enable ABOAB to continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on the basis that ABOAB is a going concern.

c. Income

Income is recognised when the CIO has entitlement to the funds, any performance conditions relating to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, grants, gifts and lettings income are recognised when receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the bank.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the CIO has been notified of the executor's intention to make a distribution. Where legacies have been notified to the CIO or the CIO is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services and facilities are recognised as income when the CIO has control over the item, any conditions associated with the donated item have been met, and the receipt of economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), general volunteer time is not recognised (refer to the Trustees' annual report for more information about their contribution). On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the CIO, which is the amount the CIO would have been prepared to pay to obtain services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised in expenditure in the period of receipt. This is included when receivable and the amount can be measured reliably by the CIO.

d. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount can be measured reliably. All expenditure is accounted for on an accrual basis.

Principal accounting policies (continued)

Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs associated with fund raising activity
- Expenditure on charitable activities includes the costs of activities undertaken to further the purpose of the CIO and their associated support costs
- Other expenditure represents those items not falling into any other heading.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others may be apportioned on an appropriate basis as set out in Note 3.

e. Allocation of support costs

Support costs are those functions that assist the work of the CIO but do not directly relate to charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the CIO's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in Notes 3 and 4.

f. Investments

Investments are initially recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the closing market price.

g. Cash and deposits

Cash at bank and in hand includes cash in hand and deposits repayable within 24 hours without penalty at the balance sheet date. Short term deposits includes deposits with a short maturity of three months or less from the date of acquisition or opening of the deposit account.

h. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the CIO.

Designated funds are unrestricted funds which the Trustees have decided at their discretion to set aside for a particular purpose.

Restricted funds are funds which the donor has specified are to be used solely for a particular area of the ABOAB's work or for purchases of specific assets for use by the CIO.

i. Taxation

As a CIO, A Bit Of A Break is exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes. ABOAB receives no similar exemption for VAT.

j. Current asset measurement

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Tax recoverable is included at the amount receivable at the balance sheet date.

Creditors are recognised where there is a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at the settlement amount.

Principal accounting policies (continued)

k. Exceptional items

Exceptional items are material items, deriving from events or transactions within the ordinary activities of the CIO, and which individually or in aggregate are disclosed because of their size or incidence in order that the financial statements give a true and fair view.

l. Financial instruments

The CIO only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Income from donations and legacies

	2021	2020
	£	£
Donations	252	2,968
Gift Aid	-	499
Fundraising events	-	1,267
Donated goods and services	-	12,826
Legacies	-	-
	252	17,560

3. Expenditure on raising funds

	2021	2020
	£	£
Fundraising Expenses	216	216
General expenses	244	75
Insurance	-	409
IT Software & Consumables	30	51
Printing	-	90
Subscriptions	40	-
Telephone & Internet	96	95
	626	936

4. Expenditure on charitable activities

	2021	2020
	£	£
Donated goods and services	-	12,826
Property owner costs	-	1,311
Guest expenses	-	203
Governance costs	8	330
Support costs	9	-
	916	14,670

Notes to the financial statements for the year ended 31 March 2021 continued

5. Net income/(expenditure) for the year is stated after charging

	2021	2020
	£	£
Independent examiner's fee	-	330
	<u>-</u>	<u>330</u>

6. Debtors

	2021	2020
	£	£
Gift Aid Receivable	-	499
	<u>-</u>	<u>499</u>

7. Creditors

	2021	2020
	£	£
Accounts Payable	296	-
Accruals	-	330
	<u>296</u>	<u>330</u>

8. Governance costs

	2021	2020
	£	£
Accountancy Fees	-	330
	<u>-</u>	<u>-</u>

9. Support costs

	2021	2020
	£	£
Professional Fees	916	-
	<u>916</u>	<u>-</u>

10. Staff costs

There were no employees during 2021.

11. Trustee remuneration

No Trustee received any remuneration during the year. Payments to Trustees in reimbursement of their expenses amounted to £nil.

12. Related party transactions

There were no related party transactions.

13. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

14. Capital commitments

At 31 March 2021 the charity had capital commitments of £nil.