

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	<p>Jules Armson</p> <p>Paula Hunt</p> <p>Mike Merriman</p> <p>Helen Pilling</p> <p>Kim Reddyhoff</p> <p>Chris Whiley</p>	appointed 17 July 2023
Registered office and principal operating address	<p>Woodlands House</p> <p>Clifford Road</p> <p>Ilkley</p> <p>LS29 0AL</p>	
Bankers	<p>Lloyds Bank plc</p> <p>25 Gresham Street</p> <p>London</p> <p>EC2V 7HN.</p>	

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.

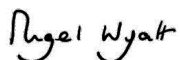
Independent examiner's statement

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	-
	19,251	10,790

3. Income from other trading activities

	2023	2022
	£	£
Fundraising events	2,033	-
	2,033	-

4. Expenditure on raising funds

	2023	2022
	£	£
Fundraising Costs 8	606	216
Administrative Costs 9	251	206
	857	422

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
	22,628	10,555

6. Debtors

	2023	2022
	£	£
Gift Aid Receivable	741	-
	741	-

7. Creditors

	2023	2022
	£	£
Accounts Payable	-	-
Accruals	288	-
	288	-

8. Fundraising costs

	2023	2022
	£	£
Fundraising expenses	216	216
Professional Fees	390	-
	606	216

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
	251	206

10. Governance costs

	2023	2022
	£	£
Accountancy Fees	288	-
Trustee Training	-	220
	288	220

11. Support costs

	2023	2022
	£	£
Professional Fees	8,405	5,605
	8,405	5,605

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

	2023	2022
	£	£
Independent examiner's fee	288	-
	288	-

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.