Charity registration number: 1164538

Hillingdon Brain Tumor & Brain Injury Group

Annual Report and Financial Statements

for the Year Ended 30 November 2019

Hillingdon Brain Tumor & Brain Injury Group

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Hillingdon Brain Tumor & Brain Injury Group

Reference and Administrative Details

Trustees

Mr Malcolm Underhill

Mr Abhay Shah

Mr Eugene Jennings

Mr Terry Logan Lekko

Mrs A Logan Lekko

Charity Registration Number

1164538

Independent Examiner

NRS Accountants & Taxation Services Ltd
264 High Road
Harrow
Middlesex
HA3 7BB

Hillingdon Brain Tumor & Brain Injury Group

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 November 2019.

Objectives and activities

Public benefit

We continute to provide active support to the community effected by Brain Tumour or Brain Injury raising awareness in Medical and General Health Providers. We continuted to offer wrap round care offering unique life improving post operative package for all our members.

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

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.
Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 28 July 2020 and signed on its behalf by:

....
Mr Abhay Shah
Trustee

Hillingdon Brain Tumor & Brain Injury Group

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are 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.

Approved by the trustees of the charity on 28 July 2020 and signed on its behalf by:

....
Mr Abhay Shah
Trustee

Hillingdon Brain Tumor & Brain Injury Group

Independent Examiner's Report to the trustees of Hillingdon Brain Tumor & Brain Injury Group

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 November 2019 which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

As the charity's trustees of Hillingdon Brain Tumor & Brain Injury Group you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Hillingdon Brain Tumor & Brain Injury Group's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Hillingdon Brain Tumor & Brain Injury Group as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 accounts to be reached.

....

NRS Accountants & Taxation Services Ltd
Association of International Accountant

264 High Road
Harrow
Middlesex
HA3 7BB

Date:28th July 2020

Hillingdon Brain Tumor & Brain Injury Group

Statement of Financial Activities for the Year Ended 30 November 2019

	Note	Unrestricted funds £	Total 2019 £
Income and Endowments from:			
Donations and legacies		49,236	49,236
Other trading activities		28,068	28,068
Total income		77,304	77,304
Expenditure on:			
Raising funds		(16,768)	(16,768)
Other expenditure	4	(66,850)	(66,850)
Total expenditure		(83,618)	(83,618)
Net expenditure		(6,314)	(6,314)
Net movement in funds		(6,314)	(6,314)
Reconciliation of funds			
Total funds brought forward		44,752	44,752
Total funds carried forward	12	38,438	38,438

	Note	Unrestricted funds £	Total 2018 £
Income and Endowments from:			
Donations and legacies		42,017	42,017
Charitable activities		11,597	11,597
Total income		53,614	53,614
Expenditure on:			
Raising funds		(26,270)	(26,270)
Other expenditure	4	(40,646)	(40,646)
Total expenditure		(66,916)	(66,916)
Net expenditure		(13,302)	(13,302)
Net movement in funds		(13,302)	(13,302)
Reconciliation of funds			
Total funds brought forward		58,054	58,054
Total funds carried forward	12	44,752	44,752

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

The funds breakdown for 2018 is shown in note 12.

Hillingdon Brain Tumor & Brain Injury Group

(Registration number: 1164538)
Balance Sheet as at 30 November 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	8	1,164	1,255
Current assets			
Cash at bank and in hand	9	41,279	53,868
Creditors: Amounts falling due within one year	10	(4,004)	(10,371)
Net current assets		37,275	43,497
Net assets		38,439	44,752
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		38,439	44,752
Total funds	12	38,439	44,752

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 28 July 2020 and signed on their behalf by:

....
Mr Abhay Shah
Trustee

1 Accounting policies

Statement of compliance

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

Basis of preparation

Hillingdon Brain Tumor & Brain Injury Group meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

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.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

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.

Fund structure

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

2 Income from donations and legacies

	Unrestricted funds Designated £	Total 2019 £	Total 2018 £
Regular giving and capital donations	41,419	41,419	25,230
	41,419	41,419	25,230

3 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds Designated £	Total 2019 £	Total 2018 £
Other direct costs of generating voluntary income		12,953	12,953	7,264

b) Costs of trading activities

	Note	Total 2019 £
		-
		Total 2019 £

4 Other expenditure

	Unrestricted funds Designated £	Total 2019 £	Total 2018 £
Legal fees	15,168	15,168	4,824
Marketing and publicity	-	-	614
Depreciation, amortisation and other similar costs	321	321	275
	15,489	15,489	5,713

5 Staff costs

The aggregate payroll costs were as follows:

No employee received emoluments of more than £60,000 during the year

6 Independent examiner's remuneration

	2019 £	2018 £
Examination of the financial statements	360	360

7 Taxation

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

8 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 December 2018	2,209	2,209
Additions	230	230
At 30 November 2019	2,439	2,439
Depreciation		
At 1 December 2018	954	954
Charge for the year	321	321
At 30 November 2019	1,275	1,275
Net book value		
At 30 November 2019	1,164	1,164
At 30 November 2018	1,255	1,255

9 Cash and cash equivalents

	2019 £	2018 £
Cash at bank	41,279	53,868
Bank overdrafts	-	(10)
Cash and cash equivalents in statement of cash flows	41,279	53,858

10 Creditors: amounts falling due within one year

	2019 £	2018 £
Bank overdrafts	-	10
Other taxation and social security	553	-
Other creditors	3,091	-
Accruals	360	361
	4,004	371

11 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2018 - £Nil).

12 Funds

	Balance at 1 December 2018 £	Incoming resources £	Resources expended £	Balance at 30 November 2019 £
Unrestricted funds				
Designated	44,752	76,669	(82,982)	38,439

	Balance at 1 December 2017 £	Incoming resources £	Resources expended £	Balance at 30 November 2018 £
Unrestricted funds				
Designated	58,054	53,614	(66,916)	44,752

13 Analysis of net assets between funds

	Unrestricted funds Designated £	Total funds 2019 £
Tangible fixed assets	1,164	1,164
Current assets	41,279	41,279
Current liabilities	(4,004)	(4,004)
Total net assets	38,439	38,439

	Unrestricted funds Designated £	Total funds 2018 £
Tangible fixed assets	1,255	1,255
Current assets	53,868	53,868
Current liabilities	(10,371)	(10,371)
Total net assets	44,752	44,752

14 Analysis of net funds

	At 1 December 2018 £	Financing cash flows £	At 30 November 2019 £
Cash at bank and in hand	53,868	-	53,868
Bank overdraft	(10)	10	-
	53,858	10	53,868
Net debt	53,858	10	53,868

	At 1 December 2017 £	Financing cash flows £	At 30 November 2018 £
Cash at bank and in hand	53,868	3,017	56,885
Net debt	53,868	3,017	56,885

Hillingdon Brain Tumor & Brain Injury Group

Statement of Financial Activities by fund for the Year Ended 30 November 2019

	Total Unrestricted funds 2019 £	Unrestricted funds 2018 £
Income and Endowments from:		
Donations and legacies	49,236	42,017
Charitable activities	-	11,597
Other trading activities	28,068	-
Total income	77,304	53,614
Expenditure on:		
Raising funds	(16,768)	(26,270)
Other expenditure	(66,850)	(40,646)
Total expenditure	(83,618)	(66,916)
Net expenditure	(6,314)	(13,302)
Net movement in funds	(6,314)	(13,302)
Reconciliation of funds		
Total funds brought forward	44,752	58,054
Total funds carried forward	38,438	44,752

Hillingdon Brain Tumor & Brain Injury Group

Detailed Statement of Financial Activities for the Year Ended 30 November 2019

	Total 2019 £	Total 2018 £
Income and Endowments from:		
Donations and legacies (analysed below)	49,236	42,017
Charitable activities (analysed below)	-	11,597
Other trading activities (analysed below)	28,068	-
Total income	77,304	53,614
Expenditure on:		
Raising funds (analysed below)	(16,768)	(26,270)
Other expenditure (analysed below)	(66,850)	(40,646)
Total expenditure	(83,618)	(66,916)
Net expenditure	(6,314)	(13,302)
Net movement in funds	(6,314)	(13,302)
Reconciliation of funds		
Total funds brought forward	44,752	58,054
Total funds carried forward	38,438	44,752

Hillingdon Brain Tumor & Brain Injury Group

Detailed Statement of Financial Activities for the Year Ended 30 November 2019

	Total 2019 £	Total 2018 £
Donations and legacies		
Committed giving	41,419	25,230
Grants - other agencies	-	1,700
Donations and legacies	7,817	15,087
	49,236	42,017
Charitable activities		
Charitable activities	-	11,597
	-	11,597
Other trading activities		
SHop sales	28,068	-
	28,068	-
Raising funds		
Therapy	(12,953)	(7,264)
Purchases	(635)	-
Shop manager fee	(540)	(17,130)
Shop assistant	(2,640)	(1,876)
	(16,768)	(26,270)
Other expenditure		
Shop commissions payable	(103)	(1,794)
Wages and salaries	(24,545)	-
Staff pensions (Defined contribution) - pension scheme 1	(232)	-
Rent	(15,000)	(25,075)
Water rates	(194)	(135)
Light, heat and power	(1,364)	(798)
Insurance	(491)	(496)
Repairs and maintenance	(600)	(17)
Telephone and fax	(543)	(494)
Office general administrative expenses	(4,695)	(2,761)
Computer software and maintenance costs	(930)	(139)
Printing, postage and stationery	-	(360)
Sundry expenses	-	(1,408)
Cleaning	(549)	(640)
Advertising	-	(614)
Accountancy fees	(360)	(360)
Book-keepingy fees	(1,742)	(455)
Legal and professional fees	(15,168)	(4,824)
Bank charges	(13)	(1)

Hillingdon Brain Tumor & Brain Injury Group

Detailed Statement of Financial Activities for the Year Ended 30 November 2019

	Total 2019 £	Total 2018 £
Depreciation of fixtures and fittings	(231)	(231)
Depreciation of office equipment	(90)	(44)
	(66,850)	(40,646)