

REGISTERED COMPANY NUMBER: 07877025 (England and Wales)
REGISTERED CHARITY NUMBER: 1150183

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
NATIONAL HEREDITARY BREAST CANCER
HELPLINE
(A COMPANY LIMITED BY GUARANTEE)**

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

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FOR THE YEAR ENDED 31 MARCH 2021**

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**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2021**

TRUSTEES	G Anderson A P D Fewings W J Watson J V Squires
REGISTERED OFFICE	Unit 71 Storforth Lane Trading Estate Storforth Lane Hasland Chesterfield Derbyshire S41 0QZ
REGISTERED COMPANY NUMBER	07877025 (England and Wales)
REGISTERED CHARITY NUMBER	1150183
INDEPENDENT EXAMINER	Marriott Gibbs Rees Wallis Limited Chartered Certified Accountants First Floor Unit 4, Broadfield Court Sheffield South Yorkshire S8 0XF

NATIONAL HEREDITARY BREAST CANCER HELPLINE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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 31 March 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 charity's objective is to promote and protect good health and relieve sickness for the public benefit by:-

1. Operating, organising, managing and promoting an association for the training and/or education and/or general advice into all areas of hereditary breast cancer;
2. Managing a national helpline for the delivery of advice into all areas of hereditary breast cancer; and
3. Helping and supporting anyone concerned about their increased risk of developing cancer due to family history.

In order to achieve this objective the charity has opened charity shops, which also act as community support and information centres, providing support to patients and families affected by hereditary cancer via discussion with volunteers and provision of resources.

This will also raise community awareness of hereditary cancer to promote early detection and management.

The charity will continue to make use of the 45 existing support groups set up by Wendy Watson who will attend meetings wherever possible. Each group is made up of an average of 50 volunteers and 2 or 3 administrators with the aim to build links with their local genetic services. This is proving very successful so far, with most geneticists adhering to NICE Guidelines on familial breast cancer and providing their patients with contact details of the Helpline and its support groups. In addition to these groups, the charity has added an extra group - Tamoxifen and Side Effects. This option was devised due to the pandemic reducing access to genetic services, testing, and surgical intervention. The use of Tamoxifen reduces risk by approximately 50%. This option was introduced by the helpline as at least some form of protection whilst awaiting further risk reducing options.

The charity continues to build links to encourage triangulation between clinicians, patients and researchers. This will improve the governance and focus of future research.

In determining the charities objectives and planning, its activities the trustees have had due regard for the guidance published by the Charity Commission for public benefit. The overwhelming letters and testimonials from users leaves one in no doubt of the benefits received.

Significant activities

The helpline is available 24 hours every day, and has identified other volunteers by way of training courses to help lead other groups around the UK.

The helpline continued its activities throughout 20/21. Its role still of paramount importance to those using it, even more so due to the lack of NHS services available. We had expert advice and governance 24/7 available from Prof Gareth Evans and Prof Julian Barwell. We also had additional guidance from surgeon Lester Barr, a former trustee and chair of The Genesis Appeal.

Other campaigns and the helpline continued, ably supported by the extra efforts of our professional advisors and fully trained staff members who took the reins whilst the previous mainstay of the charity, Wendy, had the debilitating (but benign) huge brain tumour removed.

National Hereditary Breast Cancer Helpline still operate several charity shops throughout the country.

NATIONAL HEREDITARY BREAST CANCER HELPLINE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Work done over the years by the helpline founder shows how many millions of pounds have been saved by;

- 1) Campaigning for recognition of these gene faults; and
- 2) Spearheading the campaign against the patenting of the genes in the European Parliament.

The work is not restricted to these two components but they have had the most considerable impact. Campaigns for NICE guidelines to be debated and adopted to ensure equality of service for all.

Further information can be found on our website:-

<http://www.breastcancergenetics.co.uk/helpline-achievements/>

Volunteers

The charity had help from over 300 volunteers, covering the charity shops and 45 support groups.

The Charity is extremely fortunate to have the strong support of three world renowned advisors. Wendy Watson MBE continues to provide peer support to all, on a voluntary basis although permission has now been granted by the Commission for her work to be paid. The role of Helpline advisor was advertised widely to no avail and the trustees concluded that the helpline needed Wendy's experience in order to continue. The two professional medical advisors act voluntarily. These two advisors have been key to the service long before it became a registered charity. They, along with Wendy, continue to be influential worldwide.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has maintained its six charity shops and information centres. It has always been intended to run the charity shops and for them to have the means of funding themselves as self-supporting information centres.

The support groups were being run as online meetings in replacement of face-to-face meetings due to social restrictions, and Wendy has headed several webinar online help sessions during lockdowns. The opportunity to meet and speak face to face with other who have gone through similar experiences had long been recognised for its importance by geneticists across the UK and echoed in NICE Guidelines. The face-to-face meetings recommenced in Autumn 2021 after the pandemic restrictions were lifted.

A support group was formed to help support people with questions over any potential side effects and concerns of Tamoxifen. Wendy received excellent support letters from both medical advisors congratulating her on 'selfless' work whilst public services were on hold and unavailable.

The Helpline is a valuable resource for all, with GP's calling as well as the general public. Ongoing training is supplied to staff by Prof Barwell. At the start of lockdown in mid-March 2020, the Helpline along with associated social media was overwhelmed by callers whose genetic appointments screening and surgery were classed as 'non essential' and placed on hold. This left thousands of worried women stranded. As a result, Wendy Watson took the initiative to commence twice weekly on-line Q&A live videos through social media which proved immensely popular. This continued throughout the rest of 2020 and into 2021.

NATIONAL HEREDITARY BREAST CANCER HELPLINE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The annual charity ball regretfully had to be cancelled in the prior year due to the pandemic. The ball was rescheduled for 13 November 2021 to coincide with celebrations of 25 years of the Helpline services. The charity has also recorded a charity single, Thankyou (It's because of you) released through Steelworks Studios Sheffield also on 13 November 2021.

NHBCH founder Wendy Watson, daughter Becky Measures & granddaughter Eva-May released the single thanking the doctors who helped them pioneer genetic services. Lyrics were written by Becky and the music composed by well known producer and song writer, Scott Ford, Thankyou (It's because of you) depicts the astonishing story of the helpline and the family's history.

Fortunately the charity shops received an increased amount of donations which has set them up very well for the future. All contributions are completely voluntary and are very gratefully received.

We have a fundraising partnership with Skycycle Limited. Charity bags are distributed in license areas and filled with unwanted shoes, clothing, toys and bric a brac. The charity receive £75 for every tonne that Skycycle sell from house-to-house collections and £120 for every tonne collected from clothing banks.

Investment performance

The charity has no investments.

Internal and external factors

The charity commission published their case report back in July 2017 and issued their official warning to the charity in order to promote compliance. From a pecuniary angle the charity had suffered from the excessive adverse publicity. However the charitable objectives of the Helpline, which are to provide information and support to anyone concerned about their risk of familial breast cancer, have been served as always in an exemplary manner.

The information sections within the charity shops continue to be improved and upgraded to make extremely prominent and easily accessible. A large proportion of shop space is allocated to giving information and charity shops are used for regular drop in sessions to give advice. The charity shops running costs continue to be apportioned as 50% fundraising and 50% charitable activity,

Covid-19

The worldwide devastating effects of Covid 19 were to make our services more essential than ever. Wendy has been busy supporting everyone who has been unable to access their genetic referral. This continued throughout 20/21 and into 21/22.

All paid staff were furloughed at the end of the year. They continued with furlough payments up until October 21 which is when the furlough scheme was ended by the government.

FINANCIAL REVIEW

Financial position

At 31 March 2021 the charity had unrestricted surplus funds of £102,994 (2020: Deficit £54,312).

The charity have made strides to reduce the deficit funds in 2021 and successfully returned to a surplus with the support received from council grants of £220,768 which have greatly improved its financial position enabling it to repay its bank overdraft and £55,000 to Wendy Watson for the rolling loan agreed.

NATIONAL HEREDITARY BREAST CANCER HELPLINE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Principal funding sources

The principal source of funding for the charity is charity shop income. The charity also benefits from donations and the continued goodwill of the public.

Funding has increased due to the opening of the warehouse to public shoppers, assisted from a reduction in central costs generally.

Trustees John Squires and Wendy Watson worked free of charge for the charity through the summer of 2020. During summer of 2021 the Charity advertised the position of Helpline advisor and concluded that it would be in the charity's best interests to employ Wendy if permission was given by the Commission, especially as she had been offered a position with another company. The Commission gave permission for Wendy to be paid for these services provided as catered for in the Charity's governing document. John Squires (chair) continues to work free of charge, overseeing all the electrical safety in the shops, PAT testing items and the equipment, and helping out with other driving and delivery jobs.

Investment policy and objectives

The charity does not hold any investments.

Reserves policy

The charity does not have an official policy amount as due to extreme circumstances it is difficult to project future needs, however the bank balance has hovered around £50k in credit with debts repaid.

Going concern

The charity is in a sound financial position. It has also purchased new vehicles and is an essential service.

Queries are answered by two of the world's respected medical advisors. The charitable activities are currently carried out by these experts in a voluntary capacity. The results are of course unparalleled. Patients are enabled to access referrals wrongly denied by uneducated medics. Support is always on hand by the lead helpline advisor, Wendy Watson MBE, who has global experience in this field. Wendy has advised and lectured professionals across Europe and the USA.

The Charity has not suffered as many others, due to the trustees working voluntarily throughout. Unlike many charities and businesses, NHBCH has no senior management costs to cope with. Yet the trustees worked tirelessly throughout dealing with the extra donations and the extra demands on the charitable activity.

The Charity has also been nominated as the charity beneficiary of First Rate Telecoms Solutions LTD - benefitting with 5% of each new business and 10% from leads generated by the Charity.

The charity is reliant on ongoing trading activities and donations for its continued existence. The charity suffered in 2020 along with many other charities and businesses due to Covid-19. Charity shops were all closed in March 2020, then re-opened successfully, but subsequently closed again through following lockdowns. In 2021/22 the shops re-opened on a part-time basis when allowed to, and opened fully in October 2021. All the shops are now operating at profit, although the requirement is to be self-supporting information centres.

Total charity shop income in 2021 was £103,703, a significant decrease in income when compared to 2020 when we raised £270,378. The donations of clothing, furniture and electricals are now in abundance with sufficient to stock the shops for many years to come. The lowering of the Central costs and utilisation of the warehouse as a 'shop' open to the public has significantly improved the charity's financial performance.

The information centres only need to be self supporting as our main charitable aim is to provide a service - not to raise monetary donations. They are self supporting by selling charity goods in the same vein as charity shops. We will continue to assess our remaining information centres/charity shop outlets for viability. For any sites continually losing money we shall consider closure, hence making the whole venture more stable and profitable.

We are making continual steps to restore the former good name of both the charity and its founder. The case is continuing through the Ombudsman service.

NATIONAL HEREDITARY BREAST CANCER HELPLINE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FUTURE PLANS

Our continued objectives and aims are to raise awareness of hereditary breast cancer and reduce mortality. We also will give support to those who find themselves at risk due to family history. The choices are stark; do nothing, be screened regularly, or opt for elective surgery. That option is the only near sure fire way of preventing breast cancer in those at risk.

Activities planned to achieve aims

We were also happy to have detailed information booklets printed which give a great deal of details on hereditary breast cancer, and what to do in the event of identifying this. These are touring with the van and also available in our charity / information shops / outlets. The plan is to attend as many venues as possible.

We continue to make strides in reducing the number of charity shops outlets, getting rid of the outlets that lose money hence making the whole venture more stable and profitable. At the end of 2021 our venues now comprise:

Rotherham
Matlock
Morley
Ilkeston
Doncaster
Hasland Warehouse

Group support meetings will continue to be held and attended by a core group of people. The charity have utilised the internet and online applications in order to facilitate this during Covid-19. The meetings welcome new members who are preparing to start their journey. Discussions are always informal around all aspects - most significantly impending surgery. It is of great importance for people to have the opportunity to speak to others who have already been through the process and can share their experiences.

Indeed this 'need' was highlighted as number 2 key priority for adoption in the recent NICE Guideline update on familial breast cancer. Helpline founder Wendy Watson always attends to be on hand with any queries or difficulties.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document and charity constitution

The organisation is a company limited by guarantee, incorporated on 9 December 2011 and registered with the charities commission on 14 December 2012 as amended by special resolution registered at Companies House on 11 December 2012.

The company was established under a Memorandum of Articles, which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of new trustees

The current Trustees are detailed on the reference page. If recruitment is required this will follow the policy and procedures to ensure that all legal and good practice requirements are met.

To enhance the work of the charity, the trustees appointed would have an interest in the work being conducted into Hereditary Breast Cancer.

Organisational structure

The trustees are responsible for the overall management and control of the charity. They are grateful to the many volunteers who give their time to the charity to enable it to be successful in fulfilling its objectives.

The Trustees believe that the organisation is well placed to fulfil the objectives of the charity into the future.

Induction and training of new trustees

Any new Trustees are given details of the rules and objectives of the charity.

They are invited to work in the central distribution centre and meet some of the volunteers, together with attending meetings held by the support groups.

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

Key management includes Wendy Watson and all trustees. Wendy Watson is currently working on a self-employed consultancy basis but received no salary in the year ended 31 March 2021 (2020: £nil). Details of trustees' payments are included in Note 8.

No other trustees received remuneration in the period.

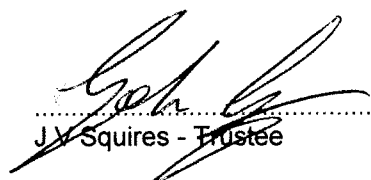
Key changes in management and trustees

Wendy Watson continued to manage the Charity on a day to day basis and was a trustee for part of the year.

There are currently 4 appointed trustees as at the accounts sign off date, John Squires, Grant Anderson, Adrian Fewings and Wendy Watson.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21 December 2021 and signed on its behalf by:


.....
J V Squires - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

Independent examiner's report to the trustees of National Hereditary Breast Cancer Helpline ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Chartered Certified Accountants which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

A. Pickstone

Alan Pickstone FCCA
Association of Chartered Certified Accountants
Marriott Gibbs Rees Wallis Limited
Chartered Certified Accountants
First Floor
Unit 4, Broadfield Court
Sheffield
South Yorkshire
S8 0XF

Date: 21 December 2021

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	2,416	79,218
Other trading activities	3	103,703	270,378
Other income	4	323,493	37,446
Total		429,612	387,042
 EXPENDITURE ON			
Raising funds	5	134,017	254,230
Charitable activities	6		
Helpline costs		4,983	8,910
Campaigning and raising awareness		108,749	164,115
Activity support costs		24,557	14,713
Total		272,306	441,968
 NET INCOME/(EXPENDITURE)		157,306	(54,926)
 RECONCILIATION OF FUNDS			
Total funds brought forward		(54,312)	614
 TOTAL FUNDS CARRIED FORWARD		102,994	(54,312)

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**BALANCE SHEET
31 MARCH 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	11	18,322	4,745
CURRENT ASSETS			
Stocks	12	145,605	145,605
Debtors	13	11,467	9,877
Cash at bank and in hand		59,062	1,898
		216,134	157,380
CREDITORS			
Amounts falling due within one year	14	(113,129)	(216,437)
NET CURRENT ASSETS/(LIABILITIES)		103,005	(59,057)
TOTAL ASSETS LESS CURRENT LIABILITIES		121,327	(54,312)
CREDITORS			
Amounts falling due after more than one year	15	(18,333)	-
NET ASSETS/(LIABILITIES)		102,994	(54,312)
FUNDS	18		
Unrestricted funds		102,994	(54,312)
TOTAL FUNDS		102,994	(54,312)

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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.

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**BALANCE SHEET - continued
31 MARCH 2021**

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 ~~21 December 2021~~ and were signed on its behalf by:


J V Squires - Trustee

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	124,876	10,295
Interest paid		(429)	(4,880)
Finance costs		-	(5,925)
Net cash provided by/(used in) operating activities		<u>124,447</u>	<u>(510)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(17,321)</u>	<u>(3,313)</u>
Net cash used in investing activities		<u>(17,321)</u>	<u>(3,313)</u>
Change in cash and cash equivalents in the reporting period		107,126	(3,823)
Cash and cash equivalents at the beginning of the reporting period	2	<u>(48,064)</u>	<u>(44,241)</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>59,062</u></u>	<u><u>(48,064)</u></u>

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	157,306	(54,926)
Adjustments for:		
Depreciation charges	3,744	7,372
Interest paid	429	4,880
Finance costs	-	5,925
Increase in stocks	-	(8,062)
(Increase)/decrease in debtors	(1,590)	11,406
(Decrease)/increase in creditors	(35,013)	43,700
Net cash provided by operations	124,876	10,295

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash in hand	-	640
Bank current accounts	59,062	1,258
Overdrafts included in bank loans and overdrafts falling due within one year	-	(49,962)
Total cash and cash equivalents	59,062	(48,064)

3. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

	At 1/4/20 £	Cash flow £	At 31/3/21 £
Net cash			
Cash at bank and in hand	1,898	57,164	59,062
Bank overdraft	(49,962)	49,962	-
	(48,064)	107,126	59,062
Debt			
Debts falling due within 1 year	-	(1,667)	(1,667)
Debts falling due after 1 year	-	(18,333)	(18,333)
	-	(20,000)	(20,000)
Total	(48,064)	87,126	39,062

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees have assessed whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

At the balance sheet date the charity had surplus unrestricted fund of £102,994 (2020 - £54,312 in deficit). Through the year the charity have received government grants for furloughed staff under the job retention scheme amounting to £68,201. In addition, the charity also received various retail hospitality grants from local councils. These grants were significant and amounted to £220,768 which enabled the charity to repay its bank overdraft and £55,000 to Wendy Watson for the rolling loan agreed.

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. Income is derived from the provision of goods and services and is stated net of VAT.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

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

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.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities in raising funds.

Charitable activities

Charities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature.

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment loss.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset Class	Depreciation method and rate
Motor vehicles	20% on cost
Fixtures and fittings	15% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Costs include cleaning and processing of goods into a saleable condition.

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.

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. DONATIONS AND LEGACIES

	2021	2020
	£	£
Gifts and donations	1,416	8,453
Donations from companies and trusts	1,000	39,525
Donations from individuals	-	31,240
	<hr/>	<hr/>
	2,416	79,218
	<hr/>	<hr/>

One-off donations received from individuals last year included £20,000 from J Pitman and £3,740 from C G Watson.

Also, included in donations from individuals is gift aid claimed of £nil (2020 - £7,500).

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Charity shop income	103,703	270,378

4. OTHER INCOME

	2021	2020
	£	£
Fundraising	8,498	31,996
Other income	26,026	2,862
Covid 19 Council Grants	220,768	-
JRS grant income	68,201	2,588
	323,493	37,446

Fundraising income of £8,498 (2020 - £31,996) includes income received from fundraising events such as balls, charity sports days and other fundraising events held by the charity. Fundraising income also includes the money the charity receives from Skycycle Limited.

5. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Fundraising events - balls etc	219	7,713
Contracted fundraiser	-	2,043
	219	9,756

Other trading activities

	2021	2020
	£	£
Purchases	2,233	46,460
Stock movement	-	(8,062)
Staff costs	55,037	91,220
Rent and rates	47,888	58,746
Light, heat, and insurance	8,251	13,484
Cost of collections	973	1,000
Repairs and maintenance	933	968
Sundry	1,869	3,886
Travel and subsistence	7,417	15,755
Printing, postage, stationery	2,371	2,840
Depreciation	3,744	7,372
	130,716	233,669

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

5. RAISING FUNDS - continued

Finance costs

	2021	2020
	£	£
Bank charges and cardnet	2,653	5,925
Interest payable and similar charges	429	4,880
	<u>3,082</u>	<u>10,805</u>
Aggregate amounts	<u>134,017</u>	<u>254,230</u>

Allocation and apportionment of charity shop costs

The charity shops running costs are apportioned as 50% fundraising and 50% charitable activity expenditure. A large proportion of shop space is used for upgraded information centres and for community support and advice.

Allocation and apportionment of staff costs

Staff costs are apportioned as 50% other trading activities and 50% helpline, campaigning and raising awareness. This is to account for the time spent by staff offering support and advice in addition to running the charity shops.

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Helpline costs	4,983
Campaigning and raising awareness	108,749
Activity support costs	24,557
	<u>138,289</u>

7. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	3,744	7,372
Independent examiners fee	2,950	3,500

**NATIONAL HEREDITARY BREAST CANCER
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

8. TRUSTEES' REMUNERATION AND BENEFITS

	2021 £	2020 £
Trustees' fees	<u>14,300</u>	<u>-</u>

Trustees fees were paid to Wendy Watson for her role as helpline advisor. No remuneration was paid for her role as trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

9. STAFF COSTS

	2021 £	2020 £
Wages and salaries	123,276	176,892
Social security costs	-	3,794
Other pension costs	1,098	1,736
	<u>124,374</u>	<u>182,422</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Average number	<u>13</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	79,218
Other trading activities	270,378
Other income	37,446
Total	<u>387,042</u>
EXPENDITURE ON	
Raising funds	254,230
Charitable activities	
Helpline costs	8,910
Campaigning and raising awareness	164,115
Activity support costs	14,713
Total	<u>441,968</u>
NET INCOME/(EXPENDITURE)	<u>(54,926)</u>

**NATIONAL HEREDITARY BREAST CANCER
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

614

TOTAL FUNDS CARRIED FORWARD

(54,312)

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
Cost			
At 1 April 2020	71,696	16,600	88,296
Additions	-	17,321	17,321
At 31 March 2021	71,696	33,921	105,617
Depreciation			
At 1 April 2020	66,951	16,600	83,551
Charge for year	2,301	1,443	3,744
At 31 March 2021	69,252	18,043	87,295
Net book value			
At 31 March 2021	2,444	15,878	18,322
At 31 March 2020	4,745	-	4,745

12. STOCKS

	2021 £	2020 £
Stocks	145,605	145,605

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	399	1,214
Prepayments and accrued income	11,068	8,663
	11,467	9,877

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 16)	1,667	49,962
Trade creditors	63,351	61,798
Social security and other taxes	12,851	28,330
VAT	6,896	5,171
Wages and salaries control	6,868	9,599
Other creditors	3,652	55,374
Pensions control	180	212
Accruals	17,664	5,991
	<u>113,129</u>	<u>216,437</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans (see note 16)	<u>18,333</u>	<u>-</u>

16. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	49,962
Bank loans	<u>1,667</u>	<u>-</u>
	<u>1,667</u>	<u>49,962</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>4,000</u>	<u>-</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>12,000</u>	<u>-</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	<u>2,333</u>	<u>-</u>

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	19,509	83,176
Between one and five years	5,000	9,375
	<u>24,509</u>	<u>92,551</u>

18. MOVEMENT IN FUNDS

	At 1/4/20	Net movement in funds	At 31/3/21
	£	£	£
Unrestricted funds			
General fund	(54,312)	157,306	102,994
TOTAL FUNDS	<u>(54,312)</u>	<u>157,306</u>	<u>102,994</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	429,612	(272,306)	157,306
TOTAL FUNDS	<u>429,612</u>	<u>(272,306)</u>	<u>157,306</u>

Comparatives for movement in funds

	At 1/4/19	Net movement in funds	At 31/3/20
	£	£	£
Unrestricted funds			
General fund	614	(54,926)	(54,312)
TOTAL FUNDS	<u>614</u>	<u>(54,926)</u>	<u>(54,312)</u>

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	387,042	(441,968)	(54,926)
TOTAL FUNDS	<u>387,042</u>	<u>(441,968)</u>	<u>(54,926)</u>

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

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	614	102,380	102,994
TOTAL FUNDS	<u>614</u>	<u>102,380</u>	<u>102,994</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	816,654	(714,274)	102,380
TOTAL FUNDS	<u>816,654</u>	<u>(714,274)</u>	<u>102,380</u>

19. RELATED PARTY DISCLOSURES

Wendy Watson

(Wendy Watson is a subscriber member of the charity and trustee).

During the year, fees of £14,300 were paid to Wendy Watson for her role as helpline advisor. No remuneration was paid for her role as trustee.

As at 31 March 2021, Wendy Watson was owed £3,652 (2020 - £55,374) in respect of running costs paid on the charities behalf. This amount is repayable on demand.

Rebecca Measures

(Rebecca is Wendy Watson's daughter).

Rebecca Measures was paid by the charity as a fundraiser and campaigner until 27 June 2019. The fundraising costs of £Nil (2020 - £2,043) and campaigning costs of £Nil (2020 - £2,043) relate to her services and expenses.

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

19. RELATED PARTY DISCLOSURES - continued

Rebecca continues as a volunteer with a passion to raise awareness and planning fundraising activities.

20. CHARITY STATUS

The charity is a company limited by guarantee and consequently does not have share capital. Each member is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of it being wound up.

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts and donations	1,416	8,453
Donations from companies and trusts	1,000	39,525
Donations from individuals	-	31,240
	2,416	79,218
Other trading activities		
Charity shop income	103,703	270,378
Other income		
Fundraising	8,498	31,996
Other income	26,026	2,862
Covid 19 Council Grants	220,768	-
JRS grant income	68,201	2,588
	323,493	37,446
Total incoming resources	429,612	387,042
EXPENDITURE		
Raising donations and legacies		
Fundraising events - balls etc	219	7,713
Contracted fundraiser	-	2,043
	219	9,756
Other trading activities		
Purchases	2,233	46,460
Wages	54,488	88,455
Social security	-	1,897
Pensions	549	868
Rent and rates	47,888	58,746
Light, heat, and insurance	8,251	13,484
Cost of collections	973	1,000
Repairs and maintenance	933	968
Sundry	1,869	3,886
Travel and subsistence	7,417	15,755
Printing, postage, stationery	2,371	2,840
Depreciation on fixtures and fittings	2,301	7,372
Depreciation on motor vehicles	1,443	-
Stock movement	-	(8,062)
	130,716	233,669
Finance costs		
Bank charges and cardnet	2,653	5,925
Carried forward	2,653	5,925

This page does not form part of the statutory financial statements

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
Finance costs		
Brought forward	2,653	5,925
Bank interest	429	4,880
	3,082	10,805
Charitable activities		
Trustees' fees	14,300	-
Helpline/Campaigning Staff Wages	54,488	88,437
Helpline/Campaigning Staff social security costs	-	1,897
Helpline/Campaigning Staff pensions costs	549	868
Rent and rates	47,888	58,746
Light, heat and insurance	8,251	13,485
Telephone	4,883	5,229
Advertising	140	-
Campaigning raising awareness	-	3,413
Repairs and maintenance	933	968
Accountancy fees	2,438	3,500
Legal and professional fees	1,324	5,372
Bookkeeping services	3,095	5,823
	138,289	187,738
Total resources expended	272,306	441,968
Net income/(expenditure)	157,306	(54,926)