

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 2022
FOR
NATIONAL HEREDITARY BREAST CANCER
HELPLINE
(A COMPANY LIMITED BY GUARANTEE)

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10 to 11
Cash Flow Statement	12
Notes to the Cash Flow Statement	13
Notes to the Financial Statements	14 to 23
Detailed Statement of Financial Activities	24 to 25

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2022**

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 2022

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 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 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.
4. Providing the social network facility of support as this now seems to be an important signpost route that people rely upon.

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. Signposting to all our facilities

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; although since the pandemic the groups have been much more active online and remained that way. The Leicester Birmingham group however, is very active in actual face to face meetings - approximately every 6-8 weeks on a Sunday lunchtime. 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. The extra group - Tamoxifen and Side Effects which was added 2 years ago 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. This group has continued to expand during 21/22 and accepts new requests to join on a daily basis. It has become an important feature of the Helpline facilities.

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.

NATIONAL HEREDITARY BREAST CANCER HELPLINE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Significant activities

The helpline service is available 24hrs every day through social media, and 9am until 8pm by telephone. Emails are answered throughout a 24 hour period. The Helpline has identified other volunteers by way of training courses to help lead other groups around the UK.

The helpline continued its activities throughout 2021/22. Its role still of paramount importance to those using it, even more so due to the lack of NHS services available, and the backlog that has resulted through the pressures on all services. 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.

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.breastcancerogenetics.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. Details of remuneration received for Wendy Watson's role as Helpline Advisor can be found in Note 8.

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.

NATIONAL HEREDITARY BREAST CANCER HELPLINE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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. These have now ceased but are still available for viewing on our Facebook page,

Fundraising activities

The annual charity ball was held on 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. We also have a further partner, MV clothing who are contributing £18k per annum.

We have also joined the Fundraising Regulator

Investment performance

The charity has no investments.

NATIONAL HEREDITARY BREAST CANCER HELPLINE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

The effects of 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 have all now been 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 charity suffered in 2020 along with many other charities and businesses due to Covid-19. However government grants and furlough payments enabled the charity to remain viable. In 2021/22 the charity 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.

FINANCIAL REVIEW

Financial position

At 31 March 2022 the charity had unrestricted surplus funds of £120,472 (2021: £102,994).

The charity successfully returned to a surplus position in 2021. The support received from council grants greatly improved our financial position enabling us to repay the bank overdraft and also Wendy Watson for the rolling loan agreed.

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.

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 balances are £20k in credit at all times.

NATIONAL HEREDITARY BREAST CANCER HELPLINE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Going concern

The charity is in a sound financial position and offers 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 is reliant on ongoing trading activities and donations for its continued existence. Total charity shop income in 2022 was £276,943, a significant increase in income when compared to 2021 when we only raised £103,703. 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.

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 continued 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 2022 our venues now comprise:

Rotherham
Matlock
Morley
Ilkeston
Doncaster
Hasland Warehouse

The charity will receive extra income next year from MV Clothing of £18k per annum. This commenced in April 2022.

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.

NATIONAL HEREDITARY BREAST CANCER HELPLINE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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.

Key management remuneration

Key management includes Wendy Watson and all trustees. Wendy Watson was working on a self-employed consultancy basis until July 2021 but received no salary in the year ended 31 March 2021. Details of trustees' payments are included in Note 8.

No other trustees received remuneration in the period.

Key changes in management and trustees

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 2022 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 2022.

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.

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

21 December 2022

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	1,525	2,416
Other trading activities	3	276,943	103,703
Other income	4	62,161	323,493
Total		340,629	429,612
EXPENDITURE ON			
Raising funds	5	182,826	134,017
Charitable activities	6		
Helpline costs		4,159	4,983
Campaigning and raising awareness		117,138	108,749
Activity support costs		19,028	24,557
Total		323,151	272,306
NET INCOME		17,478	157,306
RECONCILIATION OF FUNDS			
Total funds brought forward		102,994	(54,312)
TOTAL FUNDS CARRIED FORWARD		120,472	102,994
CONTINUING OPERATIONS			
All income and expenditure has arisen from continuing activities.			

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**BALANCE SHEET
31 MARCH 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	11	31,790	18,322
CURRENT ASSETS			
Stocks	12	133,525	145,605
Debtors	13	8,954	11,467
Cash at bank and in hand		21,497	59,062
		163,976	216,134
CREDITORS			
Amounts falling due within one year	14	(49,556)	(113,129)
NET CURRENT ASSETS		114,420	103,005
TOTAL ASSETS LESS CURRENT LIABILITIES		146,210	121,327
CREDITORS			
Amounts falling due after more than one year	15	(25,738)	(18,333)
NET ASSETS		120,472	102,994
FUNDS	19		
Unrestricted funds		120,472	102,994
TOTAL FUNDS		120,472	102,994

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 2022**

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 2022 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 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	(29,991)	124,876
Interest paid		(196)	(429)
Interest element of hire purchase payments paid		(379)	-
Net cash (used in)/provided by operating activities		<u>(30,566)</u>	<u>124,447</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(19,995)</u>	<u>(17,321)</u>
Net cash used in investing activities		<u>(19,995)</u>	<u>(17,321)</u>
Cash flows from financing activities			
Capital repayments in year		<u>12,996</u>	-
Net cash provided by financing activities		<u>12,996</u>	-
Change in cash and cash equivalents in the reporting period		<u>(37,565)</u>	107,126
Cash and cash equivalents at the beginning of the reporting period		<u>59,062</u>	<u>(48,064)</u>
Cash and cash equivalents at the end of the reporting period		<u><u>21,497</u></u>	<u><u>59,062</u></u>

The notes form part of these financial statements

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	17,478	157,306
Adjustments for:		
Depreciation charges	6,527	3,744
Interest paid	196	429
Interest element of hire purchase and finance lease rental payments	379	-
Decrease in stocks	12,080	-
Decrease/(increase) in debtors	2,513	(1,590)
Decrease in creditors	(69,164)	(35,013)
Net cash (used in)/provided by operations	(29,991)	124,876

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

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	59,062	(37,565)	21,497
	59,062	(37,565)	21,497
Debt			
Finance leases	-	(14,663)	(14,663)
Debts falling due within 1 year	(1,667)	(2,333)	(4,000)
Debts falling due after 1 year	(18,333)	4,000	(14,333)
	(20,000)	(12,996)	(32,996)
Total	39,062	(50,561)	(11,499)

NATIONAL HEREDITARY BREAST CANCER HELPLINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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 £120,472 (2021 - £102,994). In the year the charity has received government grants for furloughed staff under the job retention scheme amounting to £17,009 (2021 - £68,201).

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 2022**

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

	2022	2021
	£	£
Gifts and donations	1,525	1,416
Donations from companies and trusts	-	1,000
	<hr/>	<hr/>
	1,525	2,416
	<hr/>	<hr/>

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Charity shop income	276,943	103,703

4. OTHER INCOME

	2022	2021
	£	£
Fundraising	14,224	8,498
Other income	594	26,026
Covid 19 Council Grants	30,334	220,768
JRS grant income	17,009	68,201
	62,161	323,493

Fundraising income of £14,224 (2021 - £8,498) 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

	2022	2021
	£	£
Fundraising events - balls etc	7,193	219

Other trading activities

	2022	2021
	£	£
Purchases	1,584	2,233
Stock movement	12,080	-
Trustees' remuneration etc	18,473	-
Staff costs	69,975	55,037
Rent and rates	31,094	47,888
Light, heat, and insurance	12,332	8,251
Cost of collections	-	973
Repairs and maintenance	1,494	933
Sundry	4,843	1,869
Travel and subsistence	10,957	7,417
Printing, postage, stationery	1,623	2,371
Depreciation	6,527	3,744
	170,982	130,716

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

5. RAISING FUNDS - continued

Finance costs

	2022	2021
	£	£
Bank charges and cardnet	4,076	2,653
Interest payable and similar charges	575	429
	<u>4,651</u>	<u>3,082</u>
Aggregate amounts	<u>182,826</u>	<u>134,017</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	4,159
Campaigning and raising awareness	117,138
Activity support costs	19,028
	<u>140,325</u>

7. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	6,527	3,744
Independent examiners fee	2,950	2,950
	<u>9,477</u>	<u>6,694</u>

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

8. TRUSTEES' REMUNERATION AND BENEFITS

	2022	2021
	£	£
Trustees' salaries	17,500	-
Trustees' fees	10,000	14,300
Trustees' social security	973	-
	<u>28,473</u>	<u>14,300</u>

Trustees' fees were paid to Wendy Watson for her role as helpline advisor. Wendy Watson received £10,000 (2021 - £14,300) trustees' fees while was working on a self-employed contractor basis.

Since August 2021 Wendy Watson has been employed by the charity and received a salary of £17,500 (2021 - £nil) for her position of helpline advisor .

No remuneration was paid to Wendy Watson for her role as trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	164,647	123,276
Social security costs	2,486	-
Other pension costs	1,293	1,098
	<u>168,426</u>	<u>124,374</u>

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

	2022	2021
	16	13

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	2,416
Other trading activities	103,703
Other income	323,493
Total	<u>429,612</u>
EXPENDITURE ON	
Raising funds	134,017

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
Helpline costs	4,983
Campaigning and raising awareness	108,749
Activity support costs	24,557
Total	<u>272,306</u>
NET INCOME	157,306
RECONCILIATION OF FUNDS	
Total funds brought forward	(54,312)
TOTAL FUNDS CARRIED FORWARD	<u><u>102,994</u></u>

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2021	71,696	33,921	105,617
Additions	-	19,995	19,995
At 31 March 2022	<u>71,696</u>	<u>53,916</u>	<u>125,612</u>
DEPRECIATION			
At 1 April 2021	69,252	18,043	87,295
Charge for year	1,063	5,464	6,527
At 31 March 2022	<u>70,315</u>	<u>23,507</u>	<u>93,822</u>
NET BOOK VALUE			
At 31 March 2022	<u>1,381</u>	<u>30,409</u>	<u>31,790</u>
At 31 March 2021	<u><u>2,444</u></u>	<u><u>15,878</u></u>	<u><u>18,322</u></u>

The net carrying amount of tangible assets includes the following amounts in respect of assets held under finance leases and hire purchase contracts:

	2022 £	2021 £
Motor Vehicles	<u><u>17,995</u></u>	<u><u>-</u></u>

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

12. STOCKS

	2022	2021
	£	£
Stocks	133,525	145,605

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	-	399
Other debtors	619	-
Prepayments and accrued income	8,335	11,068
	8,954	11,467

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 16)	4,000	1,667
Hire purchase (see note 17)	3,258	-
Trade creditors	8,057	63,351
Social security and other taxes	11,228	12,851
VAT	5,481	6,896
Wages and salaries control	-	6,868
Other creditors	9,056	3,652
Pensions control	266	180
Accruals	8,210	17,664
	49,556	113,129

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

	2022	2021
	£	£
Bank loans (see note 16)	14,333	18,333
Hire purchase (see note 17)	11,405	-
	25,738	18,333

16. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank loans	4,000	1,667
Amounts falling between one and two years:		
Bank loans	4,000	4,000
Amounts falling due between two and five years:		
Bank loans	10,333	12,000

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

16. LOANS - continued

	2022	2021
	£	£
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans	-	2,333

17. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	2022	2021
	£	£
Net obligations repayable:		
Within one year	3,258	-
Between one and five years	11,405	-
	14,663	-
	14,663	-
	Non-cancellable operating leases	
	2022	2021
	£	£
Within one year	6,417	19,509
Between one and five years	-	5,000
	6,417	24,509
	6,417	24,509

18. SECURED DEBTS

The following secured debts are included within creditors:

	2022	2021
	£	£
Hire purchase contracts	14,663	-
	14,663	-

Hire purchase creditors are secured on the assets acquired under the contract.

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

19. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	102,994	17,478	120,472
TOTAL FUNDS	<u>102,994</u>	<u>17,478</u>	<u>120,472</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	340,629	(323,151)	17,478
TOTAL FUNDS	<u>340,629</u>	<u>(323,151)</u>	<u>17,478</u>

Comparatives for 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>

Comparative 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>

**NATIONAL HEREDITARY BREAST CANCER
HELPLINE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

20. RELATED PARTY DISCLOSURES

Wendy Watson

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

During the year, fees of £10,000 (2021 - £14,300) were paid to Wendy Watson for her role as helpline advisor.

Since August 2021 Wendy received a salary for her position as helpline advisor. During the year Wendy received wages of £17,500 (2021 - £nil).

No remuneration was paid for her role as trustee.

As at 31 March 2022, Wendy Watson was owed £9,056 (2021 - £3,652) in respect of running costs paid on the charities behalf. This amount is repayable on demand.

21. 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 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts and donations	1,525	1,416
Donations from companies and trusts	-	1,000
	1,525	2,416
Other trading activities		
Charity shop income	276,943	103,703
Other income		
Fundraising	14,224	8,498
Other income	594	26,026
Covid 19 Council Grants	30,334	220,768
JRS grant income	17,009	68,201
	62,161	323,493
Total incoming resources	340,629	429,612
EXPENDITURE		
Raising donations and legacies		
Fundraising events - balls etc	7,193	219
Other trading activities		
Purchases	1,584	2,233
Trustees' salaries	17,500	-
Trustees' social security	973	-
Wages	68,573	54,488
Social security	756	-
Pensions	646	549
Rent and rates	31,094	47,888
Light, heat, and insurance	12,332	8,251
Cost of collections	-	973
Repairs and maintenance	1,494	933
Sundry	4,843	1,869
Travel and subsistence	10,957	7,417
Printing, postage, stationery	1,623	2,371
Depreciation on fixtures and fittings	1,063	2,301
Depreciation on motor vehicles	5,464	1,443
Stock movement	12,080	-
	170,982	130,716
Finance costs		
Bank charges and cardnet	4,076	2,653
Carried forward	4,076	2,653

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 2022**

	2022 £	2021 £
Finance costs		
Brought forward	4,076	2,653
Bank interest	-	429
Bank loan interest	196	-
Hire purchase interest	379	-
	4,651	3,082
Charitable activities		
Trustees' fees	10,000	14,300
Helpline/Campaigning Staff Wages	68,574	54,488
Helpline/Campaigning Staff social security costs	757	-
Helpline/Campaigning Staff pensions costs	647	549
Rent and rates	31,094	47,888
Light, heat and insurance	12,332	8,251
Telephone	4,159	4,883
Advertising	-	140
Campaigning raising awareness	2,240	-
Repairs and maintenance	1,494	933
Accountancy fees	2,950	2,438
Legal and professional fees	1,238	1,324
Bookkeeping services	4,840	3,095
	140,325	138,289
Total resources expended	323,151	272,306
Net income	17,478	157,306