

Charity registration number 1171651 (England and Wales)

BREAST FRIENDS NORTHAMPTONSHIRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

BREAST FRIENDS NORTHAMPTONSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs L. H. Heard
Mrs J. K Kennedy
Mrs P Plater

Charity number (England and Wales)

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 2024

The trustees present their annual report and financial statements for the year ended 31 May 2024.

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 issued 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 affected 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 2024

Achievements and performance

Online support

The online Breast Friends private group currently has approximately 550 members providing a platform for peer-to-peer support, mainly functioning through a Facebook 'private' page with a level of group engagement. The group grows each week; new members are usually newly-diagnosed women. There are approximately 100 new posts over a month's period with an average of 1000 associated comments and 2000 associated reactions. 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
- Secondary WhatsApp group

Face-to-face

- Monthly Choir meetings
- Twice weekly Pilates classes
- Weekly exercise classes
- LWLW coffee mornings

Monthly meetings

Breast Friends hold meetings - In Kettering, they are held every two weeks at Telford Lodge and the one in Northampton is monthly and is held at the 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 continued to steadily increase. The secondary group have regular meetings over a range of venues.

Wellbeing events

Wellbeing events have been held over the year, these include pottery, barge trips and jewellery making. 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 2023/24 was approximately 80 bags. These were delivered to the patient's home or collected from meetings.

Breast cancer awareness

We began to provide our Breast Cancer Awareness talks and events across the county of Northamptonshire. Examples of where we have delivered these: International Women's Day event, Kier wellbeing event, Rushden party in the park, L'Occitane, Mercedes, Northamptonshire Police, Kettering general hospital.

Fundraising

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

- JustGiving contributions from the public
- Scarecrow Festival fundraising event
- Facebook Giving contributions from the public fundraising
- Amazon Smile contributions
- Marathon fundraising
- NFU Mutual donation

Financial review

Of the £43,786 (2023: £44,222) held, £241 (2023: £8,913) are restricted for various projects which commenced in the year and will continue into 2024/25. The free reserves of £43,545 (2023: £35,309) held at 31st May 2024 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 2024

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.

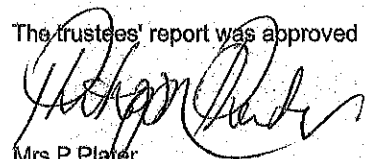
The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs L. H. Heard
Mrs J. K Kennedy
Mrs P Plater

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 P Plater
Trustee

28 March 2025

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 2024.

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.


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

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011;
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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
28 March 2025

BREAST FRIENDS NORTHAMPTONSHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	31,680	-	31,680	18,795	6,000	24,795
Other trading activities	4	3,516	-	3,516	7,826	-	7,826
Total income		<u>35,196</u>	<u>-</u>	<u>35,196</u>	<u>26,621</u>	<u>6,000</u>	<u>32,621</u>
Expenditure on:							
Raising funds	5	4,802	560	5,362	3,044	1,804	4,848
Charitable activities	6	22,158	8,112	30,270	28,631	9,032	37,663
Total expenditure		<u>26,960</u>	<u>8,672</u>	<u>35,632</u>	<u>31,675</u>	<u>10,836</u>	<u>42,511</u>
Net income/(expenditure) and movement in funds		8,236	(8,672)	(436)	(5,054)	(4,836)	(9,890)
Reconciliation of funds:							
Fund balances at 1 June 2023		35,309	8,913	44,222	40,363	13,749	54,112
Fund balances at 31 May 2024		<u>43,545</u>	<u>241</u>	<u>43,786</u>	<u>35,309</u>	<u>8,913</u>	<u>44,222</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

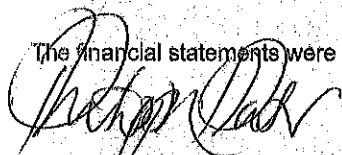
BREAST FRIENDS NORTHAMPTONSHIRE

BALANCE SHEET

AS AT 31 MAY 2024

	Notes	2024 £	2023 £
Current assets			
Debtors	12	540	245
Cash at bank and in hand		45,756	47,440
		<u>46,296</u>	<u>47,685</u>
Creditors: amounts falling due within one year	13	(2,510)	(3,463)
Net current assets		<u>43,786</u>	<u>44,222</u>
The funds of the charity			
Restricted income funds	14	241	8,913
Unrestricted funds	15	43,545	35,309
		<u>43,786</u>	<u>44,222</u>

The financial statements were approved by the trustees on 28 March 2025



Mrs P Plater
Trustee

BREAST FRIENDS NORTHAMPTONSHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

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 2024

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 2024

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	Unrestricted funds	Restricted funds	Total
	2024	2023	2023	2023
	£	£	£	£
Donations and gifts	31,680	18,795	-	18,795
Grants	-	-	6,000	6,000
	<u>31,680</u>	<u>18,795</u>	<u>6,000</u>	<u>24,795</u>

4 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Fundraising events	<u>3,516</u>	<u>7,826</u>

BREAST FRIENDS NORTHAMPTONSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

5 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity						
Advertising	4,655	560	5,215	2,292	1,804	4,096
Other fundraising costs	147	-	147	752	-	752
	<u>4,802</u>	<u>560</u>	<u>5,362</u>	<u>3,044</u>	<u>1,804</u>	<u>4,848</u>

6 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Wellbeing events	3,177	8,451
Therapy & surgery kit bags	1,739	5,488
Meetings	2,920	3,516
Sundries	627	1,676
Book club	814	932
Travel	335	167
Insurance	180	84
Art therapy	420	4,413
Fitness classes	5,127	3,615
Living Well	7,498	3,050
Telephone	353	337
Storage	2,448	2,418
Subscriptions	132	112
Other charitable expenditure	952	716
	<u>26,722</u>	<u>34,973</u>
Share of support and governance costs (see note 7)		
Support	486	163
Governance	3,062	2,527
	<u>30,270</u>	<u>37,663</u>
Analysis by fund		
Unrestricted funds	22,158	28,631
Restricted funds	8,112	9,032
	<u>30,270</u>	<u>37,663</u>

BREAST FRIENDS NORTHAMPTONSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

7 Support costs allocated to activities

	2024	2023
	£	£
Office costs	486	183
Accountancy	3,062	2,527
	<u>3,548</u>	<u>2,690</u>
Analysed between:		
Charitable activities	<u>3,548</u>	<u>2,690</u>

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>540</u>	<u>450</u>

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

	2024	2023
	Number	Number
Total	<u>-</u>	<u>-</u>

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

	2024	2023
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	<u>540</u>	<u>245</u>

BREAST FRIENDS NORTHAMPTONSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	990	1,791
Accruals and deferred income	1,520	1,672
	<u>2,510</u>	<u>3,463</u>

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 2023 £	Incoming resources £	Resources expended £	At 31 May 2024 £
National Lottery Grant (Social Media)	586	-	(560)	26
Queens Institute (Pottery Classes)	587	-	(420)	167
Living Well (Secondaries Group)	6,359	-	(6,327)	32
Pink Ribbon (Wellbeing Events)	1,381	-	(1,365)	16
	<u>8,913</u>	<u>-</u>	<u>(8,672)</u>	<u>241</u>

Previous year:

	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>

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 2023 £	Incoming resources £	Resources expended £	At 31 May 2024 £
General funds	<u>35,309</u>	<u>35,196</u>	<u>(26,960)</u>	<u>43,545</u>

BREAST FRIENDS NORTHAMPTONSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

15 Unrestricted funds

(Continued)

Previous year:	At 1 June 2022 £	Incoming resources £	Resources expended £	At 31 May 2023 £
General funds	40,363	26,621	(31,675)	35,309

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 May 2024:			
Current assets/(liabilities)	43,545	241	43,786
	43,545	241	43,786

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 May 2023:			
Current assets/(liabilities)	35,309	8,913	44,222
	35,309	8,913	44,222

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).