

**REGISTERED COMPANY NUMBER: 109111 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 109111**

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 28 February 2025**  
**for**  
**Breaker Breaker**

S.M. Vint & Company  
Chartered Certified Accountants  
8 Newry Road  
Banbridge  
Co. Down  
BT32 3HN

## Breaker Breaker

### Report of the Trustees for the Year Ended 28 February 2025

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 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).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

109111 (Northern Ireland)

##### **Registered Charity number**

109111

##### **Registered office**

4 Wallace Park  
Dromore  
Co. Down  
BT25 1PW

##### **Trustees**

Mrs L Lyons  
Miss K P McAllister  
Mrs C McDonald

##### **Company Secretary**

Approved by order of the board of trustees on 29 September 2025 and signed on its behalf by:

Mrs L Lyons - Trustee



## Breaker Breaker

### Statement of Financial Activities for the Year Ended 28 February 2025

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		Year Ended 28.2.25 Unrestricted fund £	Period 22.2.23 to 28.2.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		-	-
<b>Charitable activities</b>			
Other Charitable Activities		-	10,000
Other trading activities	2	38,760	39,174
<b>Total</b>		<u>38,760</u>	<u>49,174</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Other Charitable Activities		<u>50,219</u>	<u>31,259</u>
<b>NET INCOME/(EXPENDITURE)</b>		(11,459)	17,915
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		42,465	24,550
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>31,006</u></u>	<u><u>42,465</u></u>

The notes form part of these financial statements

## Breaker Breaker

### Balance Sheet 28 February 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	3,561	4,454
<b>CURRENT ASSETS</b>			
Cash at bank		37,978	38,611
<b>CREDITORS</b>			
Amounts falling due within one year	7	(10,533)	(600)
<b>NET CURRENT ASSETS</b>		<u>27,445</u>	<u>38,011</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		31,006	42,465
<b>NET ASSETS</b>		<u>31,006</u>	<u>42,465</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>31,006</u>	<u>42,465</u>
<b>TOTAL FUNDS</b>		<u>31,006</u>	<u>42,465</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Breaker Breaker**

**Balance Sheet - continued  
28 February 2025**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 September 2025 and were signed on its behalf by:

L Lyons - Trustee



C McDonald - Trustee



The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 28 February 2025**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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

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

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

## Breaker Breaker

### Notes to the Financial Statements - continued for the Year Ended 28 February 2025

#### 1. ACCOUNTING POLICIES - continued

##### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. OTHER TRADING ACTIVITIES

	Year Ended 28.2.25 £	Period 22.2.23 to 28.2.24 £
Fundraising events	-	830
Sponsorships	6,500	10,750
Donations	13,940	5,615
Trade Shows	2,960	15,019
Ticket Sales	14,175	6,960
Sublet Rent	1,185	-
	<u>38,760</u>	<u>39,174</u>

#### 3. NET INCOME/(EXPENDITURE)

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

	Year Ended 28.2.25 £	Period 22.2.23 to 28.2.24 £
Depreciation - owned assets	893	1,134
Hire of plant and machinery	-	1,545
Other operating leases	1,245	209
	<u>1,245</u>	<u>209</u>

**Notes to the Financial Statements - continued  
for the Year Ended 28 February 2025**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 28 February 2025 nor for the period ended 28 February 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 28 February 2025 nor for the period ended 28 February 2024.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	-
<b>Charitable activities</b>	
Other Charitable Activities	10,000
Other trading activities	39,174
<b>Total</b>	<u>49,174</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Other Charitable Activities	<u>31,259</u>
<b>NET INCOME</b>	17,915
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	24,550
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>42,465</u></u>

## Breaker Breaker

### Notes to the Financial Statements - continued for the Year Ended 28 February 2025

#### 6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 29 February 2024 and 28 February 2025	4,410	2,060	6,470
<b>DEPRECIATION</b>			
At 29 February 2024	1,598	418	2,016
Charge for year	564	329	893
At 28 February 2025	2,162	747	2,909
<b>NET BOOK VALUE</b>			
At 28 February 2025	2,248	1,313	3,561
At 28 February 2024	2,812	1,642	4,454

#### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	9,333	-
Accrued expenses	1,200	600
	10,533	600

#### 8. MOVEMENT IN FUNDS

	At 29.2.24 £	Net movement in funds £	At 28.2.25 £
<b>Unrestricted funds</b>			
General fund	42,465	(11,459)	31,006
<b>TOTAL FUNDS</b>	42,465	(11,459)	31,006

**Notes to the Financial Statements - continued  
for the Year Ended 28 February 2025**

**8. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	38,760	(50,219)	(11,459)
	<u>38,760</u>	<u>(50,219)</u>	<u>(11,459)</u>
<b>TOTAL FUNDS</b>	<u>38,760</u>	<u>(50,219)</u>	<u>(11,459)</u>

**Comparatives for movement in funds**

	At 22.2.23 £	Net movement in funds £	At 28.2.24 £
<b>Unrestricted funds</b>			
General fund	24,550	17,915	42,465
	<u>24,550</u>	<u>17,915</u>	<u>42,465</u>
<b>TOTAL FUNDS</b>	<u>24,550</u>	<u>17,915</u>	<u>42,465</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	49,174	(31,259)	17,915
	<u>49,174</u>	<u>(31,259)</u>	<u>17,915</u>
<b>TOTAL FUNDS</b>	<u>49,174</u>	<u>(31,259)</u>	<u>17,915</u>

**Notes to the Financial Statements - continued  
for the Year Ended 28 February 2025**

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**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 28 February 2025.

## Breaker Breaker

### Detailed Statement of Financial Activities for the Year Ended 28 February 2025

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	Year Ended 28.2.25 £	Period 22.2.23 to 28.2.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	-	(1)
Donations	-	1
	<hr/>	<hr/>
	-	-
<b>Other trading activities</b>		
Fundraising events	-	830
Sponsorships	6,500	10,750
Donations	13,940	5,615
Trade Shows	2,960	15,019
Ticket Sales	14,175	6,960
Sublet Rent	1,185	-
	<hr/>	<hr/>
	38,760	39,174
<b>Charitable activities</b>		
Grants	-	10,000
	<hr/>	<hr/>
<b>Total incoming resources</b>	38,760	49,174
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rent	4,800	-
Event Costs	29,183	13,752
Prizes	-	1,545
Repairs & Renewals	1,245	209
Subscriptions	9,785	9,881
Insurance	2,041	724
Postage and stationery	307	1,458
Sundries	1,150	511
Carried forward	48,511	28,080

This page does not form part of the statutory financial statements

## Breaker Breaker

### Detailed Statement of Financial Activities for the Year Ended 28 February 2025

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	Year Ended 28.2.25 £	Period 22.2.23 to 28.2.24 £
<b>Charitable activities</b>		
Brought forward	48,511	28,080
Computer Costs	215	340
	<u>48,726</u>	<u>28,420</u>
<b>Support costs</b>		
<b>Management</b>		
Depreciation of tangible and heritage assets	893	1,134
<b>Governance costs</b>		
Accountancy & Legal Fees	600	1,705
	<u>50,219</u>	<u>31,259</u>
Total resources expended		
	<u>(11,459)</u>	<u>17,915</u>
<b>Net (expenditure)/income</b>		

This page does not form part of the statutory financial statements

## Breaker Breaker

### Contents of the Financial Statements for the Year Ended 28 February 2025

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	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Statement of Financial Activities</b>	2
<b>Balance Sheet</b>	3 to 4
<b>Notes to the Financial Statements</b>	5 to 10
<b>Detailed Statement of Financial Activities</b>	11 to 12