

# WORCESTERSHIRE BREAST UNIT HAVEN

England & Wales · Charity number 1171155

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [10001383](#)

**Registered** 2017-01-17

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Worcestershire Breast Unit  
Charles Hastings Way  
Worcester  
WR5 1DD

**Phone** 01905733786

**Website** [www.worcsbreastunithaven.com](http://www.worcsbreastunithaven.com)

## Activities

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**Objects:** THE CHARITY'S OBJECTS ARE SPECIFICALLY RESTRICTED TO: 4.1 THE RELIEF IN CASES OF MEDICAL, FINANCIAL, EMOTIONAL OR PRACTICAL NEED OF:4.1.1 ANYONE NORMALLY RESIDENT IN WORCESTERSHIRE AND/OR UNDER THE CARE OF THE WORCESTERSHIRE ACUTE HOSPITALS NHS TRUST (OR ANY SUCCESSOR BODY) WHO HAS SUFFERED, OR IS SUFFERING OR IS AT RISK OF SUFFERING FROM CANCER OF THE BREAST ("BREAST CANCER PATIENTS") AND 4.1.2 THE FAMILIES AND DEPENDENTS OF BREAST CANCER PATIENTS (INCLUDING FORMER PATIENTS AND DECEASED PATIENTS).4.2 TO PROMOTE FOR THE PUBLIC BENEFIT, HEALTH AND THE RELIEF OF SICKNESS BY SUPPORTING SCIENTIFIC RESEARCH INTO THE CAUSES OF CANCER OF THE BREAST AND THE TREATMENT AND CARE OF BREAST CANCER PATIENTS ON TERMS THAT THE USEFUL RESULTS OF SUCH RESEARCH ARE PUBLISHED.4.3 TO OTHERWISE RELIEVE SICKNESS BY PREVENTING OR TREATING ILLNESS RELATED TO CANCER OF THE BREAST IN WORCESTERSHIRE.4.4 THE PROMOTION OF EDUCATION OF THE PUBLIC IN WORCESTERSHIRE IN RELATION TO THE PREVENTION, TREATMENT AND ALLEVIATION OF CANCER OF THE BREAST.

**Activities:** The charity provides support in cases of medical, financial emotional or practical need for:- Anyone resident in Worcestershire who are suffering from or at risk of suffering from Breast Cancer- Their families and dependants- To support scientific research into the causes of breast cancer and publish results that are useful- To otherwise relieve sickness by prevention or treatment

## Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

## Geography

- Worcestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£255,624	£309,135	-	-
2024-02-29	£212,119	£277,021	-	-
2023-02-28	£153,625	£138,700	-	-
2022-02-28	£229,382	£63,663	-	-
2021-02-28	£187,263	£65,662	-	-

## Trustees

Name	Role	Appointed
DAWN EMMA OLIVER		2016-01-30
Dr Penelope Haggett		2024-10-24
FIONA ELIZABETH CHARNY		2016-01-30
Lorraine Preece		2019-08-31
Natalie Jane Wurml		2026-03-04
Nicola Jayne O'Hara		2023-11-30
Patricia Louise Dunn-Massey		2025-04-07
Steven Thrush		2016-01-30

**WORCESTERSHIRE BREAST UNIT HAVEN**

England & Wales - Charity number 1171155

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# Accounts

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Company registration number: 10001383

Charity registration number: 1171155

# Worcestershire Breast Unit Haven

(A company limited by guarantee)

Annual Report and Financial Statements  
for the Year Ended 28 February 2025

MG Group (Professional Services) Limited  
Chartered Accountants  
166 College Road  
Harrow  
Middlesex  
HA1 1BH

# Worcestershire Breast Unit Haven

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## **Worcestershire Breast Unit Haven**

### **Reference and Administrative Details**

#### **Trustees**

Mrs F E Charny, Company Director  
Mrs S E Malin, Chartered Accountant  
Ms D E Oliver, Solicitor  
Mrs L Preece, Company Director  
S Thrush, Surgeon  
Lady A J Winnington, Special Needs Teacher  
Nicola O'Hara, Lead Breast Care Nurse  
Ms P L Dunn-Massey, Chartered Accountant  
Dr P Haggett, Consultant Breast Radiologist

#### **Principal Office**

Worcestershire Breast Unit  
Charles Hastings Way  
Worcester  
WR5 1DD  
The charity is incorporated in England & Wales.

**Company Registration Number** 10001383 (England and Wales)

**Charity Registration Number** 1171155

#### **Solicitors**

Harrison Clark Rickerbys  
5 Deansway  
WR1 2JG

#### **Bankers**

Handelsbanken  
Suite 5, Brook Court,  
Whittington Hall, Whittington Road  
Worcester  
WR5 2RX

#### **Independent Examiner**

Gavin Fernandes FCA, CTA  
MG Group (Professional Services) Ltd  
Chartered Accountants & Registered Auditors  
166 College Road  
Harrow  
Middlesex  
HA1 1BH

# Worcestershire Breast Unit Haven

## Trustees' Report

The trustees, who are directors for the purposes of company law, 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).

### Objectives and activities

#### *Objects and aims*

Worcestershire Breast Unit Haven (WBUH) started as a new charity on 1st March 2016. WBUH was founded to raise funds for ongoing support of breast cancer patients and their families in Worcestershire. The Charity's objectives are to provide support in cases of medical, financial, emotional or practical need for:

- Anyone resident in Worcestershire or under the care of Worcestershire Hospitals NHS Trust (WHNHST) who are suffering from or at risk of suffering from breast cancer
- Their families and dependents
- To support scientific research into the causes of breast cancer and publish results that are useful
- To otherwise relieve sickness by prevention or treatment
- To promote education of the public in relation to prevention and treatment.

### *Objectives, strategies and activities*

#### **Significant activities**

The year 2024/2025

The team continues to concentrate on building and developing the level of support which the charity offers to those going through treatment for breast cancer. Areas of focus have included:

- Continuing to build our complementary therapy offering, ensuring that services are as accessible as possible to patients, wherever they are based in Worcestershire. This is achieved by developing relationships with therapists across the county, for the 9 approved therapies which WBUH offers. Complementary therapies have proven emotional and physical benefits for patients, and include lymphatic massage, acupuncture, scar tissue therapy, and reflexology to name a few. These are not funded by the NHS and can be expensive and therefore prohibitive for patients.
- Development of our support for secondary breast cancer patients, through the introduction of a dedicated support group which meets quarterly in different locations around the county.
- Continued support of the Hydrotherapy course which has been a significant addition to our support services. This is a very popular course, with proven success stories and excellent feedback
- Sourcing, creating and funding Chemotherapy Patient Care Packs, for which we continue to receive very positive feedback.
- Funding New Patient Packs for those newly diagnosed
- Support packs for children
- Building strong relationships with the other breast cancer support groups within the county - in Kidderminster, Malvern, Evesham and Redditch

# Worcestershire Breast Unit Haven

## Trustees' Report

In addition to this we continued to provide funds for:

- Monthly Support Group (including refreshments to ensure accessibility for all)
- Mastectomy bras
- Nipple tattooing
- Wigs for those unable to afford them
- Training for NHS staff that is deemed important but is not funded by the NHS
- Regular group support sessions
- Capital purchases to promote the charity's objectives where funding is not the responsibility of the NHS

There continues to be a strong focus on engaging with local businesses by offering Breast Health talks with a member of the Breast Clinical Team. These talks have been very popular with businesses, and in return they have held fundraising events supporting the charity during Breast Cancer Awareness Month. This initiative has led to stronger corporate relationships and further awareness of our charity as the local breast cancer charity for the county.

We have used a similar model to develop and strengthen relationships with the WI network in Worcestershire (comprising approx. 100 individual WIs), resulting in a number of local fundraising activities and WBUH being invited to talk at the Worcestershire Federation of Women's Institutes' AGM as one of two guest speakers.

We held our Wellbeing event in October, inviting patients to meet with support service providers and find out more about the level of support they can access through the charity.

The team have also taken on the organisation and delivery of a number of smaller fundraising activities including 2 x Brunch events, 1 x Wild Swim event, and new events including a Soundbath event, and our very first Firewalk fundraiser, which raised over £20,000. The charity's third 'Perfectly Pink Ball' 2024 celebrated Breast Cancer Awareness Month and raised £36,200.

Finally, the team worked alongside a local photographer to produce a WBUH Charity Calendar for 2025. The photographer generously gave her time for free, taking beautiful images of current and former patients. The calendar went on sale for £10 and raised over £12,000.

## Worcestershire Breast Unit Haven

### Trustees' Report

#### **Public benefit**

The Trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### **Volunteers**

All the Trustees are volunteers and claim no remuneration.

WBUH is fortunate to have a very dedicated group of loyal supporters who give of their time to raise funds for the charity. The strategy is to support others to fund raise for us. Without the many dedicated volunteers, WBUH would not be able to offer the breadth of support to our beneficiaries.

#### **Achievements and performance**

##### **Charitable Activities**

During the year we raised just over £255,000.

In the period we have spent over £187,000 on our charitable purposes which included funding the following items:

- £50,167 towards a dedicated Metastatic Breast Care Nurse\*
- £73,580 in providing support for patients which included the support group meetings, pilates, mindfulness, Nordic walking, gym rehabilitation etc
- £31,038 funding Complementary Therapies
- £12,024 towards Margin Probe equipment to support an innovative breast surgery pilot
- £9,841 funding chemotherapy care support packages, new patient packs and funding children's cancer care kits to support children of those diagnosed with breast cancer
- £3,960 funding mastectomy bras
- £1,825 funding a taxi service for those who are in desperate need and cannot get to an appointment via public or hospital transport
- £3,993 on unit ambience including artwork, music licences and water

We spent circa £115,000 on fundraising costs, and circa £6,800 for our general administrative costs. This includes costs of running events such as the ball and firewalk events as well as costs for staff, recruitment, PR, marketing, online donation site fees, flyers, P.O. Box, e.t.c.

# Worcestershire Breast Unit Haven

## Trustees' Report

### **Fundraising activities**

Our aim is primarily to support others to fundraise for us, however in the years post-covid we have found both organising events such as the ball, and also facilitating events where participants obtain sponsorship for taking part, has helped to boost our fundraising opportunities significantly over the course of the fundraising year.

Some of the key events we organised or facilitated included:

- WBUH Perfectly Pink Ball which raised £36,200
- WBUH Firewalk which raised approx. £21,000
- WBUH Calendar which raised approx. £12,000

Some fantastic events were organised by supporters during the year which included:

- Annual Pink October raising just over £7,000
- Bosom Friends Support Group Elvis tribute night which raised approx. £2,000
- Abberley Village Hall Coffee morning which raised £1,650

The above events are in addition to the host of other events run throughout the year by our supporters.

We also received a generous Trust donation of £20,000 from a long-term supporter of the charity.

### **Financial review**

#### ***Principal funding sources***

Our principal funding comes from events run by WBUH as well as those run by our supporters, together with trust grants and the many donations received.

#### ***Policy on reserves***

Given the inherent uncertainty in fundraising income and the need to ensure continuity of service, the Trustees have agreed that the charity should aim to retain a reserve of circa £72,000 to cover future overheads and known liabilities. This is considered adequate to enable the charity to meet its commitments and take appropriate action to manage cash flow as necessary depending upon varying fundraising levels. This reserve forms part of the general reserve.

The charity holds the following restricted reserves:

- Garden fund £1,931.08. These funds have been donated for the design and maintenance of the garden.
- New build fund £115,750. These funds have been donated for the new build project.

# Worcestershire Breast Unit Haven

## Trustees' Report

### **Plans for future periods**

#### ***Aims and key objectives for future periods***

The WBUH Charity plans to continue to develop the range of Support Services offered to those going through treatment. This includes the introduction of Walking Tennis, focusing on gentle movements, building confidence and increasing mobility.

We plan to hold more information sessions for patients – including a Lymphoedema Awareness evening, as well as a Menopause evening later in the year, focusing on the very specific menopausal experience of breast cancer patients.

We will be increasing our support for secondary breast cancer patients, with unique Look Good Feel Better sessions arranged solely for those with a stage 4 breast cancer diagnosis. We will also set up a separate small-group PT course for secondary breast cancer patients.

The charity is funding a 'Pre-Hab' trial which will commence later this year. 5 patients who are awaiting DIEP reconstructive surgery will take part in a 12-week exercise programme, with the aim to improve their fitness, strength and stamina before surgery. The hope is that this could reduce recovery time following surgery, and reduce the risk of potential complications. Comprehensive research will be done before and after the trial to assess its effectiveness.

We will continue to look at how we can increase access to our services, especially to those in the outer areas of the county. This will include offering support coffee mornings and other events during the year in different locations, e.g. Tenbury Wells. We will also assess the possibility of adding more support options online, such as a Pink Ribbon Pilates class and a nutrition course.

We continue to raise the profile of the charity as Worcestershire's local breast cancer charity and to continue to organise and run a number of different fundraising activities each year which set us apart from other charities.

In particular this year, we are planning a number of fundraising challenges under the banner of 'Beat the Elements' – including a second firewalk, a skydive, plus our first ever charity abseil. We are also a charity partner with Worcester City Runs for the first time, for their 10k and half-marathon event.

Finally, we will begin looking towards 2026 and plans for the charity's 10-year anniversary.

### **Structure, governance and management**

#### ***Governing document***

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. The Governing Document is dated 11 November 2025. By operation of law, all Trustees are Directors under the Companies Act 2006 and all Directors are Trustees under charities legislation and have responsibilities, as such, under both company and charity legislation.

## Worcestershire Breast Unit Haven

### Trustees' Report

#### ***Recruitment and appointment of trustees***

The Trustees may appoint a person who is willing to act as a Trustee. In selecting individuals for appointment, the Trustees have regard to the skills, knowledge and experience needed for the effective administration of the Charity.

Trustees are appointed for a three-year term of office and can be re-appointed for further terms by the Directors. Where Trustees have been in office for a term exceeding nine years, any reappointment is subject to a particularly rigorous review and takes into account the need for progressive refreshing of the board.

Under the charity's constitution, a nominated representative of the Consultant Breast Surgeons holds the position of Trustee ex officio.

#### ***Organisational structure***

The charity has nine Trustees. Dr. Penelope Haggett was appointed on 24th October 2024 and Louise Dunn-Massey was appointed on 7th April 2025.

We are a small but perfectly formed team consisting of one full-time and three part-time paid staff:

- Support Services Executive (37.5 hrs pw)
- Charity Director (30 hrs pw)
- Support Services Manager (24 hrs pw)
- Administrator (20 hrs pw)

We engage a freelance PR specialist who works on our social media, PR and corporate fundraising (22.5 hrs pw).

Staff have a weekly touch base meeting which the Chair of Trustees attends, a quarterly strategy meeting and an annual away day in which Trustees are involved.

#### **ACKNOWLEDGEMENTS**

We would like to acknowledge the efforts of all our supporters, and our volunteers. Each and every donation and every event run by them is appreciated.

The annual report was approved by the trustees of the charity on 13 November 2025 and signed on its behalf by:



Mrs F E Charny  
Trustee

## Worcestershire Breast Unit Haven

### Statement of Trustees' Responsibilities


The trustees (who are also the directors of Worcestershire Breast Unit Haven for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 13 November 2025 and signed on its behalf by:



Mrs F E Charny  
Trustee

## Worcestershire Breast Unit Haven

### Independent Examiner's Report to the trustees of Worcestershire Breast Unit Haven

I report to the charity trustees on my examination of the accounts of the charity for the year ended 28 February 2025 which are set out on pages 10 to 21.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Worcestershire Breast Unit Haven (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 Worcestershire Breast Unit Haven 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.

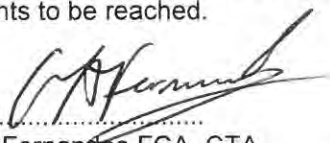
#### Independent examiner's statement

Since Worcestershire Breast Unit Haven's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , 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 Worcestershire Breast Unit Haven 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.

  
.....  
Gavin Fernandes FCA, CTA  
MG Group (Professional Services) Ltd  
Chartered Accountants

166 College Road  
Harrow  
Middlesex  
HA1 1BH

Date:..... 17/11/25 .....

## Worcestershire Breast Unit Haven

### Statement of Financial Activities for the Year Ended 28 February 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	222,490	20,000	242,490	207,437
Other trading activities	4	12,569	-	12,569	3,974
Investment income	5	529	36	565	708
Total income		<u>235,588</u>	<u>20,036</u>	<u>255,624</u>	<u>212,119</u>
<b>Expenditure on:</b>					
Raising funds	6	(115,239)	-	(115,239)	(113,360)
Charitable activities		(177,830)	(9,329)	(187,159)	(153,705)
Other expenditure	7	(6,737)	-	(6,737)	(9,956)
Total expenditure		<u>(299,806)</u>	<u>(9,329)</u>	<u>(309,135)</u>	<u>(277,021)</u>
Net (expenditure)/income		<u>(64,218)</u>	<u>10,707</u>	<u>(53,511)</u>	<u>(64,902)</u>
Net movement in funds		(64,218)	10,707	(53,511)	(64,902)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>301,344</u>	<u>120,035</u>	<u>421,379</u>	<u>486,281</u>
Total funds carried forward	14	<u>237,126</u>	<u>130,742</u>	<u>367,868</u>	<u>421,379</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2024 is shown in note 14.

**Worcestershire Breast Unit Haven**  
**(Registration number: 10001383)**  
**Balance Sheet as at 28 February 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	10	608	1,453
<b>Current assets</b>			
Stocks	11	-	3,688
Debtors	12	3,141	1,310
Cash at bank and in hand		<u>396,139</u>	<u>419,451</u>
		399,280	424,449
<b>Creditors: Amounts falling due within one year</b>	13	<u>(32,020)</u>	<u>(4,523)</u>
<b>Net current assets</b>		<u>367,260</u>	<u>419,926</u>
<b>Net assets</b>		<u>367,868</u>	<u>421,379</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		130,742	120,035
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>237,126</u>	<u>301,344</u>
<b>Total funds</b>	14	<u>367,868</u>	<u>421,379</u>

For the financial year ending 28 February 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

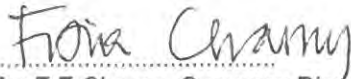
Directors' responsibilities:

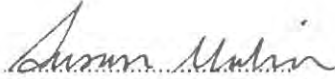
- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

**Worcestershire Breast Unit Haven**  
**(Registration number: 10001383)**  
**Balance Sheet as at 28 February 2025**

The financial statements on pages 10 to 21 were approved by the trustees, and authorised for issue on 13 November 2025 and signed on their behalf by:

  
Mrs F E Charny, Company Director  
Trustee

  
Mrs S E Malin, Chartered Accountant  
Trustee

## Worcestershire Breast Unit Haven

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

#### 1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

Worcestershire Breast Unit Haven meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Income and endowments

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

##### 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.

## Worcestershire Breast Unit Haven

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

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Raising funds**

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

#### **Charitable activities**

Charitable 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 necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage

#### **Governance costs**

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £250 or more are initially recorded at cost

#### **Depreciation and amortisation**

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:

## Worcestershire Breast Unit Haven

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture, Fixture & Equipment	25% Straight line method

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### 3 Income from donations and legacies

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2025</b>	<b>Total February 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies;				
Donation from individuals, corporate and trust funds	222,490	20,000	242,490	207,437
	<u>222,490</u>	<u>20,000</u>	<u>242,490</u>	<u>207,437</u>

## Worcestershire Breast Unit Haven

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

#### 4 Income from other trading activities

	Unrestricted funds £	Total 2025 £	Total February 2024 £
Other income from other trading activities	12,569	12,569	3,974
	12,569	12,569	3,974

#### 5 Investment income

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Interest receivable and similar income;				
Interest receivable on bank deposits	529	36	565	708
	529	36	565	708

#### 6 Raising funds

##### Raising donations and legacies

	February 2025 £	February 2024 £
Cost of seeking donations	2,842	3,483
Staff costs	39,576	32,853
Publicity and marketing	37,532	33,631
Fundraising activity costs	25,202	33,974
Purchases	1,407	5,074
Wages and salaries - support	8,680	8,033
Closing stock	-	(3,688)
	115,239	113,360

## Worcestershire Breast Unit Haven

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

#### 7 Analysis of support costs

Other resources expended	Unrestricted funds	Total 2025	Total 2024
	General £	£	£
Sundry Expenses	210	210	368
IT Expenses	479	479	505
Depreciation	845	845	919
Insurance	823	823	787
Printing, Postage and Stationery	1,016	1,016	578
Travel and Subsistence	424	424	569
Accountancy Fees	2,148	2,148	2,124
Professional and Legal Fees	792	792	4,106
	<u>6,737</u>	<u>6,737</u>	<u>9,956</u>

#### 8 Net outgoing resources for the include:

	2025 £	2024 £
Independent examiner fees	1,698	1,724
Depreciation of fixed assets	845	919
	<u>2,543</u>	<u>2,643</u>

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Worcestershire Breast Unit Haven

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

#### 10 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 March 2024	5,948	5,948
At 28 February 2025	<u>5,948</u>	<u>5,948</u>
<b>Depreciation</b>		
At 1 March 2024	4,495	4,495
Charge for the year	845	845
At 28 February 2025	<u>5,340</u>	<u>5,340</u>
<b>Net book value</b>		
At 28 February 2025	<u>608</u>	<u>608</u>
At 29 February 2024	<u>1,453</u>	<u>1,453</u>

#### 11 Stock

	2025 £	2024 £
Stocks	-	3,688

#### 12 Debtors

	2025 £	2024 £
Other debtors	3,141	1,310

#### 13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	29,141	2,100
Other taxation and social security	2,315	1,950
Other creditors	564	473
	<u>32,020</u>	<u>4,523</u>

## Worcestershire Breast Unit Haven

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

#### 14 Funds

	Balance at 1 March 2024 £	Incoming resources £	Resources expended £	Balance at 28 February 2025 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	247,177	235,588	(249,639)	233,126
<i>Designated</i>				
Reserve Breast Care Nurse	54,167	-	(50,167)	4,000
<b>Total Unrestricted funds</b>	<b>301,344</b>	<b>235,588</b>	<b>(299,806)</b>	<b>237,126</b>
<b>Restricted funds</b>				
New Build Fund	117,814	36	(2,100)	115,750
Garden Fund	2,221	-	(290)	1,931
Therapies Fund	-	20,000	(6,939)	13,061
<b>Total restricted funds</b>	<b>120,035</b>	<b>20,036</b>	<b>(9,329)</b>	<b>130,742</b>
<b>Total funds</b>	<b>421,379</b>	<b>255,624</b>	<b>(309,135)</b>	<b>367,868</b>
	<b>Balance at 1 March 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 29 February 2024 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General	274,347	212,041	(239,211)	247,177
<i>Designated</i>				
Reserve Breast Care Nurse	90,000	-	(35,833)	54,167
<b>Total unrestricted funds</b>	<b>364,347</b>	<b>212,041</b>	<b>(275,044)</b>	<b>301,344</b>
<b>Restricted funds</b>				
New Build Fund	119,455	59	(1,700)	117,814
Garden Fund	2,479	19	(277)	2,221
<b>Total restricted funds</b>	<b>121,934</b>	<b>78</b>	<b>(1,977)</b>	<b>120,035</b>
<b>Total funds</b>	<b>486,281</b>	<b>212,119</b>	<b>(277,021)</b>	<b>421,379</b>

## Worcestershire Breast Unit Haven

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

#### 15 Analysis of net assets between funds

	<b>Unrestricted funds</b>		<b>Total funds</b>
	<b>General</b>	<b>Restricted funds</b>	
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	608	-	608
Current assets	268,538	130,742	399,280
Current liabilities	<u>(32,020)</u>	<u>-</u>	<u>(32,020)</u>
Total net assets	<u>237,126</u>	<u>130,742</u>	<u>367,868</u>
	<b>Unrestricted funds</b>		
	<b>General</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>at 29</b>
			<b>February</b>
			<b>2024</b>
			<b>£</b>
Tangible fixed assets	1,453	-	1,453
Current assets	304,414	120,035	424,449
Current liabilities	<u>(4,523)</u>	<u>-</u>	<u>(4,523)</u>
Total net assets	<u>301,344</u>	<u>120,035</u>	<u>421,379</u>

## Worcestershire Breast Unit Haven

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

#### 16 Analysis of net funds

	At 1 March 2024 £	Cash flow £	At 28 February 2025 £
Cash at bank and in hand	419,451	(23,312)	396,139
Net debt	419,451	(23,312)	396,139
	419,451	(23,312)	396,139

	At 1 March 2023 £	Cash flow £	At 29 February 2024 £
Cash at bank and in hand	482,800	(63,349)	419,451
Net debt	482,800	(63,349)	419,451
	482,800	(63,349)	419,451

#### 17 Related party transactions

During the year, the charity made the following related party transactions:

Payment of £2,100 was made to Luke Thrush, brother of trustee Mr Stephen Thrush. These were for artwork for Kidderminster Breast imaging unit.

## Worcestershire Breast Unit Haven

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

#### Unrestricted funds

	Total Unrestricted funds 2025 £	Total Unrestricted funds 2024 £
<b>Income and Endowments from:</b>		
Donations and legacies	222,490	207,437
Other trading activities	12,569	3,955
Investment income	529	649
	235,588	212,041
<b>Expenditure on:</b>		
Raising funds	(115,239)	(112,791)
Charitable activities	(177,830)	(151,728)
Other expenditure	(6,737)	(9,956)
	(299,806)	(274,475)
Total expenditure	(299,806)	(274,475)
Net expenditure	(64,218)	(62,434)
Net movement in funds	(64,218)	(62,434)
<b>Reconciliation of funds</b>		
Total funds brought forward	301,344	364,347
Total funds carried forward	237,126	301,913

## Worcestershire Breast Unit Haven

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

#### Restricted funds

	Total Restricted funds 2025 £	Total Restricted funds 2024 £
<b>Income and Endowments from:</b>		
Donations and legacies	20,000	-
Other trading activities	-	19
Investment income	36	59
Total income	20,036	78
<b>Expenditure on:</b>		
Charitable activities	(9,329)	(1,977)
Total expenditure	(9,329)	(1,977)
Net income/(expenditure)	10,707	(1,899)
Net movement in funds	10,707	(1,899)
<b>Reconciliation of funds</b>		
Total funds brought forward	120,035	121,934
Total funds carried forward	130,742	120,035

## Worcestershire Breast Unit Haven

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

	2025		2025	
	Unrestricted funds £	Restricted funds £	Total £	Total February 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies (analysed below)	222,490	20,000	242,490	207,437
Other trading activities (analysed below)	12,569	-	12,569	3,974
Investment income (analysed below)	529	36	565	708
<b>Total income</b>	<b>235,588</b>	<b>20,036</b>	<b>255,624</b>	<b>212,119</b>
<b>Expenditure on:</b>				
Raising funds (analysed below)	(115,239)	-	(115,239)	(113,360)
Charitable activities (analysed below)	(177,830)	(9,329)	(187,159)	(153,705)
Other expenditure (analysed below)	(6,737)	-	(6,737)	(9,956)
<b>Total expenditure</b>	<b>(299,806)</b>	<b>(9,329)</b>	<b>(309,135)</b>	<b>(277,021)</b>
<b>Net (expenditure)/income</b>	<b>(64,218)</b>	<b>10,707</b>	<b>(53,511)</b>	<b>(64,902)</b>
<b>Net movement in funds</b>	<b>(64,218)</b>	<b>10,707</b>	<b>(53,511)</b>	<b>(64,902)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	301,344	120,035	421,379	486,281
<b>Total funds carried forward</b>	<b>237,126</b>	<b>130,742</b>	<b>367,868</b>	<b>421,379</b>

## Worcestershire Breast Unit Haven

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

	2025		2025	Total February 2024 £
	Unrestricted funds £	Restricted funds £	Total £	
<b><i>Donations and legacies</i></b>				
Donations	-	20,000	20,000	-
Donations	222,490	-	222,490	207,437
	222,490	20,000	242,490	207,437

	2025		Total February 2024 £
	Unrestricted funds £	Total £	
<b><i>Other trading activities</i></b>			
Sales of goods	-	-	19
Sales of goods	12,569	12,569	3,955
	12,569	12,569	3,974

	2025		2025	Total February 2024 £
	Unrestricted funds £	Restricted funds £	Total £	
<b><i>Investment income</i></b>				
Deposit account interest	-	36	36	59
Deposit account interest	529	-	529	649
	529	36	565	708

## Worcestershire Breast Unit Haven

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

	2025		Total 2024 £
	Unrestricted funds £	Total £	
<b><i>Raising funds</i></b>			
Cost of seeking donations	(2,842)	(2,842)	(3,483)
Staff costs	(39,576)	(39,576)	(32,853)
Publicity and marketing	(37,532)	(37,532)	(33,631)
Fundraising activity costs	(25,202)	(25,202)	(33,974)
Purchases	(1,407)	(1,407)	(5,074)
Wages and salaries - support	(8,680)	(8,680)	(8,033)
Closing stock	-	-	3,688
	(115,239)	(115,239)	(113,360)

	2025		2025	
	Unrestricted funds £	Restricted funds £	Total £	Total February 2024 £
<b><i>Charitable activities</i></b>				
Garden	-	(290)	(290)	(277)
Complimentary therapies	-	(6,939)	(6,939)	-
Therapies, support groups etc.	(163,914)	-	(163,914)	(150,554)
Unit Ambience	-	(2,100)	(2,100)	(1,700)
Unit Ambience	(1,892)	-	(1,892)	(858)
Providing equipment	(12,024)	-	(12,024)	-
Staff training	-	-	-	(316)
	(177,830)	(9,329)	(187,159)	(153,705)

## Worcestershire Breast Unit Haven

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

	2025	2025	Total February 2024
	Unrestricted funds £	Total £	£
<b><i>Other expenditure</i></b>			
Sundry expenses	(210)	(210)	(368)
IT expenses	(479)	(479)	(505)
Depreciation of office equipment	(845)	(845)	(919)
Insurance	(823)	(823)	(787)
Printing, postage and stationery	(1,016)	(1,016)	(578)
Travel and subsistence	(424)	(424)	(569)
Accountancy fees	(450)	(450)	(400)
Accountancy and legal fees	(1,698)	(1,698)	(1,724)
Legal and professional fees	(792)	(792)	(4,106)
	(6,737)	(6,737)	(9,956)

**WORCESTERSHIRE BREAST UNIT HAVEN**

England & Wales - Charity number 1171155

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# Accounts

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Company registration number: 10001383

Charity registration number: 1171155

# Worcestershire Breast Unit Haven

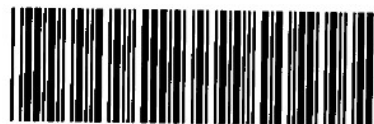
(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 29 February 2024

MG Group (Professional Services) Limited  
Chartered Accountants  
166 College Road  
Harrow  
Middlesex  
HA1 1BH

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COMPANIES HOUSE

## **Worcestershire Breast Unit Haven**

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## **Worcestershire Breast Unit Haven**

### **Reference and Administrative Details**

<b>Trustees</b>	Mrs F E Charny, Company Director Mrs S E Malin, Chartered Accountant Ms D E Oliver, Solicitor Mrs L Preece, Company Director Lord Rockley, Chartered Accountant (resigned 15 November 2023) S Thrush, Surgeon Lady A J Winnington, Special Needs Teacher N J O'Hara, Lead Breast Care Nurse (appointed 30 November 2023)
<b>Principal Office</b>	Worcestershire Breast Unit Charles Hastings Way Worcester WR5 1DD  The charity is incorporated in England & Wales.
<b>Company Registration Number</b>	10001383
<b>Charity Registration Number</b>	1171155
<b>Solicitors</b>	Harrison Clark Rickerbys 5 Deansway WR1 2JG
<b>Bankers</b>	Handelsbanken Suite 5, Brook Court, Whittington Hall, Whittington Road WR5 2RX
<b>Independent Examiner</b>	Gavin Fernandes FCA, CTA MG Group (Professional Services) Ltd Chartered Accountants & Registered Auditors 166 Collège Road Harrow Middlesex HA1 1BH

## **Worcestershire Breast Unit Haven**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present their report with the financial statements of the Charity for the year ended 29 February 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **Objectives and activities**

##### **Objects and aims**

Worcestershire Breast Unit Haven (WBUH) started as a new charity on 1st March 2016. WBUH was founded to raise funds for ongoing support of breast cancer patients and their families in Worcestershire. The Charity's objectives are to provide support in cases of medical, financial, emotional or practical need for:

- Anyone resident in Worcestershire or under the care of Worcestershire Hospitals NHS Trust (WHNHST) who are suffering from or at risk of suffering from breast cancer
- Their families and dependents
- To support scientific research into the causes of breast cancer and publish results that are useful
- To otherwise relieve sickness by prevention or treatment
- To promote education of the public in relation to prevention and treatment.

##### **Objectives, strategies and activities**

##### **Significant activities**

The year 2023/2024

The team continues to concentrated on building and developing the level of support which the charity offers to those going through treatment for breast cancer. Areas of focus have included:

- Building on our complementary therapy offering to ensure services are local to patients and therapists are based across the county. The complementary therapies have proven emotional and physical benefits. Such therapies include lymphatic massage, acupuncture, scar tissue massage, and reflexology to name a few. These are not funded by the NHS and can be expensive for patients.
- Expanding our range of support service activities to include offering a Hydrotherapy sessions to patients who have undergone radiotherapy as part of their treatment.
- Sourcing, creating and funding Chemotherapy Patient Care Packs, for which we continue to receive very positive feedback.
- Funding New Patient Packs for those newly diagnosed
- Support packs for children
- Building strong relationships with the other breast cancer support groups within the county and the newly created Evesham (Boobage) Support Group

## Worcestershire Breast Unit Haven

### Trustees' Report

In addition to this we continued to provide funds for:

- Monthly Support Group (including refreshments to ensure accessibility for all)
- Providing a Metastatic Breast Care nurse
- Mastectomy bras
- Nipple tattooing
- Wigs to those unable to afford them
- Training for NHS staff that is deemed important but is not funded by the NHS
- Regular group support sessions

There continues to be a strong focus on engaging with local businesses by offering Breast Health talks with a member of the Breast Clinical Team. These talks have been very popular with businesses, and in return they have held fundraising events supporting the charity during Breast Cancer Awareness Month. This initiative has led to stronger corporate relationships and further awareness of our charity as the local breast cancer charity for the county.

The team have also taken on the organisation and delivery of a number of smaller fundraising activities including 2 x Brunch events, 1 x Wild Swim event and the charity's second ball. The 'Perfectly Pink Ball' 2023 launched Breast Cancer Awareness Month for the charity and raised £32,500.

The team worked alongside the Radiography team to organise and deliver a successful event to celebrate the formal opening of the Wye Suite. GB paralympic rower and breast cancer survivor, Erin Kennedy MBE, was invited as a VIP guest to perform the official opening, which was well attended by staff from across the breast unit, Trustees and members from the Trust. The event was publicised in the media, and was followed by 'An Evening with Erin' held at King's School Boat House.

#### **Public benefit**

The Trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### **Volunteers**

All the Trustees are volunteers and claim no remuneration.

WBUH is fortunate to have a very dedicated group of loyal supporters who give of their time to raise funds for the charity. The strategy is to support others to fund raise for us. Without the many dedicated volunteers; WBUH would not be able to offer the breadth of support to our beneficiaries.

## **Worcestershire Breast Unit Haven**

### **Trustees' Report**

#### **Achievements and performance**

##### **Charitable Activities**

During the year we raised just over £211,000.

In the period we have spent just over £153,000 on our charitable purposes which included funding the following items:

- £36,700 towards a dedicated Metastatic Breast Care Nurse
- £36,500 (of which £20k was kindly funded by The Kildare Trust) to produce 3 x educational films for the benefit of Worcestershire patients
- £57,554 in giving support for patients which included provision of complementary therapies, running support group meetings, pilates, mindfulness, Nordic walking and gym rehabilitation etc
- £5,900 funding chemotherapy care support packages and new patient packs and also funding children's cancer care kits to support children of those diagnosed with breast cancer
- £3,900 towards educational needs including supporting breast care nurse training
- £5,200 funding mastectomy bras
- £1,500 funding new Hydrotherapy sessions
- £1,500 funding a taxi service for those who are in desperate need and cannot get to an appointment via public or hospital transport
- £2,600 for new murals and for music licences to create unit ambience

The Trustees have also designated funds to employ a dedicated breast care nurse, with a funding cost over a 2-year period in the region of £90,000. This post was filled in March 2023.

We spent circa £105,000 on fundraising costs. This includes costs of running events such as the ball and wild swim events as well as costs for staff, recruitment, PR, marketing, online donation site fees, flyers, PO Box etc.

#### **New build project**

The new build project commenced in February 2020, funded by a Trust Fund donation to WBUH and completed in February 2022. The Charity were able to start using the building from March 2022. It includes a multifaceted room which can be used for group activities, support groups, counselling sessions, meetings, events and the other support services we currently offer. It includes much-needed storage for the charity and allows us to accommodate the extended support services which have been developed remotely during the pandemic in a separate (but attached) area to the breast unit which is used for clinics during daytime hours of the week and some Saturdays.

£100,000 funds are held by WBUH at 28th February for payment to the Worcestershire Acute Hospitals Charity for the building works. These form part of our restricted reserves.

We continue to monitor and develop our fundraising strategy.

## **Worcestershire Breast Unit Haven**

### **Trustees' Report**

#### **Fundraising activities**

Our aim is primarily to support others to fundraise for us, however in the years post-covid we have found organising a few key events over the course of the fundraising year ourselves has helped to boost our fundraising opportunities significantly.

Some of the key events we organised directly included:

- WBUH Perfectly Pink Ball which raised £32,500
- WBUH Wild Swim & Brunch (x3) which raised just under £3,500
- WBUH Christmas Carol Concert raising £1,000
- WBUH Skydive Challenge raising just over £28,500

Some fantastic events were organised by supporters during the year which included:

- Droitwich Soccer Aid raising just over £5,000
- Annual Pink October raising just over £9,000
- Sri Lanka Bike Ride Challenge raising just over £3,000

The above events are in addition to the host of other events run throughout the year by our supporters.

We also received £7,500 from the Rockley Charitable Trust in the year. A donation was received from the Kildare Trust of £20,000 towards funding the 3 x educational films for the benefit of Worcestershire patients.

#### **Financial review**

##### ***Principal funding sources***

Our principal funding comes from events run by WBUH as well as those run by our supporters, together with trust grants and the many donations received.

##### ***Policy on reserves***

Given the inherent uncertainty in fundraising income and the need to ensure continuity of service, the Trustees have agreed that the charity should aim to retain a reserve of circa £60,000 to cover future overheads and known liabilities. This is considered adequate to enable the charity to meet its commitments and take appropriate action to manage cash flow as necessary depending upon varying fundraising levels. This reserve forms part of the general reserve.

The charity holds the following restricted reserves:

- Garden fund £2,221. These funds have been donated for the design and maintenance of the garden.
- New build fund £117,814. These funds have been donated for the new build project.

## Worcestershire Breast Unit Haven

### Trustees' Report

#### **Plans for future periods**

##### ***Aims and key objectives for future periods***

The WBUH Charity plans to continue to develop the range of Support Services offered to those going through treatment, in particular at the location of services offered and the timing of these to ensure we are as accessible as possible.

We continue to raise the profile of the charity as Worcestershire's local breast cancer charity and to continue to organise and run a number of different fundraising activities each year which set us apart from other charities.

#### **Structure, governance and management**

##### ***Governing document***

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. The Governing Document is dated 11 February 2016. By operation of law, all Trustees are Directors under the Companies Act 2006 and all Directors are Trustees under charities legislation and have responsibilities, as such, under both company and charity legislation.

##### ***Recruitment and appointment of trustees***

At the Annual General Meeting, Lady Winnington and Susan Malin will be retiring by rotation, and will be proposed for reappointment.

Nicola O Hara is retiring and being proposed for reappointment having been appointed since the last Annual General Meeting.

Penelope Haggett is being proposed for appointment as a new Trustee.

##### ***Organisational structure***

The charity has seven Trustees. We employ a charity director 28-hours a week (Alexandra Craigie) and one part-time administrator (20 hours per week, Clare Stokes) and one part-time support services manager (20 hours per week, Jacquie Clements). We also have a freelance PR specialist (Caroline Leah) who works on our social media & PR and corporate fundraising (working two full days per week).

During the Summer of 2023 we recruited a Support Services Executive who joined us on a full time basis (Corinna Parsons, 37.5 hours per week) in September. This role has allowed us to develop our support services offering to patients.

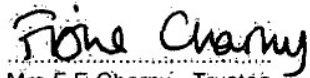
#### **ACKNOWLEDGEMENTS**

We would like to acknowledge the efforts of all our supporters, and our volunteers. Each and every donation and every event run by them is appreciated.

**Worcestershire Breast Unit Haven**

**Trustees' Report**

The annual report was approved by the trustees of the charity on ~~24th Oct 2024~~ and signed on its behalf by:

  
Mrs F E Charny - Trustée

## Worcestershire Breast Unit Haven

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Worcestershire Breast Unit Haven for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on ~~24th Oct 2024~~ and signed on its behalf by:

  
Mrs F E Charny - Trustee

## Worcestershire Breast Unit Haven

### Independent Examiner's Report to the trustees of Worcestershire Breast Unit Haven

I report to the charity trustees on my examination of the accounts of the charity for the year ended 29 February 2024 which are set out on pages 11 to 23.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Worcestershire Breast Unit Haven (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 Worcestershire Breast Unit Haven 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

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 Worcestershire Breast Unit Haven 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.

  
.....  
Gavin Fernandes FCA, CTA  
MG Group (Professional Services) Ltd  
Chartered Accountants

166 College Road  
Harrow  
Middlesex  
HA1 1BH

**Worcestershire Breast Unit Haven**

**Independent Examiner's Report to the trustees of Worcestershire Breast Unit  
Haven**

Date: 5/11/24

## Worcestershire Breast Unit Haven

### Statement of Financial Activities for the Year Ended 29 February 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	207,437	-	207,437	150,638
Other trading activities	4	3,955	19	3,974	2,745
Investment income	5	649	59	708	242
<b>Total income</b>		<u>212,041</u>	<u>78</u>	<u>212,119</u>	<u>153,625</u>
<b>Expenditure on:</b>					
Raising funds	6	(113,360)	-	(113,360)	(85,040)
Charitable activities		(151,728)	(1,977)	(153,705)	(44,321)
Other expenditure		(9,956)	-	(9,956)	(9,339)
<b>Total expenditure</b>		<u>(275,044)</u>	<u>(1,977)</u>	<u>(277,021)</u>	<u>(138,700)</u>
<b>Net (expenditure)/income</b>		<u>(63,003)</u>	<u>(1,899)</u>	<u>(64,902)</u>	<u>14,925</u>
<b>Net movement in funds</b>		(63,003)	(1,899)	(64,902)	14,925
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		<u>364,347</u>	<u>121,934</u>	<u>486,281</u>	<u>471,356</u>
<b>Total funds carried forward</b>	14	<u>301,344</u>	<u>120,035</u>	<u>421,379</u>	<u>486,281</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 is shown in note 14.

**Worcestershire Breast Unit Haven**  
**(Registration number: 10001383)**  
**Balance Sheet as at 29 February 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	1,453	1,723
<b>Current assets</b>			
Stocks	11	3,688	-
Debtors	12	1,310	4,409
Cash at bank and in hand		<u>419,451</u>	<u>482,800</u>
		424,449	487,209
<b>Creditors: Amounts falling due within one year</b>	13	<u>(4,523)</u>	<u>(2,651)</u>
<b>Net current assets</b>		<u>419,926</u>	<u>484,558</u>
<b>Net assets</b>		<u>421,379</u>	<u>486,281</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		120,035	121,934
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>301,344</u>	<u>364,347</u>
<b>Total funds</b>	14	<u>421,379</u>	<u>486,281</u>

For the financial year ending 29 February 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

**Worcestershire Breast Unit Haven**  
**(Registration number: 10001383)**  
**Balance Sheet as at 29 February 2024**

The financial statements on pages 11 to 23 were approved by the trustees, and authorised for issue on ~~24 Oct 24~~ and signed on their behalf by:

  
Mrs F E Charry -Trustee

  
Mrs S E Malin -Trustee

## Worcestershire Breast Unit Haven

### Notes to the Financial Statements for the Year Ended 29 February 2024

#### 1 Charity status

The charity is limited by share capital, incorporated in England & Wales.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

Worcestershire Breast Unit Haven meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Income and endowments

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

##### 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.

## **Worcestershire Breast Unit Haven**

### **Notes to the Financial Statements for the Year Ended 29 February 2024**

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Raising funds**

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

#### **Charitable activities**

Charitable 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 necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £250 or more are initially recorded at cost

#### **Depreciation and amortisation**

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:

## Worcestershire Breast Unit Haven

### Notes to the Financial Statements for the Year Ended 29 February 2024

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture, Fixture & Equipment	25% Straight line method

**Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**3 Income from donations and legacies**

	Unrestricted funds £	Total 2024 £	Total February 2023 £
Donations and legacies:			
Donations from individuals	207,437	207,437	150,638
	207,437	207,437	150,638

## Worcestershire Breast Unit Haven

### Notes to the Financial Statements for the Year Ended 29 February 2024

#### 4 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total February 2023 £
Other income from other trading activities	3,955	19	3,974	2,745
	<u>3,955</u>	<u>19</u>	<u>3,974</u>	<u>2,745</u>

#### 5 Investment income

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Interest receivable and similar income; Interest receivable on bank deposits	649	59	708	242
	<u>649</u>	<u>59</u>	<u>708</u>	<u>242</u>

**Worcestershire Breast Unit Haven**

**Notes to the Financial Statements for the Year Ended 29 February 2024**

**6 Raising funds**

**Raising donations and legacies**

	<b>February 2024</b>	<b>February 2023</b>
	<b>£</b>	<b>£</b>
Cost of seeking donations	3,483	3,408
Staff costs	32,853	30,319
Publicity and marketing	33,631	24,900
Fundraising activity costs	33,974	15,865
Purchases	5,074	1,968
Wages and salaries - support	8,033	8,580
Closing stock	(3,688)	-
	<u>113,360</u>	<u>85,040</u>

**Worcestershire Breast Unit Haven**

**Notes to the Financial Statements for the Year Ended 29 February 2024**

**7 Analysis of support costs**

**Other resources expended**

	Basis of allocation	Unrestricted funds	Total 2024	Total 2023
		General £	£	£
Sundry Expenses		366	366	653
IT Expenses		505	505	414
Depreciation		919	919	757
Insurance		787	787	757
Printing, Postage and Stationery		578	578	738
Travel and Subsistence		569	569	606
Accountancy Fees		400	400	400
Professional and Legal Fees		5,830	5,830	5,014
		<u>9,954</u>	<u>9,954</u>	<u>9,339</u>

**8 Net incoming/outgoing resources**

Net outgoing resources for the year include:

	2024 £	2023 £
Independent examiner fees	1,724	1,788
Depreciation of fixed assets	919	757
	<u>2,643</u>	<u>2,545</u>

**Worcestershire Breast Unit Haven**

**Notes to the Financial Statements for the Year Ended 29 February 2024**

**9 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

**10 Tangible fixed assets**

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 March 2023	5,299	5,299
Additions	649	649
At 29 February 2024	5,948	5,948
<b>Depreciation</b>		
At 1 March 2023	3,576	3,576
Charge for the year	919	919
At 29 February 2024	4,495	4,495
<b>Net book value</b>		
At 29 February 2024	1,453	1,453
At 28 February 2023	1,723	1,723

**11 Stock**

		<b>2024</b>
		<b>£</b>
Stocks		3,688

**12 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other debtors	1,310	4,409

**13 Creditors: amounts falling due within one year**

**Worcestershire Breast Unit Haven**

**Notes to the Financial Statements for the Year Ended 29 February 2024**

	2024 £	2023 £
Trade creditors	2,100	2,074
Other taxation and social security	1,950	282
Other creditors	473	295
	<u>4,523</u>	<u>2,651</u>

**14 Funds**

	Balance at 1 March 2023 £	Incoming resources £	Resources expended £	Balance at 29 February 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	274,347	212,041	(239,210)	247,178
<i>Designated</i>				
Reserve Breast Care Nurse	90,000	-	(35,833)	54,167
<b>Total Unrestricted funds</b>	<u>364,347</u>	<u>212,041</u>	<u>(275,043)</u>	<u>301,345</u>
<b>Restricted funds</b>				
New Build Fund	119,455	59	(1,700)	117,814
Garden Fund	2,479	19	(277)	2,221
<b>Total restricted funds</b>	<u>121,934</u>	<u>78</u>	<u>(1,977)</u>	<u>120,035</u>
<b>Total funds</b>	<u>486,281</u>	<u>212,119</u>	<u>(277,020)</u>	<u>421,380</u>
	Balance at 1 March 2022 £	Incoming resources £	Resources expended £	Balance at 28 February 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	249,355	153,562	(128,570)	274,347
<i>Designated</i>				
Reserve Breast Care Nurse	90,000	-	-	90,000
<b>Total unrestricted funds</b>	<u>339,355</u>	<u>153,562</u>	<u>(128,570)</u>	<u>364,347</u>

**Worcestershire Breast Unit Haven**

**Notes to the Financial Statements for the Year Ended 29 February 2024**

	<b>Balance at 1 March 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 28 February 2023</b>
	£	£	£	£
<b>Restricted funds</b>				
New Build Fund	128,241	62	(8,848)	119,455
Garden Fund	3,760	1	(1,282)	2,479
<b>Total restricted funds</b>	<u>132,001</u>	<u>63</u>	<u>(10,130)</u>	<u>121,934</u>
<b>Total funds</b>	<u>471,356</u>	<u>153,625</u>	<u>(138,700)</u>	<u>486,281</u>

**Worcestershire Breast Unit Haven**

**Notes to the Financial Statements for the Year Ended 29 February 2024**

**15 Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total February 2024 £
Tangible fixed assets	1,453	-	1,453
Current assets	304,414	120,035	424,449
Current liabilities	(4,523)	-	(4,523)
<b>Total net assets</b>	<u>301,344</u>	<u>120,035</u>	<u>421,379</u>
	Unrestricted funds £	Restricted funds £	Total February 2023 £
Tangible fixed assets	1,723	-	1,723
Current assets	365,275	121,934	487,209
Current liabilities	(2,651)	-	(2,651)
<b>Total net assets</b>	<u>364,347</u>	<u>121,934</u>	<u>486,281</u>

**16 Analysis of net funds**

	At 1 March 2023 £	Cash flow £	At 29 February 2024 £
Cash at bank and in hand	482,800	(63,349)	419,451
<b>Net debt</b>	<u>482,800</u>	<u>(63,349)</u>	<u>419,451</u>

	At 1 March 2022 £	Cash flow £	At 28 February 2023 £
Cash at bank and in hand	463,838	18,962	482,800
<b>Net debt</b>	<u>463,838</u>	<u>18,962</u>	<u>482,800</u>

**Worcestershire Breast Unit Haven**

**Statement of Financial Activities by fund for the Year Ended 29 February 2024**

**Unrestricted funds**

	<b>Total Unrestricted funds 2024 £</b>	<b>Total Unrestricted funds 2023 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	207,437	150,638
Other trading activities	3,955	2,745
Investment income	649	179
<b>Total income</b>	<u>212,041</u>	<u>153,562</u>
<b>Expenditure on:</b>		
Raising funds	(113,360)	(85,040)
Charitable activities	(151,728)	(34,191)
Other expenditure	(9,956)	(9,339)
<b>Total expenditure</b>	<u>(275,044)</u>	<u>(128,570)</u>
<b>Net (expenditure)/income</b>	<u>(63,003)</u>	<u>24,992</u>
<b>Net movement in funds</b>	(63,003)	24,992
<b>Reconciliation of funds</b>		
<b>Total funds brought forward</b>	<u>364,347</u>	<u>339,355</u>
<b>Total funds carried forward</b>	<u>301,344</u>	<u>364,347</u>

**Worcestershire Breast Unit Haven**

**Statement of Financial Activities by fund for the Year Ended 29 February 2024.**

**Restricted funds**

	<b>Total Restricted funds 2024 £</b>	<b>Total Restricted funds 2023 £</b>
<b>Income and Endowments from:</b>		
Other trading activities	19	-
Investment income	59	63
<b>Total income</b>	<b>78</b>	<b>63</b>
<b>Expenditure on:</b>		
Charitable activities	(1,977)	(10,130)
<b>Total expenditure</b>	<b>(1,977)</b>	<b>(10,130)</b>
<b>Net expenditure</b>	<b>(1,899)</b>	<b>(10,067)</b>
<b>Net movement in funds</b>	<b>(1,899)</b>	<b>(10,067)</b>
<b>Reconciliation of funds</b>		
Total funds brought forward	121,934	132,001
Total funds carried forward	120,035	121,934

**Worcestershire Breast Unit Haven**

**Detailed Statement of Financial Activities for the Year Ended 29 February 2024**

	2024		2024	Total February 2023 £
	Unrestricted funds £	Restricted funds £	Total £	
<b>Income and Endowments from:</b>				
Donations and legacies (analysed below)	207,437	-	207,437	150,638
Other trading activities (analysed below)	3,955	19	3,974	2,745
Investment income (analysed below)	649	59	708	242
<b>Total income</b>	<b>212,041</b>	<b>78</b>	<b>212,119</b>	<b>153,625</b>
<b>Expenditure on:</b>				
Raising funds (analysed below)	(113,360)	-	(113,360)	(85,040)
Charitable activities (analysed below)	(151,728)	(1,977)	(153,705)	(44,321)
Other expenditure (analysed below)	(9,956)	-	(9,956)	(9,339)
<b>Total expenditure</b>	<b>(275,044)</b>	<b>(1,977)</b>	<b>(277,021)</b>	<b>(138,700)</b>
<b>Net (expenditure)/income</b>	<b>(63,003)</b>	<b>(1,899)</b>	<b>(64,902)</b>	<b>14,925</b>
<b>Net movement in funds</b>	<b>(63,003)</b>	<b>(1,899)</b>	<b>(64,902)</b>	<b>14,925</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	364,347	121,934	486,281	471,356
Total funds carried forward	<b>301,344</b>	<b>120,035</b>	<b>421,379</b>	<b>486,281</b>

**Worcestershire Breast Unit Haven**

**Detailed Statement of Financial Activities for the Year Ended 29 February 2024**

	<u>2024</u>	<u>2024</u>	
	Unrestricted funds £	Total £	Total February 2023 £
<b><i>Donations and legacies</i></b>			
Donations	207,437	207,437	150,638
	<u>207,437</u>	<u>207,437</u>	<u>150,638</u>

	<u>2024</u>	<u>2024</u>	
	Unrestricted funds £	Restricted funds £	Total £
			Total February 2023 £
<b><i>Other trading activities</i></b>			
Sales of goods	-	19	19
Sales of goods	3,955	-	3,955
	<u>3,955</u>	<u>19</u>	<u>3,974</u>
			<u>2,745</u>

	<u>2024</u>	<u>2024</u>	
	Unrestricted funds £	Restricted funds £	Total £
			Total February 2023 £
<b><i>Investment income</i></b>			
Deposit account interest	-	59	59
Deposit account interest	649	-	649
	<u>649</u>	<u>59</u>	<u>708</u>
			<u>242</u>

**Worcestershire Breast Unit Haven**

**Detailed Statement of Financial Activities for the Year Ended 29 February 2024**

	2024		Total 2023 £
	Unrestricted funds £	Total £	
<b><i>Raising funds</i></b>			
Cost of seeking donations	(3,483)	(3,483)	(3,408)
Staff costs	(32,853)	(32,853)	(30,319)
Publicity and marketing	(33,631)	(33,631)	(24,900)
Fundraising activity costs	(33,974)	(33,974)	(15,865)
Purchases	(5,074)	(5,074)	(1,968)
Wages and salaries - support	(8,033)	(8,033)	(8,580)
Closing stock	3,688	3,688	-
	<u>(113,360)</u>	<u>(113,360)</u>	<u>(85,040)</u>

	2024		Total February 2023 £
	Unrestricted funds £	Restricted funds £	
<b><i>Charitable activities</i></b>			
Garden	-	-	(10,130)
Bras, patient packs etc	-	-	(625)
Therapies	(150,554)	-	(27,889)
Unit Ambience	(858)	-	(741)
Wages and Salaries-Charitable	-	-	(4,936)
Staff training and welfare	-	(1,977)	-
Staff training	(316)	-	-
	<u>(151,728)</u>	<u>(1,977)</u>	<u>(44,321)</u>

**Worcestershire Breast Unit Haven**

**Detailed Statement of Financial Activities for the Year Ended 29 February 2024**

	<u>2024</u>	<u>2024</u>	<b>Total</b>
	<b>Unrestricted</b>	<b>Total</b>	<b>February</b>
	<b>funds</b>	<b>£</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b><i>Other expenditure</i></b>			
Sundry expenses	(368)	(368)	(653)
IT expenses	(505)	(505)	(414)
Depreciation of office equipment	(919)	(919)	(757)
Insurance	(787)	(787)	(757)
Printing, postage and stationery	(578)	(578)	(738)
Travel and subsistence	(569)	(569)	(606)
Accountancy fees	(400)	(400)	(400)
Accountancy and legal fees	(1,724)	(1,724)	(1,788)
Legal and professional fees	(4,106)	(4,106)	(3,226)
	<u>(9,956)</u>	<u>(9,956)</u>	<u>(9,339)</u>

**WORCESTERSHIRE BREAST UNIT HAVEN**

England & Wales - Charity number 1171155

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# Accounts

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Company registration number: 10001383

Charity registration number: 1171155

# Worcestershire Breast Unit Haven

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 28 February 2023

MG Group (Professional Services) Ltd  
Chartered Accountants & Registered Auditors  
166 College Road  
Harrow  
Middlesex  
HA1 1BH

# Worcestershire Breast Unit Haven

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## **Worcestershire Breast Unit Haven**

### **Reference and Administrative Details**

<b>Trustees</b>	Mrs F E Charny, Company Director Mrs S E Malin, Chartered Accountant Ms D E Oliver, Solicitor Mrs L Preece, Company Director Lord Rockley, Chartered Accountant S Thrush, Surgeon Lady A J Winnington, Special Needs Teacher
<b>Principal Office</b>	5 Deansway Worcester Worcestershire WR1 2JG  The charity is incorporated in England & Wales.
<b>Company Registration Number</b>	10001383
<b>Charity Registration Number</b>	1171155
<b>Solicitors</b>	Harrison Clark Rickerbys 5 Deansway WR1 2JG
<b>Bankers</b>	Handelsbanken Suite 5, Brook Court, Whittington, Whittington Road WR5 2RX
<b>Independent Examiner</b>	Gavin Fernandes FCA, CTA MG Group (Professional Services) Ltd Chartered Accountants & Registered Auditors 166 College Road Harrow Middlesex HA1 1BH

# Worcestershire Breast Unit Haven

## Trustees' Report

The trustees, who are directors for the purposes of company law, present their report with the financial statements of the Charity for the year ended 28 February 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **Objectives and activities**

#### ***Objects and aims***

Worcestershire Breast Unit Haven (WBUH) started as a new charity on 1st March 2016. WBUH was founded to raise funds for ongoing support of breast cancer patients and their families in Worcestershire. The Charity's objectives are to provide support in cases of medical, financial, emotional or practical need for:

- Anyone resident in Worcestershire or under the care of Worcestershire Hospitals NHS Trust (WHNHST) who are suffering from or at risk of suffering from breast cancer
- Their families and dependents
- To support scientific research into the causes of breast cancer and publish results that are useful
- To otherwise relieve sickness by prevention or treatment
- To promote education of the public in relation to prevention and treatment.

### ***Objectives, strategies and activities***

#### **Significant activities**

The year 2022/2023

The team has concentrated on building and developing the level of support which the charity offers to those going through treatment for breast cancer now covid restrictions have been lifted. The new areas of focus have included:

- Re-introduction of funding for complementary therapies which have proven emotional and physical benefits. Such therapies include lymphatic massage, acupuncture, scar tissue massage, and reflexology to name a few. These are not funded by the NHS and can be expensive for patients, so we are delighted to be able to offer this support once more.
- Sourcing, creating and funding new Chemotherapy Patient Care Packs, for which we have received very positive feedback.
- Support packs for children.
- Building strong relationships with the other breast cancer support groups within the county.
- Expanding our range of support service activities to include the University of Worcester Nutrition Course which ran in person in the new charity room at the breast unit, and working with a specially trained personal trainer to offer gym-based exercise classes in small groups which have been very popular.

## Worcestershire Breast Unit Haven

### Trustees' Report

In addition to this we continued to provide funds for:

- Monthly Support Group (including refreshments to ensure accessibility for all)
- Mastectomy bras
- Nipple tattooing
- Wigs to those unable to afford them
- Training for NHS staff that is deemed important but is not funded by the NHS
- Regular group support sessions
- Pilates & yoga sessions
- Capital purchases to promote the charity's objectives where funding is not the responsibility of the NHS

There has been a strong focus on engaging with local businesses by offering Breast Health talks with a member of the Breast Clinical Team. These talks have been very popular with businesses, and in return they have held fundraising events supporting the charity during Breast Cancer Awareness Month. This initiative has led to stronger corporate relationships and further awareness of our charity as the local breast cancer charity for the county.

The team have also taken on the organisation and delivery of a number of smaller fundraising activities including 2 x Wild Swim & Brunch sessions and the charity's first ball. The 'Perfectly Pink Ball' 2022 launched Breast Cancer Awareness Month for the charity and raised £30,000.

#### ***Public benefit***

The Trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### ***Volunteers***

All the Trustees are volunteers and claim no remuneration.

WBUH is fortunate to have a very dedicated group of loyal supporters who give of their time to raise fund for the charity. The strategy is to support others to fund raise for us. Without the many dedicated volunteers, WBUH would not be able to offer the breadth of support to our beneficiaries.

# Worcestershire Breast Unit Haven

## Trustees' Report

### **Achievements and performance**

#### **Charitable Activities**

During the year we raised just over £153,000.

In the period we have spent just over £44,000 on our charitable purposes which included funding the following items:

- £27,225 in providing support for patients which included the online support group meetings, pilates, mindfulness, Nordic walking etc
- £8,848 artwork and furnishings for the new unit
- £1,282 benches and new plantings for the garden
- £2,784 towards educational needs including supporting breast care nurse training
- £1,550 funding Complementary Therapies
- £864 funding mastectomy bras
- £872 funding chemotherapy care support packages
- £741 music licences to create unit ambience

The Trustees have also designated funds to employ a dedicated breast care nurse, with a funding cost over a 2-year period in the region of £90,000. This post was filled in March 2023.

We spent circa £85,040 on fundraising costs. This includes costs of running events such as the ball and wild swim events as well as costs for staff, recruitment, PR, marketing, online donation site fees, flyers, PO Box etc.

#### **New build project**

The new build project commenced in February 2020, funded by a Trust Fund donation to WBUH and completed in February 2022. The Charity were able to start using the building from March 2022. It includes a multifaceted room which can be used for group activities, support groups, counselling sessions, meetings, events and the other support services we currently offer. It includes much-needed storage for the charity and allows us to accommodate the extended support services which have been developed remotely during the pandemic in a separate (but attached) area to the breast unit which is used for clinics during daytime hours of the week and some Saturdays.

£100,000 funds are held by WBUH at 28th February for payment to the Worcestershire Acute Hospitals Charity for the building works. These form part of our restricted reserves.

We continue to monitor and develop our fundraising strategy.

# Worcestershire Breast Unit Haven

## Trustees' Report

### **Fundraising activities**

Our aim is primarily to support others to fundraise for us, however post-covid we have found organising a few key events over the course of the fundraising year ourselves has helped to boost our fundraising opportunities.

Some of the key events we organised directly included:

- WBUH Perfectly Pink Ball which raised £30,000
- WBUH Wild Swim & Brunch (x2) which raised £3,500
- WBUH Christmas Carol Concert raising £1,500

Some fantastic events were organised by supporters during the year which included:

- Got2Sing 10th Anniversary Concert raising just over £7,000
- Bingo night raising £1,500
- Pilates and Wild Swim event raising £1,800
- Annual Pink October raising just over £9,000
- Red penguin £2,050

The above events are in addition to the host of other events run throughout the year by our supporters.

We also received a Worcestershire Community Foundation grant of £3,000 and a donation of £5337 from Breast Unit Events.

### **Financial review**

#### ***Policy on reserves***

Given the inherent uncertainty in fundraising income and the need to ensure continuity of service, the Trustees have agreed that the charity should aim to retain a reserve of circa £50,000 to cover future overheads and known liabilities. This is considered adequate to enable the charity to meet its commitments and take appropriate action to manage cash flow as necessary depending upon varying fundraising levels. This reserve forms part of the general reserve.

The charity holds the following restricted reserves:

- Garden fund £2,479. These funds have been donated for the design and maintenance of the garden.
- New build fund £119,456. These funds have been donated for the new build project.

#### ***Principal funding sources***

Our principal funding comes from events run by WBUH as well as those run by our supporters, together with trust grants and the many donations received.

## Worcestershire Breast Unit Haven

### Trustees' Report

#### Plans for future periods

##### *Aims and key objectives for future periods*

The WBUH Charity plans to continue to develop the range of Support Services offered to those going through treatment and to refine the Complementary Therapy process. We continue to raise the profile of the charity as Worcestershire's local breast cancer charity and to continue to organise and run a number of different fundraising activities each year which set us apart from other charities.

#### Structure, governance and management

##### *Governing document*

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. The Governing Document is dated 11 February 2016. By operation of law, all Trustees are Directors under the Companies Act 2006 and all Directors are Trustees under charities legislation and have responsibilities, as such, under both company and charity legislation.

##### *Recruitment and appointment of trustees*

At the Annual General Meeting, Lorraine Preece and Lord Rockley will be retiring by rotation. Lorraine Preece will be proposed for reappointment. The Trustees wish to thank Lord Rockley, who has been a trustee since the charity began in 2016, for his invaluable support and advice throughout.

##### *Organisational structure*

The charity has seven Trustees. We employ a charity director 28-hours a week (Alexandra Craigie) and one part-time administrator (20 hours per week, Clare Stokes) and one part-time support services manager (20 hours per week, Jacquie Clements). We also have a freelance PR specialist (Caroline Leah) who works on our social media & PR and corporate fundraising (working two full days per week).

#### ACKNOWLEDGEMENTS

We would like to acknowledge the efforts of all our supporters, and our volunteers. Each and every donation and every event run by them is appreciated.

The annual report was approved by the trustees of the charity on 15th November 2023 and signed on its behalf by:

  
Mrs F E Charny - Trustee

## Worcestershire Breast Unit Haven

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Worcestershire Breast Unit Haven for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 15th November 2023 and signed on its behalf by:

  
Mrs F E Charny - Trustee

## Worcestershire Breast Unit Haven

### Independent Examiner's Report to the trustees of Worcestershire Breast Unit Haven

I report to the charity trustees on my examination of the accounts of the charity for the year ended 28 February 2023 which are set out on pages 9 to 19.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Worcestershire Breast Unit Haven (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 Worcestershire Breast Unit Haven 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

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 Worcestershire Breast Unit Haven 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.



.....  
Gavin Fernandes FCA, CTA  
MG Group (Professional Services) Ltd  
Chartered Accountants & Registered Auditors

166 College Road  
Harrow  
Middlesex  
HA1 1BH

Date: 23/11/23

## Worcestershire Breast Unit Haven

### Statement of Financial Activities for the Year Ended 28 February 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	150,638	-	150,638	223,620
Other trading activities	4	2,745	-	2,745	5,551
Investment income	5	179	63	242	211
Total income		<u>153,562</u>	<u>63</u>	<u>153,625</u>	<u>229,382</u>
<b>Expenditure on:</b>					
Raising funds	6	(85,040)	-	(85,040)	(35,387)
Charitable activities		(34,191)	(10,130)	(44,321)	(18,367)
Other expenditure		(9,339)	-	(9,339)	(9,909)
Total expenditure		<u>(128,570)</u>	<u>(10,130)</u>	<u>(138,700)</u>	<u>(63,663)</u>
Net income/(expenditure)		<u>24,992</u>	<u>(10,067)</u>	<u>14,925</u>	<u>165,719</u>
Net movement in funds		24,992	(10,067)	14,925	165,719
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>339,355</u>	<u>132,001</u>	<u>471,356</u>	<u>305,637</u>
Total funds carried forward	13	<u><u>364,347</u></u>	<u><u>121,934</u></u>	<u><u>486,281</u></u>	<u><u>471,356</u></u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 13.

**Worcestershire Breast Unit Haven**  
**(Registration number: 10001383)**  
**Balance Sheet as at 28 February 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	1,723	1,347
<b>Current assets</b>			
Debtors	11	4,409	8,313
Cash at bank and in hand		<u>482,800</u>	<u>463,838</u>
		487,209	472,151
<b>Creditors: Amounts falling due within one year</b>	12	<u>(2,651)</u>	<u>(2,142)</u>
<b>Net current assets</b>		<u>484,558</u>	<u>470,009</u>
<b>Net assets</b>		<u>486,281</u>	<u>471,356</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		121,934	132,001
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>364,347</u>	<u>339,355</u>
<b>Total funds</b>	13	<u>486,281</u>	<u>471,356</u>

For the financial year ending 28 February 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 9 to 19 were approved by the trustees, and authorised for issue on 15th November 2023 and signed on their behalf by:

  
 Mrs F E Charny -Trustee

  
 Mrs S E Malin -Trustee

# Worcestershire Breast Unit Haven

## Notes to the Financial Statements for the Year Ended 28 February 2023

### 1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

Worcestershire Breast Unit Haven meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Income and endowments

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

## Worcestershire Breast Unit Haven

### Notes to the Financial Statements for the Year Ended 28 February 2023

#### ***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.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

#### ***Gifts in kind***

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

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

#### ***Charitable activities***

Charitable 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 necessary to support them.

#### ***Support costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage

## Worcestershire Breast Unit Haven

### Notes to the Financial Statements for the Year Ended 28 February 2023

#### Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost

#### Depreciation and amortisation

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
Computer equipment	25% Straight line method

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## Worcestershire Breast Unit Haven

### Notes to the Financial Statements for the Year Ended 28 February 2023

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### 3 Income from donations and legacies

	Unrestricted funds £	Total 2023 £	Total February 2022 £
Donations and legacies;			
Donations from individuals	150,638	150,638	116,909
Legacies	-	-	103,711
Gifts in kind	-	-	3,000
	150,638	150,638	223,620

#### 4 Income from other trading activities

	Unrestricted funds £	Total 2023 £	Total February 2022 £
Other income from other trading activities	2,745	2,745	5,551
	2,745	2,745	5,551

#### 5 Investment income

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable and similar income;				
Interest receivable on bank deposits	179	63	242	211
	179	63	242	211

#### 6 Raising funds

##### Raising donations and legacies

## Worcestershire Breast Unit Haven

### Notes to the Financial Statements for the Year Ended 28 February 2023

	February 2023 £	February 2022 £
Staff costs	30,319	4,575
Cost of seeking donations	3,408	2,390
Publicity and marketing	24,900	14,683
Fundraising activity costs	15,865	3,799
Purchases	1,968	1,345
Wages and salaries - support	8,580	7,999
Decrease in stock	-	596
	85,040	35,387

#### 7 Analysis of support costs

##### Other resources expended

	Unrestricted funds	Total 2023 £	Total 2022 £
Basis of allocation	General £		
Profit/Loss on disposal of tangible fixed assets	-	-	115
Sundry Expenses	653	653	200
IT Expenses	414	414	727
Depreciation	757	757	663
Rent	-	-	4,470
Insurance	757	757	706
Office Expense	-	-	157
Printing, Postage and Stationery	738	738	476
Travel and Subsistence	606	606	-
Accountancy Fees	400	400	350
Professional and Legal Fees	5,014	5,014	2,045
	9,339	9,339	9,909

#### 8 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Independent examiner fees	1,788	1,470
Depreciation of fixed assets	757	663
	2,545	2,133

## Worcestershire Breast Unit Haven

### Notes to the Financial Statements for the Year Ended 28 February 2023

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 March 2022	4,433	4,433
Additions	1,133	1,133
Disposals	(267)	(267)
	5,299	5,299
At 28 February 2023		
<b>Depreciation</b>		
At 1 March 2022	3,086	3,086
Charge for the year	757	757
Eliminated on disposals	(267)	(267)
	3,576	3,576
At 28 February 2023		
<b>Net book value</b>		
At 28 February 2023	1,723	1,723
At 28 February 2022	1,347	1,347

#### 11 Debtors

	2023 £	2022 £
Other debtors	4,409	8,313
	4,409	8,313

#### 12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,074	1,937
Other taxation and social security	282	-
Other creditors	295	205
	2,651	2,142

## Worcestershire Breast Unit Haven

### Notes to the Financial Statements for the Year Ended 28 February 2023

#### 13 Funds

	Balance at 1 March 2022 £	Incoming resources £	Resources expended £	Balance at 28 February 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	249,355	153,562	(128,570)	274,347
<i>Designated</i>				
Reserve Breast Care Nurse	90,000	-	-	90,000
<b>Total Unrestricted funds</b>	<u>339,355</u>	<u>153,562</u>	<u>(128,570)</u>	<u>364,347</u>
<b>Restricted funds</b>				
New Build Fund	128,241	62	(8,848)	119,455
Garden Fund	3,760	1	(1,282)	2,479
<b>Total restricted funds</b>	<u>132,001</u>	<u>63</u>	<u>(10,130)</u>	<u>121,934</u>
<b>Total funds</b>	<u>471,356</u>	<u>153,625</u>	<u>(138,700)</u>	<u>486,281</u>

	Balance at 1 March 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 28 February 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	173,342	229,297	(63,284)	(90,000)	249,355
<i>Designated</i>					
Reserve Breast Care Nurse	-	-	-	90,000	90,000
<b>Total unrestricted funds</b>	<u>173,342</u>	<u>229,297</u>	<u>(63,284)</u>	<u>-</u>	<u>339,355</u>
<b>Restricted funds</b>					
New Build Fund	128,160	81	-	-	128,241
Garden Fund	4,135	4	(379)	-	3,760
<b>Total restricted funds</b>	<u>132,295</u>	<u>85</u>	<u>(379)</u>	<u>-</u>	<u>132,001</u>
<b>Total funds</b>	<u>305,637</u>	<u>229,382</u>	<u>(63,663)</u>	<u>-</u>	<u>471,356</u>

## Worcestershire Breast Unit Haven

### Notes to the Financial Statements for the Year Ended 28 February 2023

#### 14 Analysis of net assets between funds

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total February 2023 £</b>
Tangible fixed assets	1,723	-	1,723
Current assets	365,275	121,934	487,209
Current liabilities	<u>(2,651)</u>	<u>-</u>	<u>(2,651)</u>
Total net assets	<u><u>364,347</u></u>	<u><u>121,934</u></u>	<u><u>486,281</u></u>
	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total February 2022 £</b>
Tangible fixed assets	1,347	-	1,347
Current assets	340,150	132,001	472,151
Current liabilities	<u>(2,142)</u>	<u>-</u>	<u>(2,142)</u>
Total net assets	<u><u>339,355</u></u>	<u><u>132,001</u></u>	<u><u>471,356</u></u>

## Worcestershire Breast Unit Haven

### Notes to the Financial Statements for the Year Ended 28 February 2023

#### 15 Analysis of net funds

	At 1 March 2022 £	Cash flow £	At 28 February 2023 £
Cash at bank and in hand	463,838	18,962	482,800
Net debt	<u>463,838</u>	<u>18,962</u>	<u>482,800</u>

	At 1 March 2021 £	Cash flow £	At 28 February 2022 £
Cash at bank and in hand	303,747	160,091	463,838
Net debt	<u>303,747</u>	<u>160,091</u>	<u>463,838</u>

#### 16 Related party transactions

During the year, the charity made the following related party transactions:

Payment of £2,275 was made to E L Thrush, brother of trustee Mr Steven Thrush. There were for Christmas cards which are sold by charity and for artwork in the unit.

All payments were at market value and authorised by a full trustees meeting. At the balance sheet date the amount due to/from was £Nil (2022 - £Nil).

**WORCESTERSHIRE BREAST UNIT HAVEN**

England & Wales - Charity number 1171155

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# Accounts

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Company registration number: 10001383

Charity registration number: 1171155

# Worcestershire Breast Unit Haven

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 28 February 2022

MG Group (Professional Services) Ltd  
Chartered Accountants & Registered Auditors  
166 College Road  
Harrow  
Middlesex  
HA1 1BH

# Worcestershire Breast Unit Haven

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## **Worcestershire Breast Unit Haven**

### **Reference and Administrative Details**

**Trustees**

Mrs F E Charny, Company Director  
Mrs S E Malin, Chartered Accountant  
Ms D E Oliver, Solicitor  
Mrs L Preece, Company Director  
Lord Rockley, Chartered Accountant  
S Thrush, Surgeon  
Lady A J Winnington, Special Needs Teacher

**Principal Office**

5 Deansway  
Worcester  
Worcestershire  
WR1 2JG  
The charity is incorporated in England & Wales.

**Company Registration Number** 10001383

**Charity Registration Number** 1171155

**Solicitors**

Harrison Clark Rickerbys  
5 Deansway  
WR1 2JG

**Bankers**

Handelsbanken  
Unit 4, The Triangle,  
Wildwood Drive  
WR5 2QX

**Independent Examiner**

Gavin Fernandes FCA, CTA  
MG Group (Professional Services) Ltd  
Chartered Accountants & Registered Auditors  
166 College Road  
Harrow  
Middlesex  
HA1 1BH

# Worcestershire Breast Unit Haven

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 28 February 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

#### **Objects and aims**

Worcestershire Breast Unit Haven (WBUH) started as a new charity on 1st March 2016 and in 2022 is celebrating the 6th anniversary of the opening of the building and commencement of complimentary therapies. WBUH was founded to raise funds for ongoing support of breast cancer patients and their families in Worcestershire. The charity's objects are to provide support in cases of medical, financial, emotional or practical need for:

- Anyone resident in Worcestershire or under the care of Worcestershire Hospitals NHS Trust (WHNHST) who are suffering from or at risk of suffering from breast cancer
- Their families and dependents
- To support scientific research into the causes of breast cancer and publish results that are useful
- To otherwise relieve sickness by prevention or treatment
- To promote education of the public in relation to prevention and treatment

#### **Objectives, strategies and activities**

##### **Significant activities**

The year 2021/2022

Traditional fundraising was difficult in the first part of the year due to continued Covid-19 restrictions. The Charity team continued to maintain relationships with supporters and focused on building up our social media presence, raising our profiles across our range of media (facebook, Instagram, twitter, website).

A main focus for the team was to continue to provide as much support as possible to those diagnosed with breast cancer and undergoing treatment. We continued to run an online support group with a daily accessible WhatsApp group, and which, when permitted, met in person at a local outside café. The group continued to increase in number over the year and was up to about 90 by the year end. Expert speakers and clinical support (such as lymphoedema specialists and specialist nurses) were invited as requested in response to patient requests.

We also continued to offer a range of support services online and in person. These included:

- Nordic Walking
- Mindfulness
- Pink Ribbon Pilates
- Online Exercise Group
- Online Healthy Eating Course with the University of Worcester

# Worcestershire Breast Unit Haven

## Trustees' Report

In addition to this we continued to provide funds for:

- Mastectomy bras
- Nipple tattooing
- Wigs to those unable to afford them
- Training for NHS staff that is deemed important but is not funded by the NHS
- Regular group support sessions
- Capital purchases to promote the charities objectives where funding is not the responsibility of the NHS

WBUH are aiming to restart complimentary therapies as soon as we can and are preparing the ground for this. We are actively seeking fundraising opportunities because we know that the therapies will be very popular and could easily deplete the charity's reserves.

### **Public benefit**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Use of volunteers**

All the Trustees are volunteers and claim no remuneration.

WBUH is fortunate to have a very dedicated group of loyal supporters who give of their time to fundraise for the charity. The strategy is to support others to fund raise for us. Without the many dedicated volunteers, WBUH would not be able to offer services to breast unit patients. During the pandemic, where possible, volunteers have supported in us remotely.

### **Achievements and performance**

#### **Charitable Activities**

During the year we raised just over £229,000 which includes £103,710.90 from a long-term supporter who left a donation to the Worcestershire Breast Unit Haven in her will.

In the period we have spent just under £18500 on our charitable purposes which included funding the following items:

- £14,400 in providing support for patients which included the online support group meetings, pilates etc
- £2,030 funding mastectomy bras
- £849 towards the site ambience for visitors with works to the garden and providing music in the unit
- £645 in providing care packs for new patients
- £296 towards educational needs

We spent circa £35000 on fundraising costs (staff, PR, online donation site fees, flyers etc) and £9800 on general support costs (rent, storage and general office overheads) and governance.

# Worcestershire Breast Unit Haven

## Trustees' Report

### **New Build Project**

We have committed £100,000 to the funding of the new build construction works at the Breast Unit which was completed in February 2022. It includes a multifaceted room which can be used for group activities, support groups, counselling sessions, meetings, events and the other support services we currently offer. It includes much needed storage for the charity and allows us to accommodate the extended support services which have been developed remotely during the pandemic in a separate (but attached) area to the breast unit which is used for clinics during daytime hours of the week and some Saturdays.

The funds for this were still held by the charity at February 2022 and form part of our restricted reserves. The funds are expected to be released to the Worcestershire Acute Hospitals Charity in the next financial year.

We continue to monitor and develop our fundraising strategy.

### **Fundraising activities**

Our aim is to support others to fundraise for us.

During the pandemic, usual fundraising activities were halted so we focussed on building and maintaining relationships to ensure that we were in a strong position once COVID restrictions were lifted.

Towards the second half of the year, Covid-19 restrictions eased, and the team were able to start to focus on fundraising. Some fantastic events took part in the latter half of 2021/early 2022 which included:

- Summer Afternoon tea & raffle raising nearly £900
- High Sheriff Skydive (18 people took part in a skydive for WBUH Charity) raising just over £26,000
- Hadrians Wall Walk raising nearly £1,800
- Christmas lights decoration raising just over £1,400
- Annual Pink October raising just over £8,000
- Wild Swim & Brunch raising £1,150
- 24 Hour Paintathon (with many cake bakes & raffles) raised £16,000

### **Financial review**

#### ***Policy on reserves***

Given the inherent uncertainty in fundraising income and the need to ensure continuity of service, the Trustees have agreed that the charity should aim to retain a reserve of circa £50,000 to cover future overheads and known liabilities. This is considered adequate to enable the charity to meet its commitments and take appropriate action to manage cash flow as necessary depending upon varying fundraising levels. This reserve forms part of the general reserve.

The charity holds the following restricted reserves:

- Garden fund £3,760.06. These funds have been donated for the design and maintenance of the garden.
- New build fund £128,241.60. These funds have been donated for the new build project.

The Trustees have also designated funds to employ a dedicated breast care nurse, funding cost over a 2 year period at a cost in region of £90,000. This post has not yet been filled, due to Covid delays and finding the right individual with the appropriate skills.

## Worcestershire Breast Unit Haven

### Trustees' Report

#### ***Principal funding sources***

Our principal funding comes from events run by our supporters, trust grants and the many donations received.

#### **Plans for future periods**

##### ***Aims and key objectives for future periods***

The charity plans to recommence complimentary therapies, organised and run in-house. We wish to continue and expand all the patient support services that have worked so well during the pandemic.

#### **Structure, governance and management**

##### ***Nature of governing document***

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. The Governing Document is dated 11 February 2016. By operation of law all Trustees are Directors under the Companies Act 2006 and all Directors are Trustees under charities legislation and have responsibilities, as such, under both company and charity legislation.

##### ***Recruitment and appointment of trustees***

At the Annual General Meeting Dawn Oliver and Stephen Thrush will be retiring by rotation, and will be proposed for reappointment.

##### ***Organisational structure***

The charity has seven Trustees. We employ a fundraising manager, now working 28 hours a week (Alexandra Craigie) and one part time (20 hours a week) administrator (Clare Stokes) and one part time support services Manager (20 hours per week, Jacquie Clements). We also have a freelance PR specialist (Caroline Leah) who works on our social media & PR and corporate fundraising (working one full day per week). During this period, Alexandra Craigie was on maternity leave, returning to the charity on 17th January 2022.

The annual report was approved by the trustees of the charity on 9 November 2022 and signed on its behalf by:

  
Mrs F E Charny - Trustee

## Worcestershire Breast Unit Haven

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Worcestershire Breast Unit Haven for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 9 November 2022 and signed on its behalf by:

  
.....  
Mrs F E Charny - Trustee

## Worcestershire Breast Unit Haven

### Independent Examiner's Report to the trustees of Worcestershire Breast Unit Haven

I report to the charity trustees on my examination of the accounts of the charity for the year ended 28 February 2022 which are set out on pages 8 to 18.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Worcestershire Breast Unit Haven (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').

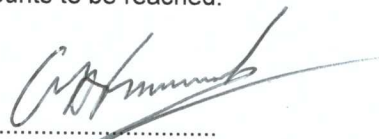
Having satisfied myself that the accounts of Worcestershire Breast Unit Haven are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 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

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 Worcestershire Breast Unit Haven 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.



.....  
Gavin Fernandes FCA, CTA  
MG Group (Professional Services) Ltd  
Chartered Accountants & Registered Auditors

166 College Road  
Harrow  
Middlesex  
HA1 1BH

9 November 2022

## Worcestershire Breast Unit Haven

### Statement of Financial Activities for the Year Ended 28 February 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	223,620	-	223,620	178,671
Other trading activities	4	5,551	-	5,551	7,683
Investment income	5	126	85	211	908
Total income		<u>229,297</u>	<u>85</u>	<u>229,382</u>	<u>187,262</u>
<b>Expenditure on:</b>					
Raising funds	6	(35,737)	-	(35,737)	(44,123)
Charitable activities		(17,988)	(379)	(18,367)	(12,463)
Other expenditure		(9,559)	-	(9,559)	(9,075)
Total expenditure		<u>(63,284)</u>	<u>(379)</u>	<u>(63,663)</u>	<u>(65,661)</u>
Net income/(expenditure)		<u>166,013</u>	<u>(294)</u>	<u>165,719</u>	<u>121,601</u>
Net movement in funds		166,013	(294)	165,719	121,601
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>173,342</u>	<u>132,295</u>	<u>305,637</u>	<u>184,036</u>
Total funds carried forward	13	<u><u>339,355</u></u>	<u><u>132,001</u></u>	<u><u>471,356</u></u>	<u><u>305,637</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 13.

**Worcestershire Breast Unit Haven**  
**(Registration number: 10001383)**  
**Balance Sheet as at 28 February 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	9	1,347	529
<b>Current assets</b>			
Stocks	10	-	596
Debtors	11	8,313	2,983
Cash at bank and in hand		463,838	303,747
		<u>472,151</u>	<u>307,326</u>
<b>Creditors: Amounts falling due within one year</b>	12	<u>(2,142)</u>	<u>(2,218)</u>
<b>Net current assets</b>		<u>470,009</u>	<u>305,108</u>
<b>Net assets</b>		<u>471,356</u>	<u>305,637</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		132,001	132,295
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>339,355</u>	<u>173,342</u>
<b>Total funds</b>	13	<u>471,356</u>	<u>305,637</u>

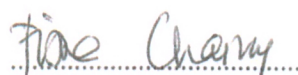
For the financial year ending 28 February 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities:

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

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

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 9 November 2022 and signed on their behalf by:

  
 .....  
 Mrs F E Charny -Trustee

  
 .....  
 Mrs S E Malin -Trustee

# Worcestershire Breast Unit Haven

## Notes to the Financial Statements for the Year Ended 28 February 2022

### 1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

Worcestershire Breast Unit Haven meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Income and endowments

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

## **Worcestershire Breast Unit Haven**

### **Notes to the Financial Statements for the Year Ended 28 February 2022**

#### ***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.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

#### ***Gifts in kind***

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

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

#### ***Charitable activities***

Charitable 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 necessary to support them.

#### ***Support costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage

# Worcestershire Breast Unit Haven

## Notes to the Financial Statements for the Year Ended 28 February 2022

### Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost

### Depreciation and amortisation

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
Computer equipment	25% Straight line method

### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## Worcestershire Breast Unit Haven

### Notes to the Financial Statements for the Year Ended 28 February 2022

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Financial instruments

##### Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

### 3 Income from donations and legacies

	Unrestricted funds £	Total 2022 £	Total February 2021 £
Donations and legacies;			
Donations from individuals	116,909	116,909	175,251
Legacies	103,711	103,711	-
Gifts in kind	3,000	3,000	3,420
	<u>223,620</u>	<u>223,620</u>	<u>178,671</u>

## Worcestershire Breast Unit Haven

### Notes to the Financial Statements for the Year Ended 28 February 2022

#### 4 Income from other trading activities

	Unrestricted funds £	Total 2022 £	Total February 2021 £
Other income from other trading activities	5,551	5,551	7,683
	5,551	5,551	7,683
	5,551	5,551	7,683

#### 5 Investment income

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Interest receivable and similar income;				
Interest receivable on bank deposits	126	85	211	908
	126	85	211	908
	126	85	211	908

#### 6 Raising funds

##### Raising donations and legacies

	February 2022 £	February 2021 £
Staff costs	4,705	18,401
Cost of seeking donations	2,390	1,086
Publicity and marketing	14,683	14,350
Fundraising activity costs	3,799	20
Purchases	1,345	1,498
Wages and salaries - support	8,219	8,769
Decrease in stock	596	-
	35,737	44,124
	35,737	44,124

#### 7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Independent examiner fees	1,470	1,670
Depreciation of fixed assets	663	799
	1,470	1,670
	1,470	1,670

## Worcestershire Breast Unit Haven

### Notes to the Financial Statements for the Year Ended 28 February 2022

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 9 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 March 2021	3,645	3,645
Additions	1,596	1,596
Disposals	(808)	(808)
At 28 February 2022	4,433	4,433
<b>Depreciation</b>		
At 1 March 2021	3,116	3,116
Charge for the year	663	663
Eliminated on disposals	(693)	(693)
At 28 February 2022	3,086	3,086
<b>Net book value</b>		
At 28 February 2022	1,347	1,347
At 28 February 2021	529	529

#### 10 Stock

	<b>2022 £</b>	<b>2021 £</b>
Stocks	-	596

#### 11 Debtors

	<b>2022 £</b>	<b>2021 £</b>
Other debtors	8,313	2,983

#### 12 Creditors: amounts falling due within one year

	<b>2022 £</b>	<b>2021 £</b>
Trade creditors	1,937	2,050
Other creditors	205	168
	2,142	2,218

## Worcestershire Breast Unit Haven

### Notes to the Financial Statements for the Year Ended 28 February 2022

#### 13 Funds

	Balance at 1 March 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 28 February 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	173,342	226,475	(60,462)	(90,000)	249,355
<i>Designated</i>					
Reserve Breast Care Nurse	-	-	-	90,000	90,000
<b>Total Unrestricted funds</b>	<u>173,342</u>	<u>226,475</u>	<u>(60,462)</u>	<u>-</u>	<u>339,355</u>
<b>Restricted funds</b>					
New Build Fund	128,160	81	-	-	128,241
Garden Fund	4,135	4	(379)	-	3,760
<b>Total restricted funds</b>	<u>132,295</u>	<u>85</u>	<u>(379)</u>	<u>-</u>	<u>132,001</u>
<b>Total funds</b>	<u>305,637</u>	<u>226,560</u>	<u>(60,841)</u>	<u>-</u>	<u>471,356</u>
	<b>Balance at 1 March 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>		<b>Balance at 28 February 2021 £</b>
<b>Unrestricted funds</b>					
<i>General</i>					
General	82,133	155,892	(64,683)		173,342
<b>Restricted funds</b>					
New Build Fund	4,119	16	-		4,135
Garden Fund	97,784	30,376	-		128,160
<b>Total restricted funds</b>	<u>101,903</u>	<u>30,392</u>	<u>-</u>		<u>132,295</u>
<b>Total funds</b>	<u>184,036</u>	<u>186,284</u>	<u>(64,683)</u>		<u>305,637</u>

## Worcestershire Breast Unit Haven

### Notes to the Financial Statements for the Year Ended 28 February 2022

#### 14 Analysis of net assets between funds

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total February 2022 £</b>
Tangible fixed assets	1,347	-	1,347
Current assets	340,150	132,001	472,151
Current liabilities	(2,142)	-	(2,142)
<b>Total net assets</b>	<b>339,355</b>	<b>132,001</b>	<b>471,356</b>
	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total February 2021 £</b>
Tangible fixed assets	529	-	529
Current assets	175,031	132,295	307,326
Current liabilities	(2,218)	-	(2,218)
<b>Total net assets</b>	<b>173,342</b>	<b>132,295</b>	<b>305,637</b>

## Worcestershire Breast Unit Haven

### Notes to the Financial Statements for the Year Ended 28 February 2022

#### 15 Analysis of net funds

	At 1 March 2021 £	Cash flow £	At 28 February 2022 £
Cash at bank and in hand	303,747	160,091	463,838
Net debt	<u>303,747</u>	<u>160,091</u>	<u>463,838</u>

	At 1 March 2020 £	Cash flow £	At 28 February 2021 £
Cash at bank and in hand	197,331	106,416	303,747
Net debt	<u>197,331</u>	<u>106,416</u>	<u>303,747</u>

#### 16 Related party transactions

During the year, the charity made the following related party transactions:

Payment of £575 was made to Eagle HR, a company controlled by Harrison Clark Rickerbys, in which trustees Mrs D E Oliver is a director and shareholder, in respect of HR Support

All payments were at market value and authorised by a full trustees meeting.  
At the balance sheet date the amount due to/from was £Nil (2021 - £Nil).

**WORCESTERSHIRE BREAST UNIT HAVEN**

England & Wales - Charity number 1171155

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# Accounts

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**REGISTERED COMPANY NUMBER: 10001383 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1171155**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 28TH FEBRUARY 2021  
FOR  
WORCESTERSHIRE BREAST UNIT HAVEN**

F A Magee & Co  
Chartered Accountants  
Registered Auditors  
Wimborne House  
4-6 Pump Lane  
Hayes  
Middlesex  
UB3 3NB

**WORCESTERSHIRE BREAST UNIT HAVEN**

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FOR THE YEAR ENDED 28TH FEBRUARY 2021**

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**WORCESTERSHIRE BREAST UNIT HAVEN**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 28TH FEBRUARY 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 28th February 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**

Worcestershire Breast Unit Haven (WBUH) started as a new charity on 1st March 2016 and in 2021 is celebrating the 5th anniversary of the opening of the building and commencement of complimentary therapies. WBUH was founded to raise funds for ongoing support of breast cancer patients and their families in Worcestershire. The charity's objects are to provide support in cases of medical, financial, emotional or practical need for:

- Anyone resident in Worcestershire or under the care of Worcestershire Hospitals NHS Trust (WHNHST) who are suffering from or at risk of suffering from breast cancer
- Their families and dependents
- To support scientific research into the causes of breast cancer and publish results that are useful
- To otherwise relieve sickness by prevention or treatment
- To promote education of the public in relation to prevention and treatment.

**WORCESTERSHIRE BREAST UNIT HAVEN**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 28TH FEBRUARY 2021**

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

The year 2020/2021

2020/2021 has been an extraordinary year for the charity. The beginning of lockdown in March 2020 meant that the provision of complementary services provided by Breast Cancer Haven had to stop immediately. Much of our fundraising activity became impossible to continue with the restrictions put in place by the Government.

The Trustees met fortnightly in the early stages to formulate a plan and manage a changing situation. We took a decision early on not to furlough the staff but to develop online support services for our patients and their families. The charity considered that providing support for breast cancer patients with the additional stresses of Covid19 and lockdown was a key priority. As we were no longer funding BCH to provide services, and were fortunate to hold good reserves, fundraising was not an immediate priority. However, we wanted to make sure we could start reprovision of complementary therapies as soon as possible so fundraising opportunities have become increasingly important.

The staff adjusted their roles and working patterns and have adapted to 'zoom' with ease. We have started a bimonthly newsletter and increased our social media presence very considerably. We post on face book and Instagram daily, and are always encouraging our supporters in their fundraising activities. The response has been excellent with many more 'likes' and much more positive feedback. We have a good relationship with the local press and they promote us when possible.

By 28th February 2021 WBUH was running a monthly online support group with expert speakers including consultant breast surgeons, lymphoedema specialists, specialist nurses and more. We used this group to advise us what additional services we could provide online. They also formed a fund raising walking group and raised £15,000 for the unit walking from coast to coast.

We are also running online Pilates and yoga groups and plan to run meditation sessions, and restart the healthy eating course in association with Worcestershire University.

Patients and staff have adapted incredibly well to online support and many of them prefer it to meeting in person.

WBUH are certainly aiming to restart complimentary therapies as soon as we can and are actively seeking fundraising opportunities.

We are still providing funding for:

- Mastectomy bras
- Nipple tattooing
- Wigs to those unable to afford them
- Training for NHS staff that is deemed important but is not funded by the NHS
- Regular group support sessions
- Pilates & yoga sessions
- Capital purchases to promote the charities objectives where funding is not the responsibility of the NHS

WBUH has also raised funds to build a new meeting room where the charity can run support services for patients. This is part of a major new build which will improve services to the unit. Building work commenced in February 2020.

**Public benefit**

The Trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

**Volunteers**

All the Trustees are volunteers and claim no remuneration.

WBUH is fortunate to have a very dedicated group of loyal supporters who give of their time to fundraise for the charity. The strategy is to support others to fund raise for us. Without the many dedicated volunteers, WBUH would not be able to offer services to breast unit patients. During the pandemic, where possible, volunteers have supported in us remotely.

## WORCESTERSHIRE BREAST UNIT HAVEN

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28TH FEBRUARY 2021

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

During the year we raised just over £186,000, which includes £30,000 towards the new build project generously donated by the Kildare Trust, and also £50,000 following two major fund-raising events which had been run prior to lockdown.

In the period we have spent just over £12,400 on our charitable purposes which included funding the following items:

- £9,957 in providing support for patients which included the online support group meetings, pilates etc
- £978 funding mastectomy bras
- £757 towards educational needs including supporting breast care nurse training and the Breast Unit website

The trustees have also designated funds to provide a dedicated breast care nurse, funding cost over a 2 year period at a cost in region of £80,000.

We spent circa £44000 on fundraising costs (staff, PR, online donation site fees, flyers etc) and £9000 on general support costs (rent and storage and general office overheads).

##### New build project

The new build project commenced in February 2020, funded by a Trust fund donation to WBUH. It includes a multifaceted room which can be used for group activities, support groups, counselling sessions, meetings, events and the other support services we currently offer. It will include much needed storage for the charity. This will make a major difference to the charity. It will allow us to accommodate the extended support services which have been developed remotely during the pandemic in a separate (but attached) area to the breast unit which is used for clinics during daytime hours of the week and some Saturdays. We hope that the building will be completed and operational towards the end of the 2021.

We continue to monitor and develop our fundraising strategy.

##### Fundraising activities

Our aim is to support others to fundraise for us. During the pandemic usual fundraising activities such as in the hospital foyer and coffee mornings etc have been halted so we have been focussed on building and maintaining relationships so that we are in a strong position once COVID has eased.

#### FINANCIAL REVIEW

##### Principal funding sources

Our principal funding comes from events run by our supporters, trust grants and the many donations received.

##### Reserves policy

Given the inherent uncertainty in fundraising income and the need to ensure continuity of service, the Trustees have agreed that the charity should aim to retain a reserve of circa £50,000 to cover future overheads and known liabilities. This is considered adequate to enable the charity to meet its commitments and take appropriate action to manage cash flow as necessary depending upon varying fundraising levels. This reserve forms part of the general reserve.

The charity holds the following restricted reserves:

- Garden fund £4,135. These funds have been donated for the design and maintenance of the garden.
- New build fund £128,160. These funds have been donated for the new build project.

## WORCESTERSHIRE BREAST UNIT HAVEN

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28TH FEBRUARY 2021

#### **FUTURE PLANS AND COVID IMPACT**

The outbreak of the pandemic and resultant UK-wide lockdowns and restrictions throughout this financial year has meant a massive change to the support we provide. We have adapted as much as possible to providing our support services via online platforms and aiming to ensure these can be interactive whenever appropriate. Significant effort has gone into ensuring all those in need of help know that WBUH is still active and able to provide support, albeit in a different way. We have diverted the role of one member of staff fully into support services and expanded her hours to accommodate this.

Our staff have adapted exceptionally well to the changes required in working practices, often working evenings and weekends to ensure full engagement with our audience and the Trustees are encouraged by the continued level of engagement with our supporters.

When the pandemic restrictions come to an end WBUH considers that it is ready to recommence complementary touch therapies, but the new services will definitely be retained to ensure as wide as possible range of options for patients.

We will continue to evaluate the charity's activities and review plans in the light of the results.

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

##### **Governing document**

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. The Governing Document is dated 11 February 2016. By operation of law all, Trustees are Directors under the Companies Act 2006 and all Directors are Trustees under charities legislation and have responsibilities, as such, under both company and charity legislation.

##### **Recruitment and Appointment of New Trustees**

At the annual general meeting Fiona Charny and Susan Malin will be retiring by rotation, and will be proposed for reappointment.

##### **Organisational structure**

The charity has seven Trustees. We employ a fundraising manager 24-hours a week (Alexandra Craigie, currently on maternity leave), and one part time (12 hours a week) administrator (Elaine Scrafton) and one part time support services co-ordinator (12 hours per week, Jacqui Clements). We also have a freelance PR specialist (Caroline Leah) who works on our social media & PR and is covering the fundraising manager role for maternity leave, working one full day per week).

##### **Related parties**

The charity has a close relationship with Breast Cancer Haven. BCH Trustee (Lord Rockley) is also a trustee of WBUH.

#### **ACKNOWLEDGMENTS**

We would like to acknowledge the efforts of all our supporters, and our volunteers. Each and every donation and every event run by them is appreciated.

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

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

10001383 (England and Wales)

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

1171155

##### **Registered office**

5 Deansway  
Worcester  
Worcestershire  
WR1 2JG

**WORCESTERSHIRE BREAST UNIT HAVEN**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

**Trustees**

Mrs F E Charny Company Director  
Mrs S E Malin Chartered Accountant  
Ms D E Oliver Solicitor  
Lord Rockley Chartered Accountant  
S Thrush Surgeon  
Lady A J Winnington Special Needs Teacher  
Mrs L Preece Company Director

**Independent Examiner**

F A Magee & Co  
Chartered Accountants  
Registered Auditors  
Wimborne House  
4-6 Pump Lane  
Hayes  
Middlesex  
UB3 3NB

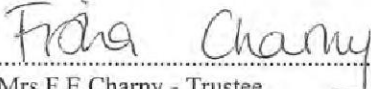
**Solicitors**

Harrison Clark Rickerbys,  
5 Deansway  
WR1 2JG

**Bankers**

Handelsbanken,  
Unit 4, The Triangle,  
Wildwood Drive  
WR5 2QX

Approved by order of the board of trustees on 10<sup>th</sup> November 2021 and signed on its behalf by:

  
.....  
Mrs F E Charny - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WORCESTERSHIRE BREAST UNIT HAVEN**

**Independent examiner's report to the trustees of Worcestershire Breast Unit Haven ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28th February 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').

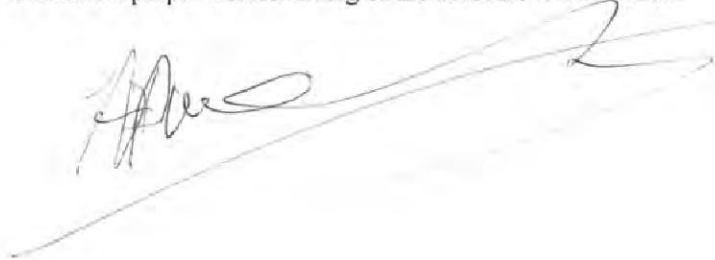
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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**

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 Davies. ACA  
Chartered Accountant  
F A Magee & Co  
Chartered Accountants  
Registered Auditors  
Wimborne House  
4-6 Pump Lane  
Hayes  
Middlesex  
UB3 3NB

Date: 10<sup>th</sup> November 2021



**WORCESTERSHIRE BREAST UNIT HAVEN**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

	Notes	Unrestricted fund £	Restricted funds £	28.2.21 Total funds £	29.2.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		148,672	30,000	178,672	168,202
Other trading activities	2	7,683	-	7,683	7,380
Investment income	3	<u>516</u>	<u>392</u>	<u>908</u>	<u>628</u>
<b>Total</b>		156,871	30,392	187,263	176,210
<b>EXPENDITURE ON</b>					
Raising funds	4	44,124	-	44,124	41,115
<b>Charitable activities</b>					
Providing unit ambience		770	-	770	933
Funding of therapies		9,957	-	9,957	80,313
Garden		-	-	-	630
Equipment		-	-	-	18,232
Education		757	-	757	2,717
Other		978	-	978	1,438
Other overheads		<u>9,076</u>	<u>-</u>	<u>9,076</u>	<u>8,790</u>
<b>Total</b>		65,662	-	65,662	154,168
<b>NET INCOME</b>		91,209	30,392	121,601	22,042
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>82,133</u>	<u>101,903</u>	<u>184,036</u>	<u>161,994</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>173,342</u>	<u>132,295</u>	<u>305,637</u>	<u>184,036</u>

The notes form part of these financial statements

**WORCESTERSHIRE BREAST UNIT HAVEN**

**BALANCE SHEET  
28TH FEBRUARY 2021**

	Notes	Unrestricted fund £	Restricted funds £	28.2.21 Total funds £	29.2.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	529	-	529	1,029
<b>CURRENT ASSETS</b>					
Stocks	10	596	-	596	596
Debtors	11	2,983	-	2,983	2,175
Cash at bank and in hand		<u>171,452</u>	<u>132,295</u>	<u>303,747</u>	<u>197,331</u>
		175,031	132,295	307,326	200,102
<b>CREDITORS</b>					
Amounts falling due within one year	12	(2,218)	-	(2,218)	(17,095)
<b>NET CURRENT ASSETS</b>		<u>172,813</u>	<u>132,295</u>	<u>305,108</u>	<u>183,007</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>173,342</u>	<u>132,295</u>	<u>305,637</u>	<u>184,036</u>
<b>NET ASSETS</b>		<u>173,342</u>	<u>132,295</u>	<u>305,637</u>	<u>184,036</u>
<b>FUNDS</b>	13				
Unrestricted funds				173,342	82,133
Restricted funds				<u>132,295</u>	<u>101,903</u>
<b>TOTAL FUNDS</b>				<u>305,637</u>	<u>184,036</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28th February 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 28th February 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.

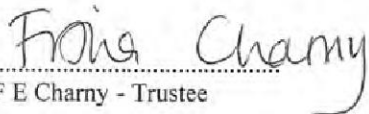
The notes form part of these financial statements

WORCESTERSHIRE BREAST UNIT HAVEN

BALANCE SHEET - continued  
28TH FEBRUARY 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 10<sup>th</sup> November 2021 and were signed on its behalf by:

  
.....  
F E Charny - Trustee

  
.....  
S E Malin - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28TH FEBRUARY 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.

**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.

**Stocks**

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

**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.

**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.

**WORCESTERSHIRE BREAST UNIT HAVEN**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

<b>2. OTHER TRADING ACTIVITIES</b>	28.2.21	29.2.20
	£	£
Sales of goods	<u>7,683</u>	<u>7,380</u>
<b>3. INVESTMENT INCOME</b>	28.2.21	29.2.20
	£	£
Deposit account interest	<u>908</u>	<u>628</u>
<b>4. RAISING FUNDS</b>		
<b>Raising donations and legacies</b>	28.2.21	29.2.20
	£	£
Staff costs	18,401	11,216
Staff recruitment and training	-	79
Costs of seeking donations	1,086	1,109
Publicity and marketing	14,350	11,566
Fundraising activity costs	20	5,757
Purchases	1,498	2,759
Support costs	<u>8,769</u>	<u>8,629</u>
	<u>44,124</u>	<u>41,115</u>
<b>5. NET INCOME/(EXPENDITURE)</b>		
Net income/(expenditure) is stated after charging/(crediting):		
	28.2.21	29.2.20
	£	£
Depreciation - owned assets	799	837
Rent	<u>4,149</u>	<u>3,940</u>
<b>6. TRUSTEES' REMUNERATION AND BENEFITS</b>		
There were no trustees' remuneration or other benefits for the year ended 28th February 2021 nor for the year ended 29th February 2020.		
<b>Trustees' expenses</b>	28.2.21	29.2.20
	£	£
Trustees' expenses	<u>-</u>	<u>133</u>

**WORCESTERSHIRE BREAST UNIT HAVEN**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

**7. STAFF COSTS**

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

	28.2.21	29.2.20
Fundraising and administration	2	3
Supporting beneficiaries	<u>1</u>	<u>-</u>
	<u>3</u>	<u>3</u>

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

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

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	93,202	75,000	168,202
Other trading activities	7,254	126	7,380
Investment income	<u>331</u>	<u>297</u>	<u>628</u>
<b>Total</b>	100,787	75,423	176,210
<b>EXPENDITURE ON</b>			
Raising funds	41,115	-	41,115
<b>Charitable activities</b>			
Providing unit ambience	933	-	933
Funding of therapies	80,313	-	80,313
Garden	112	518	630
Equipment			
	18,232	-	18,232
Education	2,717	-	2,717
Other	1,438	-	1,438
Other	<u>8,790</u>	<u>-</u>	<u>8,790</u>
<b>Total</b>	153,650	518	154,168
<b>NET INCOME/(EXPENDITURE)</b>	(52,863)	74,905	22,042
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>134,996</u>	<u>26,998</u>	<u>161,994</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>82,133</u>	<u>101,903</u>	<u>184,036</u>

WORCESTERSHIRE BREAST UNIT HAVEN

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28TH FEBRUARY 2021

9. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
At 1st March 2020	3,346
Additions	<u>299</u>
At 28th February 2021	<u>3,645</u>
<b>DEPRECIATION</b>	
At 1st March 2020	2,317
Charge for year	<u>799</u>
At 28th February 2021	<u>3,116</u>
<b>NET BOOK VALUE</b>	
At 28th February 2021	<u>529</u>
At 29th February 2020	<u>1,029</u>

10. STOCKS

	28.2.21 £	29.2.20 £
Stocks	<u>596</u>	<u>596</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.21 £	29.2.20 £
Other debtors	<u>2,983</u>	<u>2,175</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.21 £	29.2.20 £
Trade creditors	2,050	16,995
Staff pension	<u>168</u>	<u>100</u>
	<u>2,218</u>	<u>17,095</u>

13. MOVEMENT IN FUNDS

	At 1.3.20 £	Net movement in funds £	At 28.2.21 £
<b>Unrestricted funds</b>			
General fund	82,133	91,209	173,342
<b>Restricted funds</b>			
Garden Fund	4,119	16	4,135
New Build Fund	<u>97,784</u>	<u>30,376</u>	<u>128,160</u>
	<u>101,903</u>	<u>30,392</u>	<u>132,295</u>
<b>TOTAL FUNDS</b>	<u>184,036</u>	<u>121,601</u>	<u>305,637</u>

**WORCESTERSHIRE BREAST UNIT HAVEN**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28TH FEBRUARY 2021**

**13. 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	156,871	(65,662)	91,209
<b>Restricted funds</b>			
Garden Fund	16	-	16
New Build Fund	<u>30,376</u>	<u>-</u>	<u>30,376</u>
	<u>30,392</u>	<u>-</u>	<u>30,392</u>
<b>TOTAL FUNDS</b>	<u><u>187,263</u></u>	<u><u>(65,662)</u></u>	<u><u>121,601</u></u>

**Comparatives for movement in funds**

	At 1.3.19 £	Net movement in funds £	At 29.2.20 £
<b>Unrestricted funds</b>			
General fund	134,996	(52,863)	82,133
<b>Restricted funds</b>			
Garden Fund	4,498	(379)	4,119
New Build Fund	<u>22,500</u>	<u>75,284</u>	<u>97,784</u>
	<u>26,998</u>	<u>74,905</u>	<u>101,903</u>
<b>TOTAL FUNDS</b>	<u><u>161,994</u></u>	<u><u>22,042</u></u>	<u><u>184,036</u></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	100,787	(153,650)	(52,863)
<b>Restricted funds</b>			
Garden Fund	139	(518)	(379)
New Build Fund	<u>75,284</u>	<u>-</u>	<u>75,284</u>
	<u>75,423</u>	<u>(518)</u>	<u>74,905</u>
<b>TOTAL FUNDS</b>	<u><u>176,210</u></u>	<u><u>(154,168)</u></u>	<u><u>22,042</u></u>

WORCESTERSHIRE BREAST UNIT HAVEN

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28TH FEBRUARY 2021

**14. RELATED PARTY DISCLOSURES**

During the year the following payments were made to related parties.

Payments made totalling £1075 were made to E L Thrush, the brother of trustee S Thrush in respect of christmas cards for resale.

Payment of £540 was made to Eagle HR, a company controlled by Harrison Clark Rickerbys, in which trustee Mrs D E Oliver is a director and shareholder, in respect of H R Support.

All payments were at market value and authorised by a full trustees meeting.