

LOBULAR BREAST CANCER UK

(A Charitable Incorporated Organisation)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

**Working together,
we can all live well**

www.lobularbreastcancer.org.uk



Charitable incorporated organisation registration number: CE023524

Charity registration number: 1191402

LOBULAR BREAST CANCER UK
(A Charitable Incorporated Organisation)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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LOBULAR BREAST CANCER UK
(A Charitable Incorporated Organisation)
Reference and Administrative Details
FOR THE YEAR ENDED 31 DECEMBER 2023

Registered Charity Name:

Lobular Breast Cancer UK

Charity Registration:

22 September 2020

**Charitable Incorporated Organisation
Registration No:**

CE023524

Charity Registration No:

1191402

The Charity is incorporated in England and Wales

Registered Office

83 Ducie Street
Manchester M1 2JQ

Trustees

Emma Amos
Danni Buck (retired 19 May 2023)
Helen Coulthard
Elaine Nangle
Claire Turner (Chair)

Patrons

Josie Lloyd
Dame Martina Milburn DCVO CBE

Scientific & Medical Advisory Group (SMAG)

- Professor Val Brunton (University of Edinburgh)
- Dr Soujanya Gadde Consultant Radiologist (The Nightingale Centre Wythenshawe Hospital, Manchester)
- Charlotte Milns Senior Breast Care Nurse (The Nightingale Centre, Wythenshawe Hospital, Manchester)
- Dr Sankari Nagarajan (The University of Manchester)
- Dr Alicia Okines, Medical Oncologist (Royal Marsden Hospital, London)
- Professor Elinor Sawyer, Professor of Clinical Oncology and Breast Cancer Genetics (King's College London & Guys & St Thomas Foundation Trust)

LOBULAR BREAST CANCER UK
(A Charitable Incorporated Organisation)
Reference and Administrative Details
FOR THE YEAR ENDED 31 DECEMBER 2023

Accountant

Beever and Struthers
One Express
1 George Leigh Street
Manchester
M4 5DL

Bankers

The Co-operative Bank
P.O. Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Email:

info@lobularbreastcancer.org.uk

Website:

lobularbreastcancer.org.uk

Social Media:

@LobularBCUK

LOBULAR BREAST CANCER UK
(A Charitable Incorporated Organisation)
Chair's Statement
FOR THE YEAR ENDED 31 DECEMBER 2023

2023 has been an exciting and busy year for Lobular Breast Cancer UK (LBCUK).

In our commitment to being driven by evidence and to pushing forward research into Lobular Breast Cancer we collaborated with clinicians and researchers across the UK and globally on much needed research into this distinct disease.

We brought together clinicians, researchers and patient advocates involved in Lobular research setting up the first Lobular UK Research Network to increase collaborative working and knowledge sharing across the UK.

We continued to deliver our National Lottery Community Fund programme with 15 women attending Lobular Wellbeing Workshops in Manchester and Nottingham.

Our relationship with the key breast cancer charities was further enhanced through the inclusion of Ruth Warden and Darlaine Honey, two of our founders, in Breast Cancer Now's patient campaigns, and we supported the updating of their Lobular patient information leaflet.

I had the pleasure of working globally with clinicians, researchers and patient advocates from around the world on the International Invasive Lobular Carcinoma Symposium Planning Committee hosted in Pittsburgh. LBCUK presented our research produced in collaboration with Dr Helen Coulthard, LBCUK Trustee, Lobular patient advocate and Health Psychologist at De Montfort University, exploring the psychological impacts of having Lobular tumours missed on mammogram.

We delivered our first Breast Cancer Awareness Month (BCAM) online campaign in October, "Are you aware?" working to dispel the myths around Lobular Breast Cancer and increasing knowledge and information amongst the general public. During BCAM Emma Amos, a LBCUK Trustee, was nominated for Woman of the Year 2023 for her work with the charity.

Building on our first *Walking our Mammaries* fundraising challenge in 2022, we ran a smaller weekend event for women with a Lobular diagnosis tackling Mam Tor and the mounds of the Peak District. Supporters took part in our first virtual fundraisers in the *Walking our Mammaries* summer challenge.

Recognising the need to enhance our skills, we launched a Trustee recruitment campaign to improve our governance and bring more resource into the charity. Four new Trustees will be beginning with the charity in 2024 bringing experience in running charities, communications, clinical knowledge and understanding of psychosocial impacts of a cancer diagnosis.

Our Board joins me in thanking our Patrons Josie Lloyd and Dame Martina Milburn; our Scientific and Medical Advisory Group; BBC News' Jane Hill for participating in our films; our families, friends, supporters, funders and partners especially our international partners Lobular Breast Cancer Alliance, the European Lobular Breast Cancer Consortium, European Lobular Breast Cancer Advocates and Lobular Ireland.

I want to personally thank our Trustees Emma Amos, Danni Buck, Helen Coulthard, and Elaine Nangle, and our Founder members Darlaine Honey, Lorna McHattie, and Ruth Warden for their continued commitment, energy and passion for developing our charity, whilst also living with a Lobular Breast Cancer diagnosis.

2024 will be a year of action and change for us at LBCUK as we welcome our new Trustees on board and begin work to make real clinical changes as we start our Treatment Guidelines campaign to improve outcomes for patients.

Finally we want to remember everyone who has died this year of Lobular Breast Cancer. One person is too many. Our thoughts and love extend to their families and friends. We commit to working together to ensure that in the future, everyone with a Lobular diagnosis lives and lives well.

Thank you

Claire Turner

Chair

LOBULAR BREAST CANCER UK
(A Charitable Incorporated Organisation)
Trustees Report
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees have pleasure in presenting their report and the financial statements of the Charity for the year ended 31 December 2023.

LBCUK's CHARITABLE OBJECTS

The object of the CIO is to preserve and protect the health and wellbeing of people in the UK through the provision of education, training, support with trials and research, lobbying and advocacy around lobular breast cancer.

LOBULAR BREAST CANCER UK

Lobular Breast Cancer UK is a patient-led voluntary charity registered as a Charitable Incorporated Organisation on 22 September 2020 and launched on 22 September 2021.

We established in response to a lack of information and appropriate treatments for patients diagnosed with Lobular Breast Cancer.

Lobular Breast Cancer is a sub-type of breast cancer that makes up around 15% of all breast cancers diagnosed and is the second most common form of the disease.

The key challenges we face include:

- Lobular is a distinct disease that behaves differently from other breast cancers. However current UK guidelines, and many clinicians, do not recognise it as a distinct disease;
- Lobular tumours grow like a spider's web in straight lines rarely forming a lump. This can make it hard to see on scans. As a result, we are often diagnosed at a more advanced stage of the disease and with larger tumours;
- a lack of understanding how Lobular grows, spreads, and responds to treatment. It is an under-researched and under-funded disease;
- ensuring that everyone is told that they have Lobular Breast Cancer, not simply breast cancer. It is impossible to make the best treatment decisions if you do not know that you have Lobular;
- there are no treatments specifically targeted for Lobular;
- more research is needed into the psychological impacts of a Lobular diagnosis.

We are led by people with a lived experience of Lobular Breast Cancer. This ensures that patient needs always remain at the forefront of our work.

LOBULAR BREAST CANCER UK
(A Charitable Incorporated Organisation)
Trustees Report
FOR THE YEAR ENDED 31 DECEMBER 2023

OUR PURPOSE

Working together, we can all live well.

OUR VISION

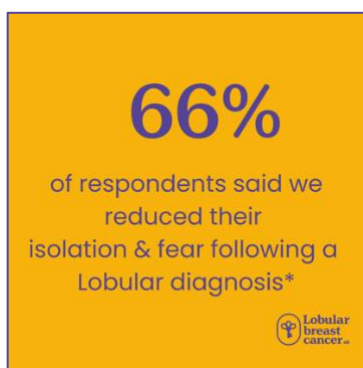
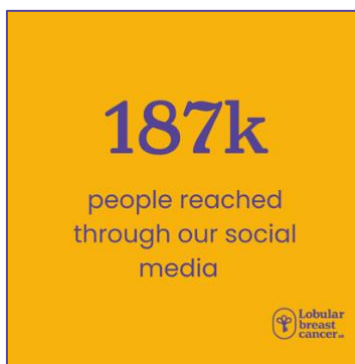
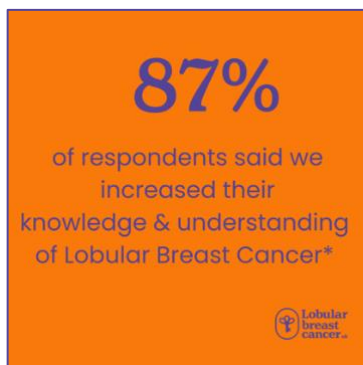
Lobular Breast Cancer is understood comprehensively, diagnosed effectively, treated appropriately, and patients have access to support across the UK.

OUR VALUES

- The patient is always first.
- We are bold and courageous in speaking up for ourselves and anyone affected by Lobular Breast Cancer.
- We commit to reducing the isolation and fear of a Lobular Breast Cancer diagnosis.
- We are evidence based in all our communications and information.
- We act compassionately towards everyone, recognising and accepting our different experiences and beliefs, and treating each other with care, consideration and respect.
- We are stronger together, collaborating and sharing learning with all our stakeholders.

LOBULAR BREAST CANCER UK
(A Charitable Incorporated Organisation)
Trustees Report
FOR THE YEAR ENDED 31 DECEMBER 2023

HOW WE DELIVERED PUBLIC BENEFIT IN 2023



"Supportive, informative, safe. Great to meet people in person who understand what you are going through."

"I found it inspiring and exhilarating to meet other women in a safe space."

Participants in our Lobular Wellbeing Workshops

LOBULAR BREAST CANCER UK **(A Charitable Incorporated Organisation)** **Trustees Report** **FOR THE YEAR ENDED 31 DECEMBER 2023**

INFORMATION and EDUCATION

We advance awareness and understanding of Lobular Breast Cancer by providing information for the public, clinicians, health professionals, researchers, relevant charities and the media.

Our website and social media continue to be the primary methods of disseminating evidence-based and patient-focused information about Lobular Breast Cancer.

During 2023:

- we delivered a webinar on the experience of Lobular patients to Breast Cancer Nurses in Manchester University NHS Foundation Trust;
- we collaborated with Breast Cancer Now to update their Lobular Breast Cancer patient leaflet;
- during Breast Cancer Awareness Month we ran our Are You Aware? campaign to increase knowledge and information about Lobular;
- we partnered with Lobular Breast Cancer Alliance to co-facilitate the International ILC Symposium Patient Advocate online research session;
- we continued our #22ADayUK campaign raising awareness of the number of people diagnosed with Lobular Breast Cancer every day in the UK.



POLICY & TREATMENT GUIDELINES

During our first stakeholder survey conducted in 2023, changing the National Institute for Health and Care Excellence (NICE) and Scottish Intercollegiate Network (SIGN) breast cancer guidelines was a key priority for respondents. NICE and SIGN guidelines determine how Lobular patients are treated in our hospitals.

Despite the latest research indicating that Lobular is a distinct sub-type of breast cancer which presents, grows and responds differently to some treatments, this is not reflected in the guidelines for treating Lobular across the UK. (Oesterreich et al. 2022)¹.

¹ Oesterreich, S. et al. *Clinicopathological Features and Outcomes Comparing Patients With Invasive Ductal and Lobular Breast Cancer*. Journal of the National Cancer Institute (2022) <https://academic.oup.com/jnci/advance-article-abstract/doi/10.1093/jnci/djac157/6758318?login=false>

LOBULAR BREAST CANCER UK (A Charitable Incorporated Organisation) Trustees Report FOR THE YEAR ENDED 31 DECEMBER 2023

In 2023, we began planning a new campaign to make these changes with support from the Policy teams of Breast Cancer Now and Cancer Research UK. We will launch the campaign in 2024.

In addition, to raise the profile of Lobular in health policy decision making we contributed to the following bodies and activities:

- as a member of *NICE's Voluntary & Community Forum*;
- attending the *All-Party Parliamentary Breast Cancer Group* discussion on the future of the breast screening programme representing Lobular patients.

RESEARCH



We developed new and enhanced our on-going relationships with the leading Lobular clinicians and researchers across the UK and internationally.

We launched and co-ordinate the first **Lobular Research Network UK** to build collaboration and relationships between researchers, health professionals and patient advocates from across the UK. By bringing together a diverse range of individuals we plan to action real change in knowledge, understanding and treatment of Lobular across the four countries.

Our Chair continued her roles as UK Patient Advocate with the European Lobular Breast Cancer Consortium (ELBCC), the European Lobular Breast Cancer Advocates and GlobMob, the international Lobular advocate group. She now sits as a member of NICE's Voluntary & Community Forum.

A collaborative study in partnership with De Montfort University, *Missed Cancers: Lobular Breast Cancer that has been missed on screening*, was presented as a poster at the annual International Invasive Lobular Carcinoma (ILC) Symposium in Pittsburgh during September.

In addition,

- research we supported as partner patient advocates was successful in securing a £250,000 grant for Lobular research at Guy's Hospital and King's College London from Breast Cancer Now: *Personalised Therapies for Relapsed Lobular Breast Cancer Patients*²;
- we worked with the Royal Marsden to ensure that eligible Lobular patients know about the opportunity to participate in the TRAK-ER liquid biopsy trial;
- our Chair was Co-author on a poster with the European Lobular Breast Cancer Advocates presented at San Antonio Breast Cancer Symposium *Enhancing Knowledge and Research in Europe for Invasive Lobular Breast Cancer. Unique Challenges across European Countries*.

² <https://breastcancernow.org/breast-cancer-research/our-research-projects/personalised-therapies-relapsed-lobular-breast-cancer-patients>

LOBULAR BREAST CANCER UK (A Charitable Incorporated Organisation) Trustees Report FOR THE YEAR ENDED 31 DECEMBER 2023

INTERNATIONAL ILC SYMPOSIUM

We took an active and leading role at the International Invasive Lobular Carcinoma (ILC) Symposium in Pittsburgh in September 2022.

Our Chair was funded as part of the organising committee and we were able to send one further LBCUK Patient Advocate through our own funds. We presented on two of the panel sessions and presented a collaborative poster in partnership with De Montfort University on the psychological impact of Lobular tumours being missed on mammogram.

The ILC Symposium is the only Lobular focused symposium in the world. It brings together clinicians, researchers and patient advocates all committed to researching, understanding and identifying the most effective treatment for Lobular Breast Cancer. Collaboration and collective working are a key tool for achieving global change.

SUPPORT

In response to three PPI workshops we co-facilitated in partnership with De Montfort University's (DMU) Health Psychology Department we worked on the development of digital information cards specific for Lobular patients. They will provide information and questions that help patient discussions with medical professionals during the different stages of diagnosis and be published in 2024.

We continued to deliver our National Lottery funded Lobular Wellbeing Workshops for women with a Lobular diagnosis, providing events in Manchester and Nottingham. A big thank you to Maggie's in Nottingham who provided us with such a beautiful, relaxing and safe venue to host the workshop, and our Patron Josie Lloyd who led elements of our Manchester workshop.



Our monitoring MRI template letter continues to be downloaded from our website with over 1,000 women accessing it. The letter has been successful in enabling women to access supplementary imaging to monitor their breasts following their initial treatment for a primary Lobular Breast Cancer. It demonstrates patient concerns about the efficacy of current monitoring available for Lobular.

In addition, we continue to respond to hundreds of questions and concerns from the public through our email, social media and direct mail. We work to ensure that anyone with a Lobular diagnosis receives evidence-based information about Lobular Breast Cancer and can also be directed to the most appropriate form of professional support.

INCOME GENERATION

We hosted a smaller second weekend *Walking our Mammaries* event during the year. Eight women tackled the Mam Tor ridgeline in the Peak District raising funds for the charity. During the summer, a number of

people took part in the first virtual *Walking our Mammaries* fundraiser. Supporters selected their own mammary mound or mountain anywhere in the UK and walked on behalf of LBCUK.

LOBULAR BREAST CANCER UK
(A Charitable Incorporated Organisation)
Trustees Report
FOR THE YEAR ENDED 31 DECEMBER 2023



A huge thank you goes to everyone who has raised funds for us throughout the year.

FINANCIAL REVIEW

As a volunteer run charity, we currently have few overheads.

Our annual budgets are approved and monitored by the Board at each meeting. Any variances from the proposed budget are highlighted and discussed at the meetings.

In the opinions of the Trustees, the Charitable Company's assets are sufficient to fulfil the obligations of the Charity.

RESERVES POLICY

During 2023, following the first full year of operations in 2022, the Board reviewed and revised our Reserves Policy from a zero Reserves Policy.

We will maintain our unrestricted reserves at a level which is at equivalent to between three - six months' operational expenditure with a target of £4,000. We have also allocated £10,000 unrestricted reserves for the financial year 2024 of £10,000, towards enhancing and ensuring the GDPR compliance of our IT systems, training for Trustees and volunteers and the potential to pay for selective specialist functions such as administrative support, and the development of our information and communications materials. At the balance sheet date the charity held total funds of £37,457 (2022: £22,815) of which £5,847 (2022: £8,264) were held in restricted funds leaving £31,610 (2022: £14,551) in free reserves.

Due to the success of funding during 2022 and limited overheads, we have focused on 2023 as a year to implement and utilise our financial resource to enhance the public benefit that we offer as an organisation, rather than focus on a further fundraising drive.

This focus will continue into 2024 as we focus on utilising our resources for public benefit and our targeted new Treatment Guidelines campaign to improve clinical outcomes for Lobular patients.

LOBULAR BREAST CANCER UK
(A Charitable Incorporated Organisation)
Trustees Report
FOR THE YEAR ENDED 31 DECEMBER 2023

REVIEW OF RISKS

The Trustees have considered the major risks facing the charity and have put in place appropriate policies and procedures to mitigate them.

The primary risk to the charity is the growing demand for our services and the lack of personnel resource to meet this demand. A Trustee recruitment process has taken place during 2023 recognising a risk to the charity in the lack of Trustee diversity, missing key skills or loss of existing trustees impacting on good governance. New Trustees will be appointed in 2024.

FUTURE PLANS

Our future plans focus on building activity to achieve the five key strategic aims of our charity.

AIM 1: INFORMATION & EDUCATION: we advance education and understanding of Lobular Breast Cancer by providing information for the public, clinicians, health professionals, researchers, relevant charities and the media.

AIM 2: POLICY & TREATMENT GUIDELINES: we will work with partners to develop appropriate policy and treatment guidelines across the UK, recognising the different health systems across the four countries.

AIM 3: RESEARCH: we will work with patients, clinicians and health professionals to ensure that research and trials conducted for Lobular Breast Cancer meet the needs of patients, and we will raise funds for research projects.

AIM 4: SUPPORT: we provide routes to appropriate support and connection for patients, reducing the isolation and fear of a Lobular Breast Cancer diagnosis.

AIM 5: OUR IMPACT: we continue to build LBCUK as an effective, professional and sustainable independent charity, increasing our impact.

A key focus for 2024 and beyond is the delivery of our new campaign to gain recognition of Lobular Breast Cancer/Invasive Lobular Carcinoma (ILC) as a distinct disease in the Breast Cancer Treatment Guidelines for NICE and SIGN.

We will continue to build stronger collaborative relationships across the UK and internationally with other Lobular specific and breast cancer charities, and all relevant stakeholders.

There is a real desire for Lobular patients to come together and meet others experiencing this distinct disease. During 2024, we will be collaborating with Future Dreams to establish in person and online meet up workshops for people to come together, share their experiences and provide support for each other.

LOBULAR BREAST CANCER UK
(A Charitable Incorporated Organisation)
Trustees Report
FOR THE YEAR ENDED 31 DECEMBER 2023

STRUCTURE GOVERNANCE & MANAGEMENT

GOVERNING DOCUMENT

The Charity is a Charitable Incorporated Organisation and is governed by its Foundation CIO Constitution. It is registered as a CIO with the Charity Commission for England & Wales.

TRUSTEE INDUCTION, RECRUITMENT & TRAINING

The Trustees are collectively known as the Board.

Trustees are appointed by invitation from the existing Trustees and through an open recruitment process, following a majority vote of the Trustees of the Charity.

Invited potential Trustees are requested to either provide a CV and covering letter/three minute short film for consideration by the Board or to complete a formal application process for open recruitment. All Trustees are interviewed by a panel of at least two Trustees and a recommendation is made to the Board if they are determined to be suitable to be invited as a Trustee.

New Trustees are provided with a copy of the Charity Commission's leaflet for new Trustees, 'The Essential Trustee: what you need to know, what you need to do' (CC3), a copy of our Constitution, a copy of the Charity Governance Code, recent Board minutes and latest Annual Report and Accounts. They also receive a briefing and annual reviews with the current Chair.

ORGANISATION

The Charity is governed by the Board and managed by the charity's Trustees and four voluntary Founders. The Trustees who have acted during the year are listed above. Four of the listed Trustees are also Founders of the charity.

Trustees meet approximately 4 - 5 times a year to discuss and agree on matters of charity governance, policy and strategy. Further ad hoc meetings are organised as required to address specific issues. Trustees develop strategies to increase charity awareness, widen reach across our stakeholders and build the sustainability of this new and growing organisation.

These meetings also include budget reports and cash flow. Any changes in strategy are discussed, amended and when agreed, adopted as written charity policy by Trustees.

Where risks are identified, steps are taken to mitigate these risks, including reference to how the charity has met its charitable aims in the advancement of education, training, support, research and advocacy. Any actions taken are then reported on and reviewed at subsequent meetings.

LOBULAR BREAST CANCER UK
(A Charitable Incorporated Organisation)
Trustees Report
FOR THE YEAR ENDED 31 DECEMBER 2023

The implementation of policies and strategies is delivered operationally by the five Trustees and the three volunteer Founder Members. To ensure that our activities are evidence based and reflect the latest scientific knowledge about lobular breast cancer. We have a Scientific and Medical Advisory Group involving six respected clinicians and researchers in the field of Lobular Breast Cancer.

We have no premises and are based across the UK.

All Trustees and relevant volunteers participate in relevant training programmes.

LOBULAR BREAST CANCER UK
(A Charitable Incorporated Organisation)
Responsibilities of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2023

RESPONSIBILITIES OF THE TRUSTEES

Under charity law, the Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" has 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 charity will continue in operation.

The trustees are responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the CIO constitution. It is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed by order of the Trustees



Claire Turner
Chair of Trustees
27 October 2024

LOBULAR BREAST CANCER UK
(A Charitable Incorporated Organisation)
Chartered Accountants Report to the trustees
FOR THE YEAR ENDED 31 DECEMBER 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Lobular Breast Cancer UK for the year ended 31 December 2023 as set out on pages 9 to 18 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the board of directors of Lobular Breast Cancer UK, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Lobular Breast Cancer UK and state those matters that we have agreed to state to the board of directors of Lobular Breast Cancer UK, as a body, in this report, in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Lobular Breast Cancer UK and its board of directors as a body for our work or for this report.

It is your duty to ensure that Lobular Breast Cancer UK has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Lobular Breast Cancer UK. You consider that Lobular Breast Cancer UK is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Lobular Breast Cancer UK. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts

Beever and Struthers

Beever and Struthers
One Express
1 George Leigh Street
Manchester
M4 5DL
Date: 28 October 2024

LOBULAR BREAST CANCER UK
(A Charitable Incorporated Organisation)
Statement of Financial Activities
(Including Income and Expenditure Account and Statement of Total
Recognised Gains and Losses)
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds £	Restricted funds £	Total 31 December 2023 £
Income and Endowments from:				
Donations and legacies	3	24,283	-	24,283
Other trading activities	4	309	-	309
Total income		24,592	-	24,592
Expenditure on:				
Raising funds	5	(1,240)	-	(1,240)
Charitable activities	6	(6,293)	(2,417)	(8,710)
Total expenditure		(7,533)	(2,417)	(9,950)
Net income / (expenditure)		17,059	(2,417)	14,642
Net movement in funds		17,059	(2,417)	14,642
Reconciliation of funds				
Total funds brought forward		14,551	8,264	22,815
Total funds carried forward	12	31,610	5,847	37,457

	Note	Unrestricted funds £	Restricted funds £	Total 31 December 2022 £
Income and Endowments from:				
Donations and legacies	3	19,951	9,952	29,903
Total income		19,951	9,952	29,903
Expenditure on:				
Raising funds	5	(4,080)	-	(4,080)
Charitable activities	6	(3,668)	(1,688)	(5,356)
Total expenditure		(7,748)	(1,688)	(9,436)
Net income		12,203	8,264	20,467
Net movement in funds		12,203	8,264	20,467
Reconciliation of funds				
Total funds brought forward		2,348	-	2,348
Total funds carried forward	12	14,551	8,264	22,815

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

LOBULAR BREAST CANCER UK
(A Charitable Incorporated Organisation)
(Registration number: CE023524)
Balance Sheet
AS AT 31 DECEMBER 2023

	Note	31 December 2023 £	31 December 2022 £
Current assets			
Cash at bank and in hand		38,207	24,375
Creditors: Amounts falling due within one year	11	(750)	(1,560)
Net assets		<u>37,457</u>	<u>22,815</u>
Funds of the Charity:			
Restricted funds		5,847	8,264
Unrestricted income funds			
Unrestricted funds		<u>31,610</u>	<u>14,551</u>
Total funds	12	<u>37,457</u>	<u>22,815</u>

The financial statements on pages 16 to 23 were approved by the trustees, and authorised for issue on 27 October 2024 and signed on their behalf by:



Claire L Turner
Trustee

LOBULAR BREAST CANCER UK
(A Charitable Incorporated Organisation)
Notes to the Financial Statements
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Charity status

The Charity is a Charitable Incorporated Organisation, incorporated in England and Wales.

The address of its registered office is:

83 Ducie Street
Manchester
M1 2JQ

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 compliance with United Kingdom Accounting Standards, including Financial Reporting Standard 102, "The Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland" ("FRS 102") the Charities Act 2011, and Charities (Accounts and Reports) Regulations 2008, as well as the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" 2019.

Basis of preparation

Lobular Breast Cancer UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost.

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.

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.

LOBULAR BREAST CANCER UK
(A Charitable Incorporated Organisation)
Notes to the Financial Statements
FOR THE YEAR ENDED 31 DECEMBER 2023

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

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.

Grants

Grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charitable incorporated organisation is a registered charity and is thus exempted from taxation of its income and gains falling within section 524 of the Income Tax Act 2007 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.

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.

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Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' 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 charitable incorporated organisation 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 charitable incorporated organisation after deducting all of its liabilities.

3 Income from donations and legacies

	Unrestricted funds		Total 31 December 2023 £	Total December 2022 £
	General £	Restricted funds £		
Donations and legacies;				
Donations from individuals	20,948	-	20,948	17,268
Gift aid reclaimed	3,335	-	3,335	2,683
Grants	-	-	-	9,952
	<u>24,283</u>	<u>-</u>	<u>24,283</u>	<u>29,903</u>

4 Income from other trading activities

	Total 31 December 2023 £	Total 31 December 2022 £
Events income;		
Other events income	<u>309</u>	<u>-</u>
	<u>309</u>	<u>-</u>

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5 Expenditure on raising funds

	Unrestricted funds		Total 31 December 2023 £	Total 31 December 2022 £
	General £	Restricted funds £		
Events and conferences	1,240	-	1,240	4,080
	1,240	-	1,240	4,080

6 Expenditure on charitable activities

		Unrestricted funds		Total 31 December 2023 £	Total 31 December 2022 £
	Note	General £	Restricted funds £		
Charitable activities		5,543	2,417	7,960	3,076
Governance costs	7	750	-	750	2,280
		6,293	2,417	8,710	5,356

7 Governance Costs

	Total 31 December 2023 £	Total 31 December 2022 £
Independent examiner fees:		
Examination of the financial statements	-	780
Other fees paid to examiners	750	1,500
	750	2,280

8 Trustees

No trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

One trustee was reimbursed expenses totalling £76 (2022: £76). No trustees received any other benefits from the charity during the year.

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9 Taxation

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10 Creditors: amounts falling due within one year

	31 December 2023 £	31 December 2022 £
Accruals	750	1,560

11 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	14,551	24,592	(7,533)	31,610
Restricted funds	8,264	-	(2,417)	5,847
Total funds	22,815	24,592	(9,950)	37,457

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	2,348	19,951	(7,748)	14,551
Restricted funds	-	9,952	(1,688)	8,264
Total funds	2,348	29,903	(9,436)	22,815

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12 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	2023 Total funds
	General £		£	£
Current assets	32,360		5,847	38,207
Current liabilities	(750)		-	(750)
Total net assets	31,610		5,847	37,457

	Unrestricted funds		Restricted funds	2022 Total funds
	General £		£	£
Current assets	16,111		8,264	24,375
Current liabilities	(1,560)		-	(1,560)
Total net assets	14,551		8,264	22,815

13 Related party transactions

There were no related party transactions during the year.