

THE BREAKAWAY COMMITTEE IN AID OF HANDICAPPED CHILDREN

England & Wales · Charity number 298574

Details

Other names	THE BREAKAWAY CHARITY COMMITTEE IN AID OF PHYSICALLY AND MENTALLY HANDICAPPED CHILDREN, BREAKAWAY CHARITY COMMITTEE
Status	Registered
Legal form	Other
Registered	1989-04-03
Register	View on the Charity Commission register

Contact

Address	869 High Road London N12 8QA
Phone	02084455500

Activities

Objects: TO AID CHILDREN SUFFERING FROM PHYSICAL AND/OR MENTAL HANDICAP AND TO TRY TO PREVENT SUCH HANDICAP OCCURRING.

Activities: The charity's objects are to aid children suffering from physical and/or mental handicap and to try to prevent such handicap occurring.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£63,720	£60,485	-	-
2024-09-30	£65,447	£90,166	-	-
2023-09-30	£64,793	£67,599	-	-
2022-09-30	£61,870	£39,455	-	-
2021-09-30	£45,243	£40,494	-	-
2020-09-30	£32,642	£32,007	-	-

Trustees

Name	Role	Appointed
ELAINE GRANT		
GARY GOODMAN		
GEOFFREY GRANT		
IAN NISSIM		2020-12-15
PAULA MORRIS		
Roy Miller		2020-12-15

THE BREAKAWAY COMMITTEE IN AID OF HANDICAPPED CHILDREN

England & Wales - Charity number 298574

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025
FOR
BREAKAWAY CHARITY COMMITTEE

EA (UK) LLP
869 High Road
London
N12 8QA

BREAKAWAY CHARITY COMMITTEE

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FOR THE YEAR ENDED 30 SEPTEMBER 2025

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BREAKAWAY CHARITY COMMITTEE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity are:

1. To aid children suffering from physical and/or mental handicap and to try to prevent such handicap occurring.
2. To raise funds by donations or otherwise provided that the committee shall not undertake trading activities in raising funds for the above objective.
3. To make donations which may be in the form of (goods, services or money) to any home, day centre or hospital without regard of the race, creed or religion of the recipients.
4. To do all such other things as shall further the above objective.

Significant activities

The charity's significant activities are the fundraising events including the golf day, quiz night, ladies quiz lunch and bridge lunch.

Public benefit

The trustees confirm that they have complied with their duty to have regard to the guidance on public benefit published by the Charity Commission in exercising their function.

Volunteers

All trustees perform their duties on a voluntary basis.

ACHIEVEMENTS AND PERFORMANCE

The results for the financial year of the charity are shown in the annexed financial statements. The trustees are pleased with the overall performance of the charity in the current year.

FINANCIAL REVIEW

Principal funding sources

The charity generates income from a variety of sources, principally related to leisure activities in which donors and supporters contribute and partake. The majority of income is derived from general donations and fundraising activities throughout the year which generate substantial income.

Reserves policy

The trustees reserves policy is to donate surpluses to worthwhile causes that meet the criteria.

FUTURE PLANS

The Charities Board's aim is to continue to endeavour to raise funds to purchase equipment to enable the children with disabilities and their carers to have a more fulfilling life.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

All members of the charity are eligible to stand for election. The trustees will serve a term of 5 years. All trustees are familiar with the practical work of the charity.

BREAKAWAY CHARITY COMMITTEE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is governed by its trustees who comprise the Board. The Board comprises of the elected members of the unincorporated body known as Breakaway Charity Committee (Registered Charity No. 298574).

The members of the charity are the persons serving on the Board. Each person who is a member of the Community Board shall, at the time of his appointment to the Board, become a member of the charity and on ceasing to be a member of the Board, for any reason, shall at the same cease to be a member of the charity.

The Board meets 12 times a year to administer the affairs of the charity. The Board elect a Chairman, a Vice-Chairman, a Treasurer and a Secretary to carry out day-to-day functions.

The Board appoints sub-committees to develop, administer and promote fund raising and charitable causes.

Induction and training of new trustees

All trustees are briefed on their legal obligations under charity law, the committee and decision making processes, the projections, and recent financial performance of the charity. At the first board meeting the trustees will elect the Chair, Treasurer and Secretary. The Chair co-ordinates all the charity's activities including meetings, functions and fund raising committees liaises with the staff.

The Treasurer maintains the financial records, management reports, and prepares budgets.

The Secretary maintains the minutes and correspondence.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

298574

Principal address

1 The Rise
Edgware
Middlesex
HA8 8NS

Trustees

Mr I Nissim
Mrs E Grant
Mr G Grant
Mrs P Morris
Mr G Goodman
Mr R Miller

Independent Examiner

Thrasos Vassiliades
EA (UK) LLP
869 High Road
London
N12 8QA

Bankers

Metro Bank PLC
One
Southampton Row
London
England
WC1B 5HA

Solicitors

Teacher Stern
37-41 Bedford Row
WC1R 4JH

CHARITABLE DONATIONS

During the year under review, the charity donated £33,358 (2024: £61,141) to charitable causes.

BREAKAWAY CHARITY COMMITTEE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Approved by order of the board of trustees on 28 April 2026 and signed on its behalf by:

Mr G Goodman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BREAKAWAY CHARITY COMMITTEE**

Independent examiner's report to the trustees of Breakaway Charity Committee

I report to the charity trustees on my examination of the accounts of Breakaway Charity Committee (the Trust) for the year ended 30 September 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Thrassos Vassiliades

EA (UK) LLP
869 High Road
London
N12 8QA

28 April 2026

BREAKAWAY CHARITY COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	7,361	9,524
Other trading activities	3	56,359	55,923
Total		<u>63,720</u>	<u>65,447</u>
EXPENDITURE ON			
Raising funds	4	27,127	29,025
Charitable activities	5		
Charitable pledges payable		33,358	61,141
Total		<u>60,485</u>	<u>90,166</u>
NET INCOME/(EXPENDITURE)		3,235	(24,719)
RECONCILIATION OF FUNDS			
Total funds brought forward		15,015	39,734
TOTAL FUNDS CARRIED FORWARD		<u>18,250</u>	<u>15,015</u>

The notes form part of these financial statements

BREAKAWAY CHARITY COMMITTEE

STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Cash at bank		39,117	43,497
CREDITORS			
Amounts falling due within one year	9	(20,867)	(28,482)
NET CURRENT ASSETS		<u>18,250</u>	<u>15,015</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		18,250	15,015
NET ASSETS		<u>18,250</u>	<u>15,015</u>
FUNDS	10		
Unrestricted funds		<u>18,250</u>	<u>15,015</u>
TOTAL FUNDS		<u>18,250</u>	<u>15,015</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 April 2026 and were signed on its behalf by:

Mr I Nissim - Trustee

Mr G Goodman - Trustee

BREAKAWAY CHARITY COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The board has determined that there is no material uncertainty that casts doubt on the charity's ability to continue as a going concern.

The financial statements are presented in Sterling, which is also the functional currency of the charity.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The objective and aim of the charity is to aid children suffering from physical and/or mental handicap and to try to prevent handicap occurring. These take place through funds being raised through various functions taking place including golf days, quiz nights, quiz lunches and other lunches. As well as through receiving donations from various individuals.

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Analysis of staff costs and key management personnel

The average monthly head count was NIL (2024 - NIL)

Volunteers

The value of the services provided by volunteers is not incorporated into these financial statements.

The charity is supported by a dedicated team of volunteers who are responsible for fundraising activities and the overall governance of the organisation.

The efforts of the volunteer team have helped the charity continue its long-standing mission of providing essential equipment to children with disabilities, helping to improve their quality of life.

BREAKAWAY CHARITY COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

2. DONATIONS AND LEGACIES	2025	2024
	£	£
Donations and Gift Aid receipt	7,361	9,524
	<u> </u>	<u> </u>
3. OTHER TRADING ACTIVITIES	2025	2024
	£	£
Golf Day	37,549	36,926
Ladies Quiz Lunch	6,674	7,717
Main Quiz	6,511	6,916
Bridge Lunch	5,625	4,364
	<u> </u>	<u> </u>
	56,359	55,923
	<u> </u>	<u> </u>
4. RAISING FUNDS		
Raising donations and legacies	2025	2024
	£	£
Support costs	595	315
	<u> </u>	<u> </u>
Other trading activities	2025	2024
	£	£
Golf Day	13,207	12,425
Ladies Quiz Lunch	3,429	3,700
Main Quiz	4,068	4,095
Bridge Lunch	2,528	1,942
Guest Speaker	-	1,926
Support costs	3,300	4,622
	<u> </u>	<u> </u>
	26,532	28,710
	<u> </u>	<u> </u>
Aggregate amounts	27,127	29,025
	<u> </u>	<u> </u>
5. CHARITABLE ACTIVITIES COSTS		
Charitable pledges payable - £33,358 (2024: £61,141)		
6. SUPPORT COSTS		Governance costs
		£
Raising donations and legacies		595
Other trading activities		3,300
		<u> </u>
		3,895
		<u> </u>

BREAKAWAY CHARITY COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

6. SUPPORT COSTS - continued

Other trading activities consists of £3,600 (2024: £3,960) independent examiner fees.

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	9,524
Other trading activities	55,923
Total	<u>65,447</u>
EXPENDITURE ON	
Raising funds	29,025
Charitable activities	
Charitable pledges payable	61,141
Total	<u>90,166</u>
NET INCOME/(EXPENDITURE)	(24,719)
RECONCILIATION OF FUNDS	
Total funds brought forward	39,734
TOTAL FUNDS CARRIED FORWARD	<u><u>15,015</u></u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Charitable pledges	17,267	24,522
Other creditors	3,600	3,960
	<u>20,867</u>	<u>28,482</u>

BREAKAWAY CHARITY COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

10. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	15,015	3,235	18,250
TOTAL FUNDS	<u>15,015</u>	<u>3,235</u>	<u>18,250</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,720	(60,485)	3,235
TOTAL FUNDS	<u>63,720</u>	<u>(60,485)</u>	<u>3,235</u>

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	39,734	(24,719)	15,015
TOTAL FUNDS	<u>39,734</u>	<u>(24,719)</u>	<u>15,015</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,447	(90,166)	(24,719)
TOTAL FUNDS	<u>65,447</u>	<u>(90,166)</u>	<u>(24,719)</u>

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

	At 1.10.23 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	39,734	(21,484)	18,250
TOTAL FUNDS	<u>39,734</u>	<u>(21,484)</u>	<u>18,250</u>

BREAKAWAY CHARITY COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,167	(150,651)	(21,484)
TOTAL FUNDS	<u>129,167</u>	<u>(150,651)</u>	<u>(21,484)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

BREAKAWAY CHARITY COMMITTEE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and Gift Aid receipt	7,361	9,524
Other trading activities		
Golf Day	37,549	36,926
Ladies Quiz Lunch	6,674	7,717
Main Quiz	6,511	6,916
Bridge Lunch	5,625	4,364
	<hr/>	<hr/>
	56,359	55,923
Total incoming resources	63,720	65,447
EXPENDITURE		
Other trading activities		
Golf Day	13,207	12,425
Ladies Quiz Lunch	3,429	3,700
Main Quiz	4,068	4,095
Bridge Lunch	2,528	1,942
Guest Speaker	-	1,926
	<hr/>	<hr/>
	23,232	24,088
Charitable activities		
Charitable Pledges Payable	33,358	61,141
Support costs		
Governance costs		
Insurance	460	411
Postage and stationery	-	491
Accountancy and legal fees	3,300	3,864
Bank charges	135	171
	<hr/>	<hr/>
	3,895	4,937
Total resources expended	60,485	90,166
Net income/(expenditure)	<hr/> <u>3,235</u>	<hr/> <u>(24,719)</u>

This page does not form part of the statutory financial statements

THE BREAKAWAY COMMITTEE IN AID OF HANDICAPPED CHILDREN

England & Wales - Charity number 298574

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024
FOR
BREAKAWAY CHARITY COMMITTEE

EA
Chartered Accountants
869 High Road
London
N12 8QA

BREAKAWAY CHARITY COMMITTEE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

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BREAKAWAY CHARITY COMMITTEE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity are:

1. To aid children suffering from physical and/or mental handicap and to try to prevent such handicap occurring.
2. To raise funds by donations or otherwise provided that the committee shall not undertake trading activities in raising funds for the above objective.
3. To make donations which may be in the form of (goods, services or money) to any home, day centre or hospital without regard of the race, creed or religion of the recipients.
4. To do all such other things as shall further the above objective.

Significant activities

The charity's significant activities are the fundraising events including the golf day, quiz night, ladies quiz lunch, bridge lunch, guest speaker, royal academy and butler blue.

Public benefit

The trustees confirm that they have complied with their duty to have regard to the guidance on public benefit published by the Charity Commission in exercising their function.

Volunteers

All trustees perform their duties on a voluntary basis.

ACHIEVEMENT AND PERFORMANCE

The results for the financial year of the charity are shown in the annexed financial statements. The trustees are pleased with the overall performance of the charity in the current year.

FINANCIAL REVIEW

Principal funding sources

The charity generates income from a variety of sources, principally related to leisure activities in which donors and supporters contribute and partake. The majority of income is derived from general donations and fundraising activities throughout the year which generate substantial income.

Reserves policy

The trustees reserves policy is to donate surpluses to worthwhile causes that meet the criteria.

FUTURE PLANS

The Charities Board's aim is to continue to endeavour to raise funds to purchase equipment to enable the children with disabilities and their carers to have a more fulfilling life.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

All members of the charity are eligible to stand for election. The trustees will serve a term of 5 years. All trustees are familiar with the practical work of the charity.

BREAKAWAY CHARITY COMMITTEE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is governed by its trustees who comprise the Board. The Board comprises of the elected members of the unincorporated body known as Breakaway Charity Committee (Registered Charity No. 298574).

The members of the charity are the persons serving on the Board. Each person who is a member of the Community Board shall, at the time of his appointment to the Board, become a member of the charity and on ceasing to be a member of the Board, for any reason, shall at the same cease to be a member of the charity.

The Board meets 12 times a year to administer the affairs of the charity. The Board elect a Chairman, a Vice-Chairman, a Treasurer and a Secretary to carry out day-to-day functions.

The Board appoints sub-committees to develop, administer and promote fund raising and charitable causes.

Induction and training of new trustees

All trustees are briefed on their legal obligations under charity law, the committee and decision making processes, the projections, and recent financial performance of the charity. At the first board meeting the trustees will elect the Chair, Treasurer and Secretary. The Chair co-ordinates all the charity's activities including meetings, functions and fund raising committees liaises with the staff.

The Treasurer maintains the financial records, management reports, and prepares budgets.

The Secretary maintains the minutes and correspondence.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

298574

Principal address

1 The Rise
Edgware
Middlesex
HA8 8NS

Trustees

Mr I Nissim
Mrs E Grant
Mr G Grant
Mrs P Morris
Mr G Goodman
Mr R Miller

Independent Examiner

Thrasos Vassiliades
EA
Chartered Accountants
869 High Road
London
N12 8QA

Bankers

Metro Bank PLC
One
Southampton Row
London
England
WC1B 5HA

Solicitors

Teacher Stern
37-41 Bedford Row
WC1R 4JH

CHARITABLE DONATIONS

During the year under review, the charity donated £61,141 (2023: £40,306) to charitable causes.

BREAKAWAY CHARITY COMMITTEE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Approved by order of the board of trustees on 18 June 2025 and signed on its behalf by:

Mr G Goodman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BREAKAWAY CHARITY COMMITTEE**

Independent examiner's report to the trustees of Breakaway Charity Committee

I report to the charity trustees on my examination of the accounts of Breakaway Charity Committee (the Trust) for the year ended 30 September 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Thrasos Vassiliades

EA
Chartered Accountants
869 High Road
London
N12 8QA

18 June 2025

BREAKAWAY CHARITY COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	9,524	6,206
Other trading activities	3	55,923	58,587
Total		<u>65,447</u>	<u>64,793</u>
EXPENDITURE ON			
Raising funds	4	29,025	27,293
Charitable activities	5		
Charitable pledges payable		61,141	40,306
Total		<u>90,166</u>	<u>67,599</u>
NET INCOME/(EXPENDITURE)		(24,719)	(2,806)
RECONCILIATION OF FUNDS			
Total funds brought forward		39,734	42,540
TOTAL FUNDS CARRIED FORWARD		<u><u>15,015</u></u>	<u><u>39,734</u></u>

The notes form part of these financial statements

BREAKAWAY CHARITY COMMITTEE

STATEMENT OF FINANCIAL POSITION

30 SEPTEMBER 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Cash at bank		43,497	74,126
CREDITORS			
Amounts falling due within one year	9	(28,482)	(34,392)
NET CURRENT ASSETS		<u>15,015</u>	<u>39,734</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		15,015	39,734
NET ASSETS		<u>15,015</u>	<u>39,734</u>
FUNDS	10		
Unrestricted funds		<u>15,015</u>	<u>39,734</u>
TOTAL FUNDS		<u>15,015</u>	<u>39,734</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 June 2025 and were signed on its behalf by:

Mr I Nissim - Trustee

Mr G Goodman - Trustee

BREAKAWAY CHARITY COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 30 SEPTEMBER 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The board has determined that there is no material uncertainty that casts doubt on the charity's ability to continue as a going concern.

The financial statements are presented in Sterling, which is also the functional currency of the charity.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The objective and aim of the charity is to aid children suffering from physical and/or mental handicap and to try to prevent handicap occurring. These take place through funds being raised through various functions taking place including golf days, quiz nights, quiz lunches and other lunches. As well as through receiving donations from various individuals.

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Analysis of staff costs and key management personnel

The average monthly head count was NIL (2023 - NIL)

Volunteers

The value of the services provided by volunteers is not incorporated into these financial statements.

The charity is supported by a dedicated team of volunteers who are responsible for fundraising activities and the overall governance of the organisation.

The efforts of the volunteer team have helped the charity continue its long-standing mission of providing essential equipment to children with disabilities, helping to improve their quality of life.

BREAKAWAY CHARITY COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations and Gift Aid receipt	9,524	6,206

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Golf Day	36,926	36,220
Ladies Quiz Lunch	7,717	6,447
Main Quiz	6,916	6,103
Bridge Lunch	4,364	4,251
Guest Speaker	-	4,966
Royal Academy	-	600
	<u>55,923</u>	<u>58,587</u>

4. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Support costs	315	3,600

Other trading activities

	2024	2023
	£	£
Golf Day	12,425	12,543
Ladies Quiz Lunch	3,700	3,261
Main Quiz	4,095	3,471
Bridge Lunch	1,942	1,926
Guest Speaker	1,926	1,709
Support costs	4,622	783
	<u>28,710</u>	<u>23,693</u>

Aggregate amounts

<u>29,025</u>	<u>27,293</u>
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5. CHARITABLE ACTIVITIES COSTS

Charitable pledges payable - £61,141 (2023: £40,306)

6. SUPPORT COSTS

	Governance costs
	£
Raising donations and legacies	315
Other trading activities	4,622
	<u>4,937</u>

BREAKAWAY CHARITY COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

6. SUPPORT COSTS - continued

Other trading activities consists of £3,960 (2023: £3,600) independent examiner fees.

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	6,206
Other trading activities	58,587
Total	<u>64,793</u>
EXPENDITURE ON	
Raising funds	27,293
Charitable activities	
Charitable pledges payable	40,306
Total	<u>67,599</u>
NET INCOME/(EXPENDITURE)	(2,806)
RECONCILIATION OF FUNDS	
Total funds brought forward	42,540
TOTAL FUNDS CARRIED FORWARD	<u><u>39,734</u></u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Charitable pledges	24,522	30,792
Other creditors	3,960	3,600
	<u>28,482</u>	<u>34,392</u>

BREAKAWAY CHARITY COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

10. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	39,734	(24,719)	15,015
TOTAL FUNDS	<u>39,734</u>	<u>(24,719)</u>	<u>15,015</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,447	(90,166)	(24,719)
TOTAL FUNDS	<u>65,447</u>	<u>(90,166)</u>	<u>(24,719)</u>

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	42,540	(2,806)	39,734
TOTAL FUNDS	<u>42,540</u>	<u>(2,806)</u>	<u>39,734</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,793	(67,599)	(2,806)
TOTAL FUNDS	<u>64,793</u>	<u>(67,599)</u>	<u>(2,806)</u>

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

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	42,540	(27,525)	15,015
TOTAL FUNDS	<u>42,540</u>	<u>(27,525)</u>	<u>15,015</u>

BREAKAWAY CHARITY COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	130,240	(157,765)	(27,525)
TOTAL FUNDS	<u>130,240</u>	<u>(157,765)</u>	<u>(27,525)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

BREAKAWAY CHARITY COMMITTEE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and Gift Aid receipt	9,524	6,206
Other trading activities		
Golf Day	36,926	36,220
Ladies Quiz Lunch	7,717	6,447
Main Quiz	6,916	6,103
Bridge Lunch	4,364	4,251
Guest Speaker	-	4,966
Royal Academy	-	600
	<hr/>	<hr/>
	55,923	58,587
Total incoming resources	65,447	64,793
EXPENDITURE		
Other trading activities		
Golf Day	12,425	12,543
Ladies Quiz Lunch	3,700	3,261
Main Quiz	4,095	3,471
Bridge Lunch	1,942	1,926
Guest Speaker	1,926	1,709
	<hr/>	<hr/>
	24,088	22,910
Charitable activities		
Charitable Pledges Payable	61,141	40,306
Support costs		
Governance costs		
Insurance	411	368
Postage and stationery	491	300
Accountancy and legal fees	3,864	3,604
Bank charges	171	111
	<hr/>	<hr/>
	4,937	4,383
Total resources expended	90,166	67,599
Net expenditure	<u>(24,719)</u>	<u>(2,806)</u>

THE BREAKAWAY COMMITTEE IN AID OF HANDICAPPED CHILDREN

England & Wales - Charity number 298574

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023
FOR
BREAKAWAY CHARITY COMMITTEE

EA
Chartered Accountants
869 High Road
London
N12 8QA

BREAKAWAY CHARITY COMMITTEE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

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BREAKAWAY CHARITY COMMITTEE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity are:

1. To aid children suffering from physical and/or mental handicap and to try to prevent such handicap occurring.
2. To raise funds by donations or otherwise provided that the committee shall not undertake trading activities in raising funds for the above object.
3. To make donations which may be in the form of (goods, services or money) to any home, day centre or hospital without regard of the race, creed or religion of the recipients.
4. To do all such other things as shall further the above object.

Significant activities

The charity's significant activities are the fundraising events including the golf day, quiz night, ladies quiz lunch, bridge lunch, guest speaker, royal academy and butler blue.

Public benefit

The trustees confirm that they have complied with their duty to have regard to the guidance on public benefit published by the Charity Commission in exercising their function.

Volunteers

All trustees perform their duties on a voluntary basis.

ACHIEVEMENT AND PERFORMANCE

The results for the financial year of the charity are shown in the annexed financial statements. The trustees are pleased with the overall performance of the charity in the current year.

FINANCIAL REVIEW

Principal funding sources

The charity generates income from a variety of sources, principally related to leisure activities in which donors and supporters contribute and partake. The majority of income is derived from general donations and fundraising activities throughout the year which generate substantial income.

Reserves policy

The trustees reserves policy is to donate surpluses to worthwhile causes that meet the criteria.

FUTURE PLANS

The Charities Board's aim is to continue to endeavour to raise funds to purchase equipment to enable the children with disabilities and their carers to have a more fulfilling life.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

All members of the charity are eligible to stand for election. The trustees will serve a term of 5 years. All trustees are familiar with the practical work of the charity.

BREAKAWAY CHARITY COMMITTEE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is governed by its trustees who comprise the Board. The Board comprises of the elected members of the unincorporated body known as Breakaway Charity Committee (Registered Charity No. 298574).

The members of the charity are the persons serving on the Board. Each person who is a member of the Community Board shall, at the time of his appointment to the Board, become a member of the charity and on ceasing to be a member of the Board, for any reason, shall at the same cease to be a member of the charity.

The Board meets 12 times a year to administer the affairs of the charity. The Board elect a Chairman, a Vice-Chairman, a Treasurer and a Secretary to carry out day-to-day functions.

The Board appoints sub-committees to develop, administer and promote fund raising and charitable causes.

Induction and training of new trustees

All trustees are briefed on their legal obligations under charity law, the committee and decision making processes, the projections, and recent financial performance of the charity. At the first board meeting the trustees will elect the Chair, Treasurer and Secretary. The Chair co-ordinates all the charity's activities including meetings, functions and fund raising committees liaises with the staff.

The Treasurer maintains the financial records, management reports, and prepares budgets.

The Secretary maintains the minutes and correspondence.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

298574

Principal address

1 The Rise
Edgware
Middlesex
HA8 8NS

Trustees

Mr I Nissim
Mrs E Grant
Mr G Grant
Mrs P Morris
Mr G Goodman
Mr R Miller

Independent Examiner

Thrasos Vassiliades
EA
Chartered Accountants
869 High Road
London
N12 8QA

Bankers

Metro Bank PLC
One
Southampton Row
London
England
WC1B 5HA

BREAKAWAY CHARITY COMMITTEE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Teacher Stern
37-41 Bedford Row
WC1R 4JH

CHARITABLE DONATIONS

During the year under review, the charity donated £40,306 (2022: £19,622) to charitable causes.

Approved by order of the board of trustees on 30 May 2024 and signed on its behalf by:

Mr G Goodman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BREAKAWAY CHARITY COMMITTEE**

Independent examiner's report to the trustees of Breakaway Charity Committee

I report to the charity trustees on my examination of the accounts of Breakaway Charity Committee (the Trust) for the year ended 30 September 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Thrasos Vassiliades

EA
Chartered Accountants
869 High Road
London
N12 8QA

30 May 2024

BREAKAWAY CHARITY COMMITTEE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	6,206	5,420
Other trading activities	3	58,587	56,450
Total		<u>64,793</u>	<u>61,870</u>
 EXPENDITURE ON			
Raising funds	4	27,293	23,154
Charitable activities	5		
Charitable pledges payable		40,306	16,301
Total		<u>67,599</u>	<u>39,455</u>
 NET INCOME/(EXPENDITURE)		(2,806)	22,415
 RECONCILIATION OF FUNDS			
Total funds brought forward		42,540	20,125
 TOTAL FUNDS CARRIED FORWARD		<u><u>39,734</u></u>	<u><u>42,540</u></u>

The notes form part of these financial statements

BREAKAWAY CHARITY COMMITTEE

STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2023

		2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS	Notes		
Debtors	9	-	210
Cash at bank		74,126	54,047
		<u>74,126</u>	<u>54,257</u>
CREDITORS			
Amounts falling due within one year	10	(34,392)	(11,717)
		<u>39,734</u>	<u>42,540</u>
NET CURRENT ASSETS			
		<u>39,734</u>	<u>42,540</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>39,734</u>	<u>42,540</u>
NET ASSETS		<u>39,734</u>	<u>42,540</u>
FUNDS	11		
Unrestricted funds		<u>39,734</u>	<u>42,540</u>
TOTAL FUNDS		<u>39,734</u>	<u>42,540</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 May 2024 and were signed on its behalf by:

Mr I Nissim - Trustee

Mr G Goodman - Trustee

BREAKAWAY CHARITY COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 30 SEPTEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The board has determined that there is no material uncertainty that casts doubt on the charity's ability to continue as a going concern.

The financial statements are presented in Sterling, which is also the functional currency of the charity.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations and Gift Aid receipt	6,206	5,420

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Golf Day	36,220	39,216
Ladies Quiz Lunch	6,447	6,333
Bridge Evening	-	165
Main Quiz	6,103	6,316
Bridge Lunch	4,251	-
Guest Speaker	4,966	4,420
Royal Academy	600	-
	<u>58,587</u>	<u>56,450</u>

BREAKAWAY CHARITY COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

Unrestricted
fund
£

INCOME AND ENDOWMENTS FROM

Donations and legacies	5,420
Other trading activities	56,450
Total	<u>61,870</u>

EXPENDITURE ON

Raising funds	23,154
Charitable activities	
Charitable pledges payable	16,301
Total	<u>39,455</u>

NET INCOME

22,415

RECONCILIATION OF FUNDS

Total funds brought forward	20,125
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TOTAL FUNDS CARRIED FORWARD

42,540

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Prepayments and accrued income	-	210
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Charitable pledges	30,792	8,217
Other creditors	3,600	3,500
	<u>34,392</u>	<u>11,717</u>

11. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	42,540	(2,806)	39,734
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>42,540</u>	<u>(2,806)</u>	<u>39,734</u>

BREAKAWAY CHARITY COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,793	(67,599)	(2,806)
TOTAL FUNDS	<u>64,793</u>	<u>(67,599)</u>	<u>(2,806)</u>

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	20,125	22,415	42,540
TOTAL FUNDS	<u>20,125</u>	<u>22,415</u>	<u>42,540</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,870	(39,455)	22,415
TOTAL FUNDS	<u>61,870</u>	<u>(39,455)</u>	<u>22,415</u>

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

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	20,125	19,609	39,734
TOTAL FUNDS	<u>20,125</u>	<u>19,609</u>	<u>39,734</u>

BREAKAWAY CHARITY COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	126,663	(107,054)	19,609
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>126,663</u>	<u>(107,054)</u>	<u>19,609</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

BREAKAWAY CHARITY COMMITTEE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and Gift Aid receipt	6,206	5,420
Other trading activities		
Golf Day	36,220	39,216
Ladies Quiz Lunch	6,447	6,333
Bridge Evening	-	165
Main Quiz	6,103	6,316
Bridge Lunch	4,251	-
Guest Speaker	4,966	4,420
Royal Academy	600	-
	<hr/>	<hr/>
	58,587	56,450
	<hr/>	<hr/>
Total incoming resources	64,793	61,870
 EXPENDITURE		
Other trading activities		
Golf Day	12,543	12,541
Ladies Quiz Lunch	3,261	2,740
Main Quiz	3,471	3,651
Bridge Evening	-	75
Bridge Lunch	1,926	-
Guest Speaker	1,709	-
	<hr/>	<hr/>
	22,910	19,007
	<hr/>	<hr/>
Charitable activities		
Charitable Pledges Payable	40,306	16,301
 Support costs		
Governance costs		
Insurance	368	-
Postage and stationery	300	-
Accountancy and legal fees	3,604	4,004
Bank charges	111	143
	<hr/>	<hr/>
	4,383	4,147
	<hr/>	<hr/>
Total resources expended	67,599	39,455
	<hr/>	<hr/>
Net (expenditure)/income	(2,806)	22,415
	<hr/>	<hr/>

THE BREAKAWAY COMMITTEE IN AID OF HANDICAPPED CHILDREN

England & Wales - Charity number 298574

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022
FOR
BREAKAWAY CHARITY COMMITTEE

EA
Chartered Accountants
869 High Road
London
N12 8QA

BREAKAWAY CHARITY COMMITTEE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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BREAKAWAY CHARITY COMMITTEE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity are:

1. To aid children suffering from physical and/or mental handicap and to try to prevent such handicap occurring.
2. To raise funds by donations or otherwise provided that the committee shall not undertake trading activities in raising funds for the above object.
3. To make donations which may be in the form of (goods, services or money) to any home, day centre or hospital without regard of the race, creed or religion of the recipients.
4. To do all such other things as shall further the above object.

Significant activities

The charity's significant activities are the fundraising events including the golf day, quiz night and ladies quiz lunch.

Public benefit

The trustees confirm that they have complied with their duty to have regard to the guidance on public benefit published by the Charity Commission in exercising their function.

Volunteers

All trustees perform their duties on a voluntary basis.

ACHIEVEMENT AND PERFORMANCE

The results for the financial year of the charity are shown in the annexed financial statements. The trustees are pleased with the overall performance of the charity in the current year.

FINANCIAL REVIEW

Principal funding sources

The charity generates income from a variety of sources, principally related to leisure activities in which donors and supporters contribute and partake. The majority of income is derived from general donations and fundraising activities throughout the year which generate substantial income.

Reserves policy

The trustees reserves policy is to donate surpluses to worthwhile causes that meet the criteria.

FUTURE PLANS

The Charities Board's aim is to continue to endeavour to raise funds to purchase equipment to enable the children with disabilities and their carers to have a more fulfilling life.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

All members of the charity are eligible to stand for election. The trustees will serve a term of 5 years. All trustees are familiar with the practical work of the charity.

BREAKAWAY CHARITY COMMITTEE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is governed by its trustees who comprise the Board. The Board comprises of the elected members of the unincorporated body known as Breakaway Charity Committee (Registered Charity No. 298574).

The members of the charity are the persons serving on the Board. Each person who is a member of the Community Board shall, at the time of his appointment to the Board, become a member of the charity and on ceasing to be a member of the Board, for any reason, shall at the same cease to be a member of the charity.

The Board meets 12 times a year to administer the affairs of the charity. The Board elect a Chairman, a Vice-Chairman, a Treasurer and a Secretary to carry out day-to-day functions.

The Board appoints sub-committees to develop, administer and promote fund raising and charitable causes.

Induction and training of new trustees

All trustees are briefed on their legal obligations under charity law, the committee and decision making processes, the projections, and recent financial performance of the charity. At the first board meeting the trustees will elect the Chair, Treasurer and Secretary. The Chair co-ordinates all the charity's activities including meetings, functions and fund raising committees liaises with the staff.

The Treasurer maintains the financial records, management reports, and prepares budgets.

The Secretary maintains the minutes and correspondence.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

298574

Principal address

1 The Rise
Edware
Middlesex
HA8 8NS

Trustees

Mr I Nissim
Mrs E Grant
Mr G Grant
Mrs P Morris
Mr G Goodman
Mr R Miller

Independent Examiner

Thrasos Vassiliades
EA
Chartered Accountants
869 High Road
London
N12 8QA

Bankers

Metro Bank PLC
One
Southampton Row
London
England
WC1B 5HA

BREAKAWAY CHARITY COMMITTEE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Teacher Stern
37-41 Bedford Row
WC1R 4JH

CHARITABLE DONATIONS

During the year under review, the charity donated £19,622 (2021: £25,717) to charitable causes.

Approved by order of the board of trustees on 14 June 2023 and signed on its behalf by:

Mr G Goodman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BREAKAWAY CHARITY COMMITTEE**

Independent examiner's report to the trustees of Breakaway Charity Committee

I report to the charity trustees on my examination of the accounts of Breakaway Charity Committee (the Trust) for the year ended 30 September 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Thrasos Vassiliades

EA
Chartered Accountants
869 High Road
London
N12 8QA

14 June 2023

BREAKAWAY CHARITY COMMITTEE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	5,420	53
Other trading activities	3	56,450	45,186
Investment income	4	-	3
Total		<u>61,870</u>	<u>45,242</u>
EXPENDITURE ON			
Raising funds	5	23,154	15,276
Charitable activities	6		
Charitable pledges payable		<u>16,301</u>	<u>25,217</u>
Total		<u>39,455</u>	<u>40,493</u>
NET INCOME		22,415	4,749
RECONCILIATION OF FUNDS			
Total funds brought forward		20,125	15,376
TOTAL FUNDS CARRIED FORWARD		<u><u>42,540</u></u>	<u><u>20,125</u></u>

BREAKAWAY CHARITY COMMITTEE

STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2022

		2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS	Notes		
Debtors	10	210	-
Cash at bank		54,047	39,288
		<u>54,257</u>	<u>39,288</u>
CREDITORS			
Amounts falling due within one year	11	(11,717)	(19,163)
		<u>42,540</u>	<u>20,125</u>
NET CURRENT ASSETS			
		<u>42,540</u>	<u>20,125</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		42,540	20,125
		<u>42,540</u>	<u>20,125</u>
NET ASSETS		42,540	20,125
		<u>42,540</u>	<u>20,125</u>
FUNDS	12		
Unrestricted funds		42,540	20,125
TOTAL FUNDS		<u>42,540</u>	<u>20,125</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 June 2023 and were signed on its behalf by:

Mr I Nissim - Trustee

Mr G Goodman - Trustee

BREAKAWAY CHARITY COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The Covid-19 pandemic has not significantly affected the charity after the balance sheet date, and the board has determined that there is no material uncertainty that casts doubt on the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations and Gift Aid receipt	5,420	53

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Golf Day	39,216	38,636
Ladies Quiz Lunch	6,333	-
Bridge Evening	165	1,915
Main Quiz	6,316	-
Bridge Lunch	-	4,635
Guest Speaker	4,420	-
	<u>56,450</u>	<u>45,186</u>

BREAKAWAY CHARITY COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

4. INVESTMENT INCOME	2022	2021
	£	£
Interest Received	-	3
	<u> </u>	<u> </u>
5. RAISING FUNDS		
Raising donations and legacies	2022	2021
	£	£
Support costs	4,147	4,342
	<u> </u>	<u> </u>
Other trading activities	2022	2021
	£	£
Golf Day	12,541	10,475
Ladies Quiz Lunch	2,740	-
Main Quiz	3,651	-
Bridge Evening	75	158
Bridge Lunch	-	301
	<u> </u>	<u> </u>
	19,007	10,934
	<u> </u>	<u> </u>
Aggregate amounts	<u>23,154</u>	<u>15,276</u>
6. CHARITABLE ACTIVITIES COSTS		
Charitable pledges payable - £19,622 (2021: £25,717)		
7. SUPPORT COSTS		Governance costs
		£
Raising donations and legacies		4,147
		<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

BREAKAWAY CHARITY COMMITTEE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

Unrestricted
fund
£

INCOME AND ENDOWMENTS FROM

Donations and legacies 53

Other trading activities 45,186

Investment income 3

Total 45,242

EXPENDITURE ON

Raising funds 15,276

Charitable activities

Charitable pledges payable 25,217

Total 40,493

NET INCOME 4,749

RECONCILIATION OF FUNDS

Total funds brought forward 15,376

TOTAL FUNDS CARRIED FORWARD 20,125

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2022 2021

£ £

Prepayments and accrued income 210 -

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2022 2021

£ £

Charitable pledges 8,217 16,163

Other creditors 3,500 3,000

11,717 19,163

BREAKAWAY CHARITY COMMITTEE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

12. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	20,125	22,415	42,540
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>20,125</u>	<u>22,415</u>	<u>42,540</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,870	(39,455)	22,415
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>61,870</u>	<u>(39,455)</u>	<u>22,415</u>

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	15,376	4,749	20,125
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>15,376</u>	<u>4,749</u>	<u>20,125</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,242	(40,493)	4,749
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>45,242</u>	<u>(40,493)</u>	<u>4,749</u>

BREAKAWAY CHARITY COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

12. MOVEMENT IN FUNDS - continued

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

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	15,376	27,164	42,540
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>15,376</u>	<u>27,164</u>	<u>42,540</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,112	(79,948)	27,164
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>107,112</u>	<u>(79,948)</u>	<u>27,164</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

THE BREAKAWAY COMMITTEE IN AID OF HANDICAPPED CHILDREN

England & Wales - Charity number 298574

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021
FOR
BREAKAWAY CHARITY COMMITTEE

EA
Chartered Accountants
869 High Road
London
N12 8QA

BREAKAWAY CHARITY COMMITTEE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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Report of the Trustees	1 to 3
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Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

BREAKAWAY CHARITY COMMITTEE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives and aims of the charity are:

1. To aid children suffering from physical and/or mental handicap and to try to prevent such handicap occurring.
2. To raise funds by donations or otherwise provided that the committee shall not undertake trading activities in raising funds for the above object.
3. To make donations which may be in the form of (goods, services or money) to any home, day centre or hospital without regard of the race, creed or religion of the recipients.
4. To do all such other things as shall further the above object.

Significant activities

The charity's significant activities are the fundraising events including the golf day, quiz night and ladies quiz lunch.

Public benefit

The trustees confirm that they have complied with their duty to have regard to the guidance on public benefit published by the Charity Commission in exercising their function.

Volunteers

All trustees perform their duties on a voluntary basis.

ACHIEVEMENT AND PERFORMANCE

The results for the financial year of the charity are shown in the annexed financial statements. The trustees are pleased with the overall performance of the charity in the current year.

FINANCIAL REVIEW

Principal funding sources

The charity generates income from a variety of sources, principally related to leisure activities in which donors and supporters contribute and partake. The majority of income is derived from general donations and fundraising activities throughout the year which generate substantial income.

Reserves policy

The trustees reserves policy is to donate surpluses to worthwhile causes that meet the criteria.

FUTURE PLANS

The Charities Board's aim is to continue to endeavour to raise funds to purchase equipment to enable the children with disabilities and their carers to have a more fulfilling life.

The Charities Board acknowledges that due to the Covid-19 pandemic, the charity has seen a significant decline in functions and subsequent donations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

All members of the charity are eligible to stand for election. The trustees will serve a term of 5 years. All trustees are familiar with the practical work of the charity.

BREAKAWAY CHARITY COMMITTEE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is governed by its trustees who comprise the Board. The Board comprises of the elected members of the unincorporated body known as Breakaway Charity Committee (Registered Charity No. 298574).

The members of the charity are the persons serving on the Board. Each person who is a member of the Community Board shall, at the time of his appointment to the Board, become a member of the charity and on ceasing to be a member of the Board, for any reason, shall at the same cease to be a member of the charity.

The Board meets 12 times a year to administer the affairs of the charity. The Board elect a Chairman, a Vice-Chairman, a Treasurer and a Secretary to carry out day-to-day functions.

The Board appoints sub-committees to develop, administer and promote fund raising and charitable causes.

Induction and training of new trustees

All trustees are briefed on their legal obligations under charity law, the committee and decision making processes, the projections, and recent financial performance of the charity. At the first board meeting the trustees will elect the Chair, Treasurer and Secretary. The Chair co-ordinates all the charity's activities including meetings, functions and fund raising committees liaises with the staff.

The Treasurer maintains the financial records, management reports, and prepares budgets.

The Secretary maintains the minutes and correspondence.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

298574

Principal address

1 The Rise
Edgware
Middlesex
HA8 8NS

Trustees

Mr B Morris (resigned 15.12.20)
Mr I Nissim
Mrs E Grant
Mr G Grant
Mrs P Morris
Mr G Goodman
Mr R Miller (appointed 15.12.20)

Independent Examiner

Thrasos Vassiliades
Institute of Chartered Accountants in England and Wales
EA
Chartered Accountants
869 High Road
London
N12 8QA

Bankers

Metro Bank PLC
One
Southampton Row
London
England
WC1B 5HA

BREAKAWAY CHARITY COMMITTEE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Teacher Stern
37-41 Bedford Row
WC1R 4JH

CHARITABLE DONATIONS

During the year under review, the charity donated £25,717 (2020: £19,190) to charitable causes.

Approved by order of the board of trustees on 31 March 2022 and signed on its behalf by:

Mr G Goodman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BREAKAWAY CHARITY COMMITTEE**

Independent examiner's report to the trustees of Breakaway Charity Committee

I report to the charity trustees on my examination of the accounts of Breakaway Charity Committee (the Trust) for the year ended 30 September 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Thrasos Vassiliades
Institute of Chartered Accountants in England and Wales
EA
Chartered Accountants
869 High Road
London
N12 8QA

31 March 2022

BREAKAWAY CHARITY COMMITTEE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	53	9,644
Other trading activities	3	45,186	22,966
Investment income	4	3	32
Total		45,242	32,642
 EXPENDITURE ON			
Raising funds	5	15,276	8,931
Charitable activities	6		
Charitable pledges payable		25,217	19,190
Other		-	3,886
Total		40,493	32,007
 NET INCOME		4,749	635
 RECONCILIATION OF FUNDS			
Total funds brought forward		15,376	14,741
 TOTAL FUNDS CARRIED FORWARD		20,125	15,376

The notes form part of these financial statements

BREAKAWAY CHARITY COMMITTEE

STATEMENT OF FINANCIAL POSITION

30 SEPTEMBER 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS			
Cash at bank		39,288	33,939
CREDITORS			
Amounts falling due within one year	10	(19,163)	(18,563)
NET CURRENT ASSETS		<u>20,125</u>	<u>15,376</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		20,125	15,376
NET ASSETS		<u>20,125</u>	<u>15,376</u>
FUNDS	11		
Unrestricted funds		<u>20,125</u>	<u>15,376</u>
TOTAL FUNDS		<u>20,125</u>	<u>15,376</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2022 and were signed on its behalf by:

Mr I Nissim - Trustee

Mr G Goodman - Trustee

BREAKAWAY CHARITY COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The Covid-19 pandemic has not significantly affected the charity after the balance sheet date, and the board has determined that there is no material uncertainty that casts doubt on the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations and Gift Aid receipt	53	9,644
	<u>53</u>	<u>9,644</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Golf Day	38,636	2,620
Ladies Quiz Lunch	-	6,804
Bridge Evening	1,915	945
Main Quiz	-	7,143
Bridge Lunch	4,635	2,954
Annual Dinner	-	2,500
	<u>45,186</u>	<u>22,966</u>

BREAKAWAY CHARITY COMMITTEE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

4. INVESTMENT INCOME		
	2021	2020
	£	£
Interest Received	3	32
	<u> </u>	<u> </u>
5. RAISING FUNDS		
Raising donations and legacies		
	2021	2020
	£	£
Support costs	4,342	-
	<u> </u>	<u> </u>
Other trading activities		
	2021	2020
	£	£
Golf Day	10,475	588
Ladies Quiz Lunch	-	2,861
Bingo Evening	-	440
Main Quiz	-	3,170
Bridge Evening	158	-
Bridge Lunch	301	1,872
	<u> </u>	<u> </u>
	10,934	8,931
	<u> </u>	<u> </u>
Aggregate amounts	15,276	8,931
	<u> </u>	<u> </u>
6. CHARITABLE ACTIVITIES COSTS		
Charitable pledges payable - £25,717 (2020: £19,190)		
7. SUPPORT COSTS		Governance costs
		£
Raising donations and legacies		4,342
Charitable pledges payable		<u>(500)</u>
		<u> </u>
		3,842
		<u> </u>
8. TRUSTEES' REMUNERATION AND BENEFITS		
There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.		
Trustees' expenses		
There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.		

BREAKAWAY CHARITY COMMITTEE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	9,644
Other trading activities	22,966
Investment income	32
Total	<u>32,642</u>
EXPENDITURE ON	
Raising funds	8,931
Charitable activities	
Charitable pledges payable	19,190
Other	3,886
Total	<u>32,007</u>
NET INCOME	<u>635</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	14,741
TOTAL FUNDS CARRIED FORWARD	<u><u>15,376</u></u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Charitable pledges	16,163	14,870
Other creditors	3,000	3,693
	<u>19,163</u>	<u>18,563</u>

11. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	15,376	4,749	20,125
TOTAL FUNDS	<u><u>15,376</u></u>	<u><u>4,749</u></u>	<u><u>20,125</u></u>

BREAKAWAY CHARITY COMMITTEE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,242	(40,493)	4,749
TOTAL FUNDS	<u>45,242</u>	<u>(40,493)</u>	<u>4,749</u>

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	14,741	635	15,376
TOTAL FUNDS	<u>14,741</u>	<u>635</u>	<u>15,376</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,642	(32,007)	635
TOTAL FUNDS	<u>32,642</u>	<u>(32,007)</u>	<u>635</u>

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

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	14,741	5,384	20,125
TOTAL FUNDS	<u>14,741</u>	<u>5,384</u>	<u>20,125</u>

BREAKAWAY CHARITY COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,884	(72,500)	5,384
TOTAL FUNDS	<u>77,884</u>	<u>(72,500)</u>	<u>5,384</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

BREAKAWAY CHARITY COMMITTEE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and Gift Aid receipt	53	9,644
Other trading activities		
Golf Day	38,636	2,620
Ladies Quiz Lunch	-	6,804
Bridge Evening	1,915	945
Main Quiz	-	7,143
Bridge Lunch	4,635	2,954
Annual Dinner	-	2,500
	<hr/>	<hr/>
	45,186	22,966
Investment income		
Interest Received	3	32
	<hr/>	<hr/>
Total incoming resources	45,242	32,642
EXPENDITURE		
Other trading activities		
Golf Day	10,475	588
Ladies Quiz Lunch	-	2,861
Bingo Evening	-	440
Main Quiz	-	3,170
Bridge Evening	158	-
Bridge Lunch	301	1,872
	<hr/>	<hr/>
	10,934	8,931
Charitable activities		
Charitable Pledges Payable	25,717	19,190
Support costs		
Governance costs		
Insurance	368	368
Accountancy and legal fees	3,336	3,282
Bank charges	138	236
	<hr/>	<hr/>
	3,842	3,886
	<hr/>	<hr/>
Total resources expended	40,493	32,007
	<hr/>	<hr/>
Net income	4,749	635
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