

BREAKIN BARRIERS

(Charity Incorporated Organisation number 1200151)

Financial statements

for the year ended 31 March 2024

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BREAKIN BARRIERS

Directors' report (incorporating the Trustees' annual report) for the year ended 31 March 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31 March 2023.

Full name: Breakin Barriers

CIO Registered Number: 1200151

Principal address: 5 Park Court, Birmingham Road, Coleshill, B46 1AS

Directors (Trustees): Joseph Bailey, Chair
Fidel Thompson
Jessie Gayle

Bankers: HSBC, 67 The Parade, Sutton Coldfield, B72 1PD

Independent examiner: Paula Wilson, MAAT
2 Hickman House, Hickman Road, Galley Common
Nuneaton, CV10 9NQ

Governance and management

The charity is a Charity Incorporated Organisation. It is operated under the rules of its constitution, dated 23 August 2022. The only voting members are the charity trustees. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Overall management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the constitution.

BREAKIN BARRIERS

Director's Report (continued)

for the year ended 31 March 2024

Aims and objectives

For the public benefit, the objects of the CIO are:

1. To relieve the needs of people with spinal cord injuries in the UK, particularly, but not exclusively, those who may be experiencing or at risk of experiencing poor mental health, by the means of, but not exclusively:
 - a. Increasing awareness of the impact of spinal cord injuries upon mental health;
 - b. Providing early intervention opportunities for those with spinal cord injuries to work on their physical and mental health such as painting, exercise, socialising, coaching and counselling;
 - c. Creating content, events, partnerships and experiences that encourage those with spinal cord injuries to share their experiences in a friendly and supportive environment;
 - d. Providing funding and support to midlands Centre for Spinal Injury, Robert Jones and Agnes Hunt Orthopaedic Hospital.
2. The Promotion of social inclusion among people with spinal cord injuries and their families who are socially excluded from society, or parts of society, as a result of their injury or disability by:
 - a. Raising Public awareness of the issues affecting people with spinal cord injuries and their families, both generally and in relation to their social exclusion;
 - b. Providing recreational facilities and opportunities for people with spinal cord injuries.

The charity's policy on reserves

The charity has no specific policy with regard to the level of reserves.

Exemptions

The directors/trustees have taken advantage of the exemptions available to small companies, including the audit exemption (see statement on balance sheet).

BREAKIN BARRIERS

Director's Report (continued)

for the year ended 31 March 2024

Responsibilities of the trustees

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

The law applicable to charities of England and Wales requires the charity trustees to prepare financial statements for each 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 those financial statements the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature  Date 30/05/2024

Full Name: Fidel Thompson

Independent examiner's report to the trustees of
BREAKIN BARRIERS
for the year ended 31 March 2024

Report to the trustees of Breakin Barriers on accounts for the year ended 31st March 2024, charity incorporated organisation number 1200151, set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and 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
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



30/05/2024

Signed: _____ Date: _____

Paula Wilson, MAAT

BREAKIN BARRIERS

Statement of financial activities incorporating the income and expenditure account for the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 £
Incoming resources					
Grants		-	13,450	13,450	9,969
Donations		15,450	-	15,450	100
Other		1,215	-	1,215	-
Total incoming resources		16,665	13,450	30,115	10,069
Resources expended					
Marketing & Publicity		-	1,707	1,707	400
Fundraising		-	-	-	26
Consultancy		600	1,770	2,370	1,000
Website & IT		16	1,182	1,197	-
DBS Checks		-	94	94	-
Events		378	2,847	3,225	-
Insurance		137	-	137	-
Equipment & Merchandise		567	80	647	-
Staff Expenses		40	-	40	-
Day Trips		-	894	894	-
Bank charges		60	-	60	15
Accounts		400	-	400	50
Total resources expended		2,198	8,573	10,771	1,491
Net incoming/(outgoing) resources		14,467	4,877	19,344	8,578
Funding b/f		100	8,478	8,578	-
Transfers		(65)	65	-	-
Total funds carried forward		14,503	13,420	27,922	8,579

BREAKIN BARRIERS

REGISTERED CHARITY NUMBER: 1200151

BALANCE SHEET TO 31 MARCH 2024

		2024 £	2023 £
Current assets	Notes		
Cash at bank and in hand		28,122	8,628
		<u>28,122</u>	<u>8,628</u>
Current Liabilities			
Accrued Expenditure	4	(200)	(50)
Net current assets		<u>27,922</u>	<u>8,578</u>
Represented by			
Unrestricted Funds	7	14,502	100
Restricted Funds		13,420	8,478
Balance carried forward		<u>27,922</u>	<u>8,578</u>

Exemption from audit

For the year ending 31st March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006:*
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.*

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The directors declare that they have approved the accounts above.

Signed on behalf of the company's directors:

Signed:  _____

Dated: 30/05/2024 _____

BREAKIN BARRIERS

Notes to the accounts

for the year ended 31 March 2024

1. Accounting policies

Basis of the preparation of the accounts

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011

Incoming resources

All material incoming resources have been included on a receivable basis – i.e. they are included if the date receivable falls within the period covered by these accounts.

Resources expended

These have been analysed using a natural classification

2. Grants & Donations

	2024	2023
	£	£
Sport England (grant)	13,450	-
Sports Key (other income)	1,215	-
Solve CIC	1,000	-
Deeney Media Ltd	4,150	-
Solve Global Ltd	4800	
Hat Trick Productions	3000	
Centrica MGMT	2000	
Higgs	500	
A4A	-	9,969
	30,115	9,969

3. Creditors

	2024	2023
		£
Accounts Preparation	400	50
	400	50

BREAKIN BARRIERS

Notes to the accounts

for the year ended 31 March 2024

4. Movement in Funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds	100	16,665	(2,198)	(65)	14,502
	<u>100</u>	<u>16,665</u>	<u>(2,198)</u>	<u>(65)</u>	<u>14,502</u>
Restricted funds	8,478	13,450	(8,573)	65	13,420
	<u>8,478</u>	<u>13,450</u>	<u>(8,573)</u>	<u>65</u>	<u>13,420</u>
Total Funds	<u>8,577</u>	<u>30,115</u>	<u>(10,771)</u>	<u>-</u>	<u>27,922</u>

5. Trustees' remuneration, benefits and expenses

Trustees received no expenses, remuneration or benefits in this period.

6. Independent examination and accountancy services

During the period, the cost of accountancy services was £400.

7. Glossary of terms

Creditors: These are amounts owed by the charity, but not paid during the accounting period.