

BREAST FRIENDS NORTHAMPTONSHIRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

BREAST FRIENDS NORTHAMPTONSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs L. H. Heard Mrs J. K Kennedy Mrs P Plater	(Appointed 1 March 2023)
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 2023

The trustees present their annual report and financial statements for the year ended 31 May 2023.

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

Public benefit

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 2023

Achievements and performance

Online support

The online Breast Friends private group currently has 460 members providing a platform for peer-to-peer support, mainly functioning through a Facebook 'private' page. The group grows each week; new members are usually newly-diagnosed women. There are approximately 14 new posts (and associated replies/discussion, support) each day. 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:

Virtual

- Online mindfulness
- Monthly online book club
- Weekly Pilates classes

Face-to-face

- Weekly mindfulness Friday classes
- Secondaries yoga classes
- Weekly chair based exercise classes
- LWLW online coffee/chats every Friday

Monthly meetings

Breast Friends hold meetings - in Kettering, they are held every two weeks at Kettering Park Hotel and the one in Northampton is monthly and is held at a new venue called Tick Tock Café. 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. Attendance has steadily increased since lockdown.

Wellbeing events

Some of our wellness events are still carried out online due to a high proportion of our members still uncertain of meeting face-to-face, particularly those undergoing active treatment. Face-to-face, we held 'Walk Talk' events and 'Sunday Stroll in the Park'. This year we also organised swimming sessions at the local swimming pool where the pool was open to BFN members only. We've provided fun fitness sessions in Wellingborough. We have organised a trip on the 'Grand Union Canal' and another to a Christmas market locally. We have held pottery classes in both Northampton and Kettering. All of the wellbeing events have been fully funded by BFN,

Treatment and surgery support bags

Bags continue to be available for Chemotherapy, Radiotherapy, surgery and Lymphoedema. The volume of the bags given out in the year 2022/23 was approximately 130 bags. These were delivered to the patient's home or collected from meetings.

Breast cancer awareness

These had been slow to get going again following the pandemic but are now on the increase. We began to provide our Breast Cancer Awareness talks and events across the county of Northamptonshire. Examples of where we have delivered these: L'occitane at Rushden Lakes, International Women's Day at the Guildhall in March 2023, JAM celebrating Women's Day at Holdenby House also in March, a talk at the University of Northampton, and a radio interview on BBC radio.

Fundraising

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

- JustGiving contributions from the public
- Pink Ribbon Grant 'Moments to Forget'
- Scarecrow Festival fundraising event
- Facebook Giving contributions from the public fundraising
- Amazon Smile contributions
- Queen's Institute grant to fund art therapy (pottery classes)

BREAST FRIENDS NORTHAMPTONSHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

Financial review

Of the £44,222 (2022: £54,112) held, £8,913 (2022: £13,749) are restricted for various projects which commenced in the year and will continue into 2023/24. The free reserves of £35,309 (2022: £40,363) held at 31st May 2023 are to be used for the main purposes and activities of the charity.

Reserves policy

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 controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation whose only voting members are its charity Trustees.

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

(Resigned 24 November 2022)

Mrs J Brown

(Resigned 7 December 2022)

Mrs P Plater

(Appointed 1 March 2023)

Recruitment and appointment of trustees

Existing volunteers are considered for appointment as Trustees' by the current Trustees'.

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



Mrs L. H. Heard

Trustee

22 March 2024

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 2023.

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: 22 March 2024

BREAST FRIENDS NORTHAMPTONSHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	18,795	6,000	24,795	8,353	9,325	17,678
Charitable activities	4	-	-	-	-	1,640	1,640
Other trading activities	5	7,826	-	7,826	12,645	-	12,645
Total income		26,621	6,000	32,621	20,998	10,965	31,963
Expenditure on:							
Raising funds	6	3,044	1,804	4,848	1,360	210	1,570
Charitable activities	7	28,631	9,032	37,663	20,247	5,642	25,889
Total expenditure		31,675	10,836	42,511	21,607	5,852	27,459
Net income/(expenditure) and movement in funds		(5,054)	(4,836)	(9,890)	(609)	5,113	4,504
Reconciliation of funds:							
Fund balances at 1 June 2022		40,363	13,749	54,112	40,972	8,636	49,608
Fund balances at 31 May 2023		35,309	8,913	44,222	40,363	13,749	54,112

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

BALANCE SHEET

AS AT 31 MAY 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	12	245		-	
Cash at bank and in hand		47,440		55,262	
		<u>47,685</u>		<u>55,262</u>	
Creditors: amounts falling due within one year	13	3,463		1,150	
		<u>3,463</u>		<u>1,150</u>	
Net current assets			44,222		54,112
			<u>44,222</u>		<u>54,112</u>
The funds of the charity					
Restricted income funds	14		8,913		13,749
Unrestricted funds			35,309		40,363
			<u>44,222</u>		<u>54,112</u>
			<u>44,222</u>		<u>54,112</u>

The financial statements were approved by the trustees on 22 March 2024

Mrs L. H. Heard
Trustee

BREAST FRIENDS NORTHAMPTONSHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

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 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 or grantors 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 2023

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.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

BREAST FRIENDS NORTHAMPTONSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

(Continued)

1.8 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.

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	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	18,795	-	18,795	8,353	-	8,353
Grants	-	6,000	6,000	-	9,325	9,325
	<u>18,795</u>	<u>6,000</u>	<u>24,795</u>	<u>8,353</u>	<u>9,325</u>	<u>17,678</u>

4 Income from charitable activities

	Restricted funds 2023 £	Restricted funds 2022 £
Restricted funds		
Living Well	-	1,640

BREAST FRIENDS NORTHAMPTONSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	7,826	12,645

6 Expenditure on raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fundraising and publicity						
Advertising	2,292	1,804	4,096	758	210	968
Other fundraising costs	752	-	752	602	-	602
	<u>3,044</u>	<u>1,804</u>	<u>4,848</u>	<u>1,360</u>	<u>210</u>	<u>1,570</u>

BREAST FRIENDS NORTHAMPTONSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

7 Expenditure on charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Direct costs		
Wellbeing events	8,451	4,018
Therapy & surgery kit bags	5,488	2,543
Meetings	3,515	3,682
Sundries	1,676	1,985
Book club	932	1,332
Travel	167	313
Insurance	84	84
Art therapy	4,413	-
Fitness classes	3,615	2,220
Living Well	3,050	3,917
Telephone	337	799
Storage	2,418	1,986
Subscriptions	112	240
Other charitable expenditure	715	-
	<u>34,973</u>	<u>23,119</u>
Share of support and governance costs (see note 8)		
Support	163	1,620
Governance	2,527	1,150
	<u>37,663</u>	<u>25,889</u>
Analysis by fund		
Unrestricted funds	28,631	20,247
Restricted funds	9,032	5,642
	<u>37,663</u>	<u>25,889</u>

8 Support costs allocated to activities

	2023 £	2022 £
Office costs	163	1,620
Accountancy	2,527	1,150
	<u>2,690</u>	<u>2,770</u>
Analysed between:		
Charitable activities	<u>2,690</u>	<u>2,770</u>

Governance costs includes payments to the independent examiners of £450 (2022: £450) for independent examination fees.

BREAST FRIENDS NORTHAMPTONSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

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

	2023 Number	2022 Number
Total	-	-

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

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	245	-

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,791	-
Accruals and deferred income	1,672	1,150
	3,463	1,150

BREAST FRIENDS NORTHAMPTONSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 June 2022 £	Incoming resources £	Resources expended £	At 31 May 2023 £
	-	-	-	-
National Lottery Grant (Fitness Classes)	2,390	-	(1,804)	586
Queens Institute (Pottery Classes)	5,000	-	(4,413)	587
Living Well (Secondaries Group)	6,359	-	-	6,359
Pink Ribbon (Wellbeing Events)	-	6,000	(4,619)	1,381
	<u>13,749</u>	<u>6,000</u>	<u>(10,836)</u>	<u>8,913</u>
Previous year:	At 1 June 2021 £	Incoming resources £	Resources expended £	At 31 May 2022 £
	8,636	10,965	(5,852)	13,749

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2022 £	Incoming resources £	Resources expended £	At 31 May 2023 £
General funds	<u>40,363</u>	<u>26,621</u>	<u>(31,675)</u>	<u>35,309</u>
Previous year:	At 1 June 2021 £	Incoming resources £	Resources expended £	At 31 May 2022 £
General funds	<u>40,972</u>	<u>20,998</u>	<u>(21,607)</u>	<u>40,363</u>

BREAST FRIENDS NORTHAMPTONSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 May 2023 are represented by:			
Current assets/(liabilities)	35,309	8,913	44,222
	<u>35,309</u>	<u>8,913</u>	<u>44,222</u>
	<u>35,309</u>	<u>8,913</u>	<u>44,222</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 May 2022 are represented by:			
Current assets/(liabilities)	40,363	13,749	54,112
	<u>40,363</u>	<u>13,749</u>	<u>54,112</u>
	<u>40,363</u>	<u>13,749</u>	<u>54,112</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).