

Charity registration number 1171651

BREAST FRIENDS NORTHAMPTONSHIRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

BREAST FRIENDS NORTHAMPTONSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs L. H. Heard Mrs J. K Kennedy
Charity number	1171651
Principal address	18 Campus Drive Northampton England United Kingdom NN2 7FN
Independent examiner	Cottons Accountants LLP 1 Billing Road Northampton United Kingdom NN1 5AL

BREAST FRIENDS NORTHAMPTONSHIRE

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BREAST FRIENDS NORTHAMPTONSHIRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2022

The trustees present their annual report and financial statements for the year ended 31 May 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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

The Trustees have paid due regard to guidance issues by the Charity Commission in deciding what activities that charity should undertake.

The objective of Breast Friends Northamptonshire are the relief of sickness and promotion of good health of people diagnosed with breast cancer in Northamptonshire and surrounding areas, in particular but not exclusively by:

- a) Providing practical and emotional support to those diagnosed with, their supporters and those affect by breast cancer
- b) Promoting awareness of breast cancer in our community through education and information of any relevant wider support available.

Our current services include:

- a) Online support
- b) Monthly meetings
- c) Wellbeing events
- d) Treatment and surgery support bags
- e) Breast cancer awareness
- f) Fundraising

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

BREAST FRIENDS NORTHAMPTONSHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

Achievements and performance

Online support

The online Breast Friends private group currently has 410 members providing a platform for peer-to-peer support. The group grows each week; we welcome approximately 14 new members to the group each month. In addition, there is a dedicated Secondary group for those women diagnosed with secondary cancer(s). The online group is very busy with many posts and replies each day.

Online support alongside the private Facebook groups consisted of virtual events including:

- Online crochet classes
- Weekly Pilates classes
- Weekly mindfulness Friday classes
- Secondaries yoga classes
- Weekly chair based exercise classes
- LWLW online coffee/chats every Friday
- Monthly online book club

Monthly meetings

Breast Friends hold monthly meetings - one in Kettering and one in Northampton. These provide an opportunity for members to meet face to face. The meetings deliver an invaluable informal space for our members to chat over tea and cake (all paid for by BFN). At the monthly meeting we sometimes organise activities; these have included visits from professionals, reiki and massage.

Wellbeing events

A lot of our wellness events were carried out online due to a high proportion of our members still uncertain of meeting face to face, particularly those undergoing treatment. However, we were able to begin our wellness walks at various locations. In August we began a monthly mindfulness face to face workshop which is still ongoing. We've also provided fun fitness sessions that have been run weekly in both Northampton and Kettering. These have been either indoor or outdoor dependent on the time of year.

Treatment and surgery support bags

Bags are available now for Chemotherapy, Radiotherapy, surgery and Lymphoedema. The volume of the bags posted in the year 2021/22 was approximately 91 bags.

Breast cancer awareness

These have been slow to get going again from the aftermath of the pandemic but are on the increase now and we began to provide our breast cancer awareness talks or events. Examples of where we have delivered these are Morrisons Superstores, Blisworth Pony Club & New Tunnel Hill Farm, New Look store, Harpole Scarecrow Festival and Towcester Library.

Fundraising

BFN have received income from a number of different sources including:

- JustGiving contributions from the public
- Northampton Lottery contributions
- Northants Community Aid Sports grant to fund exercise classes
- Easyfundraising contributions
- Scarecrow festival fundraising event
- Facebook Giving contributions from the public fundraising
- Amazon Smile contributions
- Lottery grant to fund social media
- Tesco token scheme donation to fund chemotherapy bags
- Queen's Institute grant to fund art therapy
- Danny Care Testimonial donation
- Charity Ball fundraising event

Financial review

Of the £54,112 (2021: £49,608) held, £13,749 (2021: £8,636) are restricted for various projects which commenced in the year and will continue into 2022/23. The free reserves of £40,363 (2021: £40,972) held at 31st May 2022 are to be used for the main purposes and activities of the charity.

BREAST FRIENDS NORTHAMPTONSHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a company limited by guarantee

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs L. H. Heard

Mrs J. K Kennedy

Mrs S Graves

Mrs J Brown

Mr M Bates

(Appointed 14 June 2021 and resigned 24 November 2022)

(Appointed 25 January 2022 and resigned 7 December 2022)

(Resigned 1 January 2022)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



Mrs L. H. Heard

Trustee

31 March 2023

BREAST FRIENDS NORTHAMPTONSHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BREAST FRIENDS NORTHAMPTONSHIRE

I report to the trustees on my examination of the financial statements of Breast Friends Northamptonshire (the charity) for the year ended 31 May 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Cottons Accountants LLP

1 Billing Road
Northampton
NN1 5AL
United Kingdom

Dated: 31 March 2023

BREAST FRIENDS NORTHAMPTONSHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MAY 2022

Current financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	3	8,353	9,325	17,678	6,122
Charitable activities	4	-	1,640	1,640	1,020
Other trading activities	5	12,645	-	12,645	9,950
Total income		<u>20,998</u>	<u>10,965</u>	<u>31,963</u>	<u>17,092</u>
Expenditure on:					
Raising funds	6	<u>1,360</u>	<u>210</u>	<u>1,570</u>	<u>3,699</u>
Charitable activities	7	<u>20,247</u>	<u>5,642</u>	<u>25,889</u>	<u>20,265</u>
Total expenditure		<u>21,607</u>	<u>5,852</u>	<u>27,459</u>	<u>23,964</u>
Net (expenditure)/income for the year/ Net movement in funds		(609)	5,113	4,504	(6,872)
Fund balances at 1 June 2021		<u>40,972</u>	<u>8,636</u>	<u>49,608</u>	<u>56,480</u>
Fund balances at 31 May 2022		<u><u>40,363</u></u>	<u><u>13,749</u></u>	<u><u>54,112</u></u>	<u><u>49,608</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BREAST FRIENDS NORTHAMPTONSHIRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2022

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
Income from:				
Donations and legacies	3	6,122	-	6,122
Charitable activities	4	1,020	-	1,020
Other trading activities	5	9,950	-	9,950
Total income		<u>17,092</u>	<u>-</u>	<u>17,092</u>
Expenditure on:				
Raising funds	6	<u>3,699</u>	<u>-</u>	<u>3,699</u>
Charitable activities	7	<u>16,682</u>	<u>3,583</u>	<u>20,265</u>
Total expenditure		<u>20,381</u>	<u>3,583</u>	<u>23,964</u>
Net (expenditure)/income for the year/ Net movement in funds		(3,289)	(3,583)	(6,872)
Fund balances at 1 June 2020		<u>44,261</u>	<u>12,219</u>	<u>56,480</u>
Fund balances at 31 May 2021		<u>40,972</u>	<u>8,636</u>	<u>49,608</u>

BREAST FRIENDS NORTHAMPTONSHIRE

BALANCE SHEET

AS AT 31 MAY 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		55,262		49,608	
Creditors: amounts falling due within one year	11	(1,150)		-	
Net current assets			54,112		49,608
Income funds					
Restricted funds			13,749		8,636
Unrestricted funds			40,363		40,972
			54,112		49,608

The financial statements were approved by the Trustees on 31 March 2023



Mrs L. H. Heard
Trustee

BREAST FRIENDS NORTHAMPTONSHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

1 Accounting policies

Charity information

Breast Friends Northamptonshire is a charitable incorporated organisation registered in England and Wales. The charity's principal address is 18 Campus Drive, Northampton, NN2 7FN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BREAST FRIENDS NORTHAMPTONSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

BREAST FRIENDS NORTHAMPTONSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	8,353	-	8,353	6,122
Grants	-	9,325	9,325	-
	<u>8,353</u>	<u>9,325</u>	<u>17,678</u>	<u>6,122</u>

4 Charitable activities

	Restricted funds 2022 £	Unrestricted funds 2021 £
Income from charitable activities	<u>1,640</u>	<u>1,020</u>

5 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fundraising events	<u>12,645</u>	<u>9,950</u>

BREAST FRIENDS NORTHAMPTONSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2022

6 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022 £	2022 £	2022 £	2021 £
<u>Fundraising and publicity</u>				
Advertising	758	210	968	1,913
Other fundraising costs	602	-	602	1,786
	<u>1,360</u>	<u>210</u>	<u>1,570</u>	<u>3,699</u>
Fundraising and publicity	<u>1,360</u>	<u>210</u>	<u>1,570</u>	<u>3,699</u>

BREAST FRIENDS NORTHAMPTONSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

7 Charitable activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Wellbeing events	4,018	8,805
Therapy & surgery kit bags	2,543	3,103
Meetings	3,682	905
Sundries	1,985	1,105
Book club	1,332	2,162
Travel	313	381
Insurance	84	84
Art therapy	-	125
Calendar costs	-	12
Fitness classes	2,220	-
Living Well	3,917	3,583
Telephone	799	-
Storage	1,986	-
Subscriptions	240	-
	<u>23,119</u>	<u>20,265</u>
Share of support costs (see note 8)	1,620	-
Share of governance costs (see note 8)	1,150	-
	<u>25,889</u>	<u>20,265</u>
Analysis by fund		
Unrestricted funds	20,247	16,682
Restricted funds	5,642	3,583
	<u>25,889</u>	<u>20,265</u>

BREAST FRIENDS NORTHAMPTONSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2022

8 Support costs

	Support costs £	Governance costs £	2022 £
Office costs	1,620	-	1,620
Accountancy	-	1,150	1,150
	<u>1,620</u>	<u>1,150</u>	<u>2,770</u>
Analysed between Charitable activities	<u>1,620</u>	<u>1,150</u>	<u>2,770</u>

Governance costs includes payments to the auditors of £450 (2021- £0) for audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>1,150</u>	<u>-</u>

12 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 May 2022 are represented by:						
Current assets/(liabilities)	<u>54,112</u>	<u>-</u>	<u>54,112</u>	<u>49,608</u>	<u>-</u>	<u>49,608</u>
	<u>54,112</u>	<u>-</u>	<u>54,112</u>	<u>49,608</u>	<u>-</u>	<u>49,608</u>

BREAST FRIENDS NORTHAMPTONSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2022

13 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

