

Yorkshire's Brain Tumour Charity

Charity No. 1095931

Trustees' Report and Unaudited Accounts

31 December 2020

Yorkshire's Brain Tumour Charity

Contents

	Pages
Trustees' Annual Report	3
Independent Examiner's report	14
Statement of Financial Activities	15
Balance Sheet	16
Notes to the Accounts	17
Detailed Statement of Financial Activities	26

Yorkshire's Brain Tumour Charity

Trustees Annual Report

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1095931

Principal Office

31 Otley Road

Leeds, West Yorkshire

LS6 3AA

Patron

Lady Kathy Botham

Trustees

The following Trustees served during the year:

T. Calverley

P.D. Chumas

A. R. Clark (Vice-Chair)

R. Corns

B. Foster (Chair)

M. Gatenby

S.V. Picton

S. Willis

C. Osmond

P. J. Myerscough

D. Heward

Accountants

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

HD1 5JL

Yorkshire's Brain Tumour Charity

Trustees Annual Report(continued)

Structure, Governance and Management

Formerly known as Brain Tumour Research and Support Across Yorkshire (BTRS), Yorkshire's Brain Tumour Charity (YBTC) is a registered charity governed by the rules contained with the "Model Declaration of Trust for a Charitable Trust" adopted on the 17th October 2002, then registered as a charity with the Charity Commission on the 13th February 2003.

The new name was adopted and registered with the Charity Commission in March 2020.

Trustees

Details of the Trustees who have served during the year are listed above.

None of the Trustees had any personal beneficial interests in the Charity requiring disclosure.

Appointment of Trustees

With effect from November 2019 a new appointment process was put into practice that governs how the charity advertises for Trustees, as well as developing a new application and induction process for safe recruitment. The process includes undertaking a skills audit to ensure the Board of Trustees is reflective of the skills and knowledge required and the communities we support.

Training of Trustees

New Trustees receive a briefing on their legal obligations under charity law; the content of our Model Declaration of Trust; our Conflicts of Interest Policy; Internal Financial Controls; Risk Management; the history of the charity; current budgets and the recent financial performance of the charity. In addition, Trustees are encouraged to attend appropriate internal and external training and events to facilitate the undertaking of their role.

Management

The Trustees meet quarterly to decide broad strategy, review policies and areas of activity including research grant funding, administration, reserves and risk management. The day-to-day administration of research grants and the processing and handling of applications prior to consideration of funding is delegated to the Chief Executive Officer.

Key Management Personnel and Remuneration Policy

M. Peacock (appointed 20th August 2019) Chief Executive Officer

The Board of Trustees together with the Chief Executive Officer are considered to be the key management personnel of the charity.

The Trustees give their time freely and no Trustee remuneration or expenses were paid during the year.

The Chief Executive salary is determined by benchmarking across the Third Sector on an annual basis.

Yorkshire's Brain Tumour Charity

Trustees Annual Report(continued)

Voluntary Help and Employees

The Trustees wish to record their thanks for the hard work of the charity's staff team and the support of our much-valued volunteers who work across a range of roles including the shop, support, office and fundraising.

Risk Management

The Trustees regularly review the risk management strategy in accordance with the requirements of the Statement of Recommended Practice on Accounting and Reporting by Charities.

Internal control risks are minimised by the implementation of procedures for the authorisation of all patient and research grants and other financial transactions.

Procedures are in place to ensure compliance with health and safety of staff, volunteers and visitors. Fundraising guidelines are issued to all volunteers and third-party supporters to ensure they comply with charity law, local authority and national regulations and to minimise risks to health and safety. The charity is registered with the Fundraising Regulator and complies with the Fundraising Code of Practice.

Conflict of Interest Policy

The charity has adopted a conflict of interest policy applicable to all Trustees and Staff. This policy aims to protect the organisation and the individuals involved from any appearance of impropriety. All Trustees and Staff are asked to declare their interests and any gifts or hospitality received in connection with their role in the charity. A register of interests is kept and maintained. In accordance with the charity's policy, Trustees are required to withdraw from decisions where a conflict of interest arises.

Objectives and Activities

The objects of Yorkshire's Brain Tumour Charity to 19th August 2020 are shown below:

1. To provide funds for research into the treatment of paediatric and adult brain tumours. All research shall be carried out within Yorkshire hospitals and universities. All research shall be written up for publication.
2. To provide funds to supply medical equipment aids and equipment to Yorkshire hospitals to support brain tumour patients whilst they are in hospital. Medical staff shall identify such pieces of equipment.
3. To provide funds to support brain tumour patients and their families.

These were amended on the 20th of August 2020 to:

In the county of Yorkshire and Humberside, including North Yorkshire, South Yorkshire, West Yorkshire and the East Riding of Yorkshire.

- i. To provide funds for research into the causes and cures of paediatric and adult brain tumours and to disseminate the useful results of such research.

Yorkshire's Brain Tumour Charity

Trustees Annual Report(continued)

- ii. To provide funds to supply aids and equipment to Yorkshire hospitals to support brain tumour patients whilst they are in hospital.
- iii. To provide funds to support brain tumour patients and their families financially, practically and emotionally.

Funds shall be allocated to objects i, ii and iii based on the needs of each object and to ensure the effective operation of the charity.

The trustees have decided to accept restricted and designated funds, as long as such funds are used to meet the charity's general objectives.

Merger

In September 2020, Yorkshire Brain Tumour Charity merged with Will's Way, a small local charity set up by the parents of Will Barker who was diagnosed with a low-grade brain tumour at the age of 15, in September 2016. We'd like to thank his parents and Will's Way trustees for their work and for their continued support. The legacy of the Will's Way charity now continues on through a dedicated YBTC fund, and we are proud that the family are all regular volunteers and Jo Page, Charity Manager at Will's Way, is now a member of staff at Yorkshire's Brain Tumour Charity.

The value of assets transferred from Will's Way to YBTC as a result of the merge was £72,193.11.

Financial review

The financial statements are presented in the standard format required by the Charity SORP and cover the activities of the charity. The Statement of Financial Activities (SOFA) shows the gross income from all sources and the split of activity between restricted and unrestricted funds.

Change in accounting software and system

Up to January 2020, the charity used Quickbooks to manage their accounts. However, we found that this software did not give us the reporting and management tools we needed. We therefore moved on to use SAGE 50 and we are now allocating costs to costs centres (Costs of Generating Funds, Costs of trading and Costs of charitable expenditure) to better reflect how our funds are used and what resources are used to generate income.

Note 12 – ENIC and pension costs are for all staff and are not included in the above cost centres.

Income

Incoming resources for the year totalled £268,586, an increase on the previous year of £53,763.

The charity relies on the support and assistance of much valued unpaid volunteers to help within the charity shop, No 31, to act as ambassadors across the region and to organise fundraising activities.

Yorkshire's Brain Tumour Charity

Trustees Annual Report(continued)

The increase in income reflects the investment in people made in the fundraising and finance team in 2020, as well as the focus on trusts and foundations income as a direct result of the pandemic and the resultant availability of covid-19 related emergency funding that was made available.

The fundraising team in 2019 was made up of 1 community fundraiser, supported by an assistant in a temporary events support role during the summer of 2019. In 2020, we recruited an additional community fundraiser and a part-time event fundraiser. The team supports family fundraisers, corporate fundraisers and event participants, and proactively work at identifying new income streams and maximising Gift Aid income, encouraging as much income diversity as possible.

Expenditure

Expenditure for the year increased to £438,212 with an increased spend on service support compared to the previous year, as well as a recruitment of a part time Finance Officer. £82,000 had been designated in 2019 for the renovation of ward L52 at the Leeds General Infirmary; the work took place and was completed in 2020.

Reserves policy

The Trustees endeavour to hold financial reserves equal to a minimum of 6 months running expenses plus research project commitments. At the end of 2020, the reserves were greater than this and therefore this risk is minimal.

The designated funds from the merger with Will's Way Charity can be spent on L52, bridging grants and research.

Investments policy and objectives

Short term funds are held in a Yorkshire Bank (now Virgin Money) and PayPal current accounts, saving deposits are held at both the Yorkshire Bank and the HSBC until required.

Short term funds from Will's Way Charity were held at Barclays and PayPal. Both accounts have now been closed.

The main banking is with the Yorkshire Bank (Virgin Money) with some funds kept with the HSBC to reduce the risk should one bank fail.

Activities and Performance

Treatments for brain tumours have remained relatively unchanged for more than 30 years. We fund next generation research because we want to find a cure. Whilst we are doing that, we offer a variety of support for children and adults who are living with, or are affected by, a brain tumour. The distress caused to patients, their families and their primary carers is devastating; our services support people emotionally, practically and financially and lasts for as long as we are needed.

Yorkshire's Brain Tumour Charity

Trustees Annual Report(continued)

Telephone & Email Clinic

We continued to grow our Support Services this year to enable us to provide patients and their families with increased access to telephone and email support through our confidential clinics.

The pandemic had a huge impact on how individuals were able to access medical care, appointments and treatment, as well as for how some people were able to access care services within their home. For those who lost a loved one, the impact of the restrictions on funerals and not being able to see other people during times of grief has been devastating. We have seen a huge increase in the numbers of people we have actively supported this year to 378; this is a 121% increase on the previous year.

To tackle the increased isolation and loneliness of brain tumour patients, carers and family members we quickly implemented a new out of hours support line in the first lockdown period, with the support of a dedicated and trained volunteer giving access out of usual working hours. This support line continues to be available between 9am and 10pm, seven days a week.

In November, we increased our available Support Services Coordinator hours to provide additional resource to continue to meet the growing numbers of individuals we are actively supporting on our caseload.

Support Groups

From March 2020, our monthly face to face patient support groups had to be cancelled, this continued throughout the whole year as many of those who attend were vulnerable or shielding and the decision was made not to reinstate face to face groups until it was safer to do so.

We introduced new fortnightly online support groups which were well received and well attended by patients, carers and family members. The increase in frequency was to help tackle isolation, as for many of those attending we were their only interaction during the lockdown periods. The groups continue to offer a chance for people to speak with others who really understand.

During the year we also trialled peer buddying, matching volunteers with lived experience to newly diagnosed patients or their carers/family members. This has been a success, with positive feedback being received and we are looking to develop this over the coming year.

We began the year with a newly launched Meet Up and Memories event, however, this was poorly attended as the impact of the pandemic was already causing concern. Following lockdown, we made the decision to trial running this bereavement support online every two weeks. It was initially well attended, but as the weather improved it was less so. A trained volunteer held meetings in her garden with limited numbers to meet the restrictions in place. These worked well over the summer months and a review was undertaken. We made the decision to rename the group to "Bereavement Support Group" and these were put back in place every fortnight online from September led by a trained volunteer with lived experience.

Yorkshire's Brain Tumour Charity

Trustees Annual Report(continued)

The year culminated in a joint support group virtual Christmas party night, with party packs being distributed to attendees before the event and games and quizzes being held for entertainment.

Patient Grants

If a patient with a primary brain tumour in Yorkshire has financial difficulties as a result of their diagnosis, health professionals can apply to us for a one-off financial grant. The stress and anxiety caused by financial difficulties can have a huge impact on individuals and their families and our grants help to reduce the worry caused at what is already a difficult time. In 2020 we also continued to provide grants to help reduce social isolation and for patients to make a special wish come true.

Following the merge with Will's Way, we introduced bridging grants as a continuation of the charity's work. These one-off £200 grants are provided to parents/carers of children, up to the age of 16, who are a patient on Ward L52 at Leeds Children's Hospital and are, or will be, receiving treatment, or under investigation for, a suspected brain tumour. Bridging grants are provided to help towards the costs associated with having a child in hospital, for example parking, food and drink or other childcare costs.

We made a total of 55 patient grants in 2020, an increase of 20 on 2019. These totalled £26,200, an increase of £8,700 on 2019. £4,000 (8 grants) were awarded as a direct result of outcomes from the COVID-19 pandemic and £200 (1 grant) was awarded as a bridging grant.

Counselling & Hypnotherapy

We understand that it is good to talk, and we provide support from trained counsellors and hypnotherapists for patients, family members, children and those bereaved. Where people are unable to access this service due to location restrictions we cover the cost of this in their own locality.

We fully adapted our counselling support as a result of Covid-19, offering remote sessions online or via telephone during lockdown periods.

With the number of people accessing support increasing and our focus on further developing in-community support in 2021, we recruited a dedicated Counsellor to our staff team in December.

Benefits Advice & Signposting

We arrange direct access to one-to-one specialist support from a qualified and experienced social worker for patients and their relatives who need advice and information about applying for new benefits, amendments to existing benefits or guidance on completing benefit forms.

During the year, we continued to develop our networks across the region to enable us to signpost to other localised amenities that would be of benefit, referring to other charities, council and community services to ensure the patient and their family have access to the support they need, where they live.

Yorkshire's Brain Tumour Charity

Trustees Annual Report(continued)

Neuro-oncology Clinical Nurse Specialist Team

We continue to work closely with the neuro-oncology clinical nurse specialist team at Leeds Teaching Hospitals Trust, as well as developing connections to other specialist teams across the region.

Patient Advisory Group

We launched a new Patient Advisory Group which encourages members to represent the views and experiences of people affected by a brain tumour, supporting them to become a driving force behind the development of our support services across Yorkshire and Humber.

Current Research Grants

During the year 2020, we awarded 1 new research grant for the value of £10,000 that was then cancelled by the recipient. We set aside £18,000 in research grants for 2021, as part of our 18th birthday celebrations. Applications for these funds will open in early 2021.

As a direct result of the COVID-19 pandemic, some of the research projects we fund had to be paused due to staff (researchers) being furloughed and/or laboratories being unavailable. Extensions have been granted to:

- Dr Lucy Stead for the work of the Leeds Brain Tumour Tissue Bank and Paediatric Brain Tumour Cell Line Resource
- Dr Laura Matthews, for Improving Steroid Safety in Glioblastoma

We also note that the Developing Tissue on Chip research led by Dr Pedro Beltran-Alvarez in Hull had a delayed start.

Our funding of Dr Ryan Matthew was unaffected by the pandemic.

Research funding of £126,759 (including the above-mentioned birthday grant) was designated by the Trustees at the end of 2020 and allocated as spend in 2021. Our commitments for 2022 onwards were £94,227 at the end of 2020.

Fundraising

Our Approach to Fundraising:

In 2020, we received national government and local authority grants for the value of £29,000 and income from the Job Retention Scheme (CJRS) for the value of £9,050 (our 2 shop staff members were on full or flexible furlough when the shop could not open due to national or local restrictions). These were exceptional grants as we do not normally receive any statutory funding and are normally 100% reliant on voluntary donations.

To raise the majority of the funds required to continue our work, we actively support individuals, groups and corporates fundraising within the Yorkshire community. In the last year, we did not use a third-party professional fundraiser or commercial participant.

Yorkshire's Brain Tumour Charity

Trustees Annual Report(continued)

Fundraising activities carried out on behalf of Yorkshire's Brain Tumour Charity are monitored closely by the Chief Executive Officer on a regular basis to ensure adherence to the Fundraising Code of Conduct and Fundraising Promise. The charity offers an excellent supporter experience, with advice and support to the public to ensure compliance with all legal requirements.

Impact of Covid-19 on fundraising:

The negative impact of the pandemic on the charity's income started in February 2020, with shop income declining as less people were using the high street.

The charity's usual ways of raising money, for example, through events, community and corporate fundraising, was severely impacted, with the majority of activity stopping entirely for an extended period of time throughout the two lockdown periods and the Tier 3 restrictions period. The charity adapted their approach, utilising digital and virtual fundraising opportunities to continue to engage supporters. A new online shop was developed, as well as the use of online selling sites.

The ability of the charity to undertake usual fundraising activity was impacted severely to the end of the year, but the team continued to adapt ways of working to make use of available technology and easing of restrictions, when able, to hold alternative events, like an outdoor car boot sale.

Fundraising Standards:

At Yorkshire's Brain Tumour Charity, we ensure that we maintain the highest possible principles when fundraising throughout the year by making sure all of our activities are compliant with all legal and regulatory standards.

As part of our commitment to high standards, we continued to deliver on all the pledges stated in our Fundraising Promise. This includes adhering to the Code of Fundraising Practice and being a member of the Fundraising Regulator.

Helping Our Supporters and Addressing Complaints:

We have ensured we are accessible to all throughout the year if they ever had a query or needed guidance. We have a Complaints Policy in place that is accessible via our website. During 2020, we didn't receive any complaints about our fundraising.

Protecting Vulnerable People and the Wider Public

We aim to make sure the privacy of our supporters is fully protected, particularly in the cases of vulnerable people. We are committed to ensuring that no vulnerable person feels subject to unreasonable intrusion of privacy or persistent or undue pressure to donate. We ensure that this is covered in staff induction training and is reviewed by the Chief Executive Officer and staff team on an annual basis.

Yorkshire's Brain Tumour Charity

Trustees Annual Report(continued)

Plans for the Future

The charity is committed to expanding the support we offer across the Yorkshire region to ensure we meet the needs of primary brain tumour patients and their families across different communities. We will continue to reach out to communities across Yorkshire to ensure our support is accessible for everyone who needs it. This includes exploring increasing our provision of support within the key identified areas of Wakefield, Kirklees, Calderdale, Bradford, Hull and Sheffield, where we know there is a demand for our services. We will also re-introduce and grow the available face to face support groups, meet-ups and drop-in clinics to offer a range of opportunities as soon as the lifting of restrictions allows us to do so.

We will further develop our Patient Advisory Group to seek feedback and ideas from patients, carers and family members to continue to inform and develop our services strategy for the future.

We will develop and launch a new peer-led befriending scheme to increase access to peer networks and support in communities where people live.

We will develop varied income streams through the year to diversify our fundraising and reduce risk, including reviewing digital and virtual fundraising to ensure we continue to provide varied ways of supporting the charity. We will introduce new in-person events that are covid-safe and compliant to encourage fundraising support from across the region.

Statement of trustees' responsibilities in relation to the financial statements

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to examiner

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

Yorkshire's Brain Tumour Charity

Trustees Annual Report(continued)

Examiner

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will reviews the accounts for the year ended 31 December 2020. In accordance with this appointment, Solutions Accountancy & Bookkeeping Ltd was appointed as examiner.

Signed on behalf of the charity's trustees

A handwritten signature in black ink, appearing to be 'B. Foster', written over a faint horizontal line.

B. Foster

3rd June 2021

Yorkshire's Brain Tumour Charity

Independent Examiners Report

Independent Examiner's Report to the Trustees of Yorkshire's Brain Tumour Charity

I report to the trustees on my examination of the accounts of Yorkshire's Brain Tumour Charity for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity'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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did 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 accounts to be reached.



Solutions Accountancy & Bookkeeping Ltd
1 The Mews
Little Brunswick Street
HD1 5JL

3rd June 2021

Yorkshire's Brain Tumour Charity

Statement of Financial Activities

for the year ended 31 December 2020		Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Income and endowments from:						
Donations and legacies	3		119,227	18,401	137,628	82,975
Charitable activities	4		1,392	43,000	44,392	72,358
Trading activities	5		32,182	-	32,182	42,732
Investments	6		2,001	-	2,001	2,015
Other	7		52,207	176	52,383	14,743
Total			207,009	61,577	268,586	214,823
Expenditure on:						
Raising funds	8		110,108	-	110,108	35,432
Charitable activities	9		122,469	38,499	160,968	61,937
Other	10		167,136	-	167,136	235,402
Total			399,712	38,499	438,212	332,771
Net gains on investments			-	-	-	-
Net expenditure	11		(192,704)	23,078	(169,626)	(117,948)
Transfer between funds			4,442	(10,000)	(5,558)	10,392
Net expenditure before other gains/(losses)			(188,262)	13,078	(175,184)	(107,556)
Other gains and losses						
Net movement in funds			(188,262)	13,078	(175,184)	(107,556)
Reconciliation of funds:						
Total funds brought forward			353,864	46,763	400,627	508,183
Total funds carried forward			165,602	59,841	225,443	400,627

Yorkshire's Brain Tumour Charity

Balance Sheet

as at 31 December 2020

Charity No. 1095931

	Notes	2020 £	2019 £
Fixed assets			
Tangible	13	2,945	6,046
		<u>2,945</u>	<u>6,046</u>
Current assets			
Stocks	14	10,364	4,367
Debtors	15	6,819	8,023
Cash at bank and in hand		384,147	438,606
		<u>401,329</u>	<u>450,996</u>
Creditors: Amount falling due within one year	16	(178,831)	(56,415)
Net current assets		<u>222,498</u>	<u>394,581</u>
Total assets less current liabilities		<u>225,443</u>	<u>400,627</u>
Total net assets		<u><u>225,443</u></u>	<u><u>400,627</u></u>
The funds of the charity			
Restricted funds	17		
Restricted income funds		59,841	46,763
		<u>59,841</u>	<u>46,763</u>
Unrestricted funds	17		
General funds		165,602	353,864
		<u>165,602</u>	<u>353,864</u>
Reserves	17		
Total funds		<u><u>225,443</u></u>	<u><u>400,627</u></u>

Approved by the trustees on 20th May 2021

And signed on their behalf by:



B. Foster

Trustee

3rd June 2021

Yorkshire's Brain Tumour Charity

Notes to the Accounts

for the year ended 31 December 2020

1. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.

Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on	This includes any gain or loss on the sale of investments. investment assets

Expenditure

Recognition of expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable

All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure

These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In

the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In

the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised

where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign

currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases. Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or,

if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets. Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet.

The assets of the plan are held separately from the charity in independently administered funds.

Yorkshire's Brain Tumour Charity

Notes to the Accounts

for the year ended 31 December 2020

2. Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total Funds 2019 £
Income and endowments from:			
Donations and legacies	82,975	-	82,975
Charitable activities	72,358	-	72,358
Trading activities	42,732	-	42,732
Investments	2,015	-	2,015
Other	14,743	-	14,743
Total	214,823	-	214,823
Expenditure on:			
Raising funds	35,432	-	35,432
Charitable activities	61,937	-	61,937
Other	235,402	-	235,402
Total	332,771	-	332,771
Net gains on investments	-	-	-
Net expenditure	(117,948)	-	(117,948)
Transfer between funds	12,105	(1,713)	10,392
Net expenditure before other gains/(losses)	(105,843)	(1,713)	(107,556)
Other gains and losses			
Net movement in funds	(105,843)	(1,713)	(107,556)
Reconciliation of funds:			
Total funds brought forward	449,707	58,476	508,183
Total funds carried forward	343,864	56,763	400,627

Yorkshire's Brain Tumour Charity

Notes to the Accounts

for the year ended 31 December 2020

3 Income from donations and legacies	Unrestricted funds	Restricted funds	Total funds	Total funds
	2020	2020	2020	2019
	£	£	£	£
	119,227	18,401	137,628	82,975
	119,227	18,401	137,628	82,975
4 Income from charitable activities	Unrestricted funds	Restricted funds	Total funds	Total funds
	2020	2020	2020	2019
	£	£	£	£
	1,392	43,000	44,392	30,797
				41,561
	1,392	43,000	44,392	72,358
5 Income from other trading activities	Unrestricted funds	Restricted funds	Total funds	Total funds
	2020	2020	2020	2019
	£	£	£	£
	32,182	-	32,182	42,732
	32,182	-	32,182	42,732
6 Income from investments	Unrestricted funds	Restricted funds	Total funds	Total funds
	2020	2020	2020	2019
	£	£	£	£
	2,001	-	2,001	2,015
	2,001	-	2,001	2,015
7 Other income	Unrestricted funds	Restricted funds	Total funds	Total funds
	2020	2020	2020	2019
	£	£	£	£
	52,207	176	52,383	13,801
				942
	52,207	176	52,383	14,743
8 Expenditure on raising funds	Unrestricted funds	Restricted funds	Total funds	Total funds
	2020	2020	2020	2019
	£	£	£	£
Costs of generating voluntary donations and legacies	78,510	-	78,510	7,898
	78,510	-	78,510	7,898
Cost of trading activities	-	-	-	-
	31,599	-	31,599	27,534
	31,599	-	31,599	27,534

Yorkshire's Brain Tumour Charity

Notes to the Accounts

for the year ended 31 December 2020

9 Expenditure on charitable activities

	Unrestricted 2020 £	Restricted 2020 £	Total funds 2020 £	Total funds 2019 £
Support & Counselling	34,526	-	34,526	10,015
Research & Grants	82,000	38,499	120,499	45,873
Ellie's Fund	-	-	-	1,077
Branded Merchandise	5,942	-	5,942	4,972
	<u>122,469</u>	<u>38,499</u>	<u>160,968</u>	<u>61,937</u>

10 Other expenditure

	Unrestricted 2020 £	Restricted 2020 £	Total funds 2020 £	Total funds 2019 £
Other interest payable	11	-	11	114
Employee costs	85,270	-	85,270	132,876
Motor and travel costs	263	-	263	2,415
Premises costs	36,256	-	36,256	37,424
General administrative costs,	28,034	-	28,034	29,690
Depreciation and amortisation	7,198	-	7,198	6,711
Legal and professional costs	10,104	-	10,104	26,172
	<u>167,136</u>	<u>-</u>	<u>167,136</u>	<u>235,402</u>

11 Net expenditure before transfers

	2020 £	2019 £
This is stated after charging:		
Depreciation of owned fixed assets	7,198	6,711

12 Staff Costs

	2020 £	2019 £
Salaries/wages	72,635	110,510
Employer's NIC	7,903	8,655
Pension costs	3,767	5,861
Staff recruitment	50	6,459
Staff training	915	1,391
	<u>85,270</u>	<u>132,876</u>

Yorkshire's Brain Tumour Charity

Notes to the Accounts

for the year ended 31 December 2020

13 Tangible fixed assets	£	£	£	£
Cost or revaluation				
At 1 January 2020	12,247	8,404	27,171	47,822
At 31 December 2020	14,744	8,404	11,684	34,832
Depreciation and impairment				
At 1 January 2020	9,798	6,723	25,513	42,034
Depreciation charge for the year	2,949	1,681	2,568	7,198
Disposals			(17,345)	(17,345)
At 31 December 2020	12,746	8,404	10,736	31,887
Net book values				
At 31 December 2020	1,997	-	948	2,945
At 31 December 2019	2,450	1,680	1,916	6,046

14 Stocks	2020	2019
	£	£
Finished goods	10,364	4,367

15 Debtors	2020	2019
	£	£
Trade debtors	155	10
Other debtors	294	1,089
Prepayments and accrued income	6,370	6,924
	6,819	8,023

16 Creditors	2020	2019
amounts falling due within one year	£	£
Company credit cards	357	1,072
Trade creditors	1,340	8,463
Other taxes and social security	-	330
Other creditors	109,468	1,389
Accruals and deferred income	67,667	45,161
	178,831	56,415

Yorkshire's Brain Tumour Charity

Notes to the Accounts

for the year ended 31 December 2020

17 Movement in funds

	As at 1st January 2020 £	Incoming resources (including other gains/losses) £	Resource expensed £	Gross transfers £	As at 31st December 2020 £
Restricted funds:					
	56,763	61,577	(38,499)	(10,000)	69,841
Total	<u>56,763</u>	<u>61,577</u>	<u>(38,499)</u>	<u>(10,000)</u>	<u>69,841</u>
Unrestricted funds:					
General funds	343,864	207,009	(399,712)	4,442	155,602
Revaluation Reserves:					
Total funds	<u>400,627</u>	<u>268,586</u>	<u>(438,212)</u>	<u>(5,558)</u>	<u>225,443</u>

18 Analysis of net assets between funds

	Unrestricted Funds £	Total £
Fixed assets	2,945	6,046
Net current assets	222,498	394,581
	<u>225,443</u>	<u>400,627</u>

19 Reconciliation of net debt

	As at 1st January 2020 £	Cashflows £	New HP/Finance leases £	As at 31st December 2020 £
Cash and cash equivalents	438,606	(54,459)	-	384,147
	<u>438,606</u>	<u>(54,459)</u>	<u>-</u>	<u>384,147</u>
Net Debt	<u>438,606</u>	<u>(54,459)</u>	<u>-</u>	<u>384,147</u>

20 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2020	2020	2019	2019
	Land and buildings £	Other £	Land and buildings £	Other £

Operating leases with expiry date:

Pension commitments

The pension cost charge to the charity amounted to:

2020	2019
<u>3,767</u>	<u>5,861</u>

Yorkshire's Brain Tumour Charity

Detailed Statement of Financial Activities

for the year ended 31 December 2020

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2020	2020	2020	2019
	£	£	£	£
Income and endowments from:				
Donations and legacies	119,227	18,401	137,628	82,975
	119,227	18,401	137,628	82,975
Charitable activities	1,392	43,000	44,392	30,797
				41,561
	1,392	43,000	44,392	72,358
Trading activities	32,182	-	32,182	42,732
	32,182	-	32,182	42,732
Investments	2,001	-	2,001	2,015
	2,001	-	2,001	2,015
Other	52,207	176	52,383	13,801
				942
	52,207	176	52,383	14,743
Total income and endowments	207,009	61,577	268,586	214,823
Expenditure on raising funds:				
Costs of generating voluntary donations and legacies	78,510	-	78,510	7,898
	78,510	-	78,510	7,898
Cost of trading activities	-	-	-	-
	31,599	-	31,599	27,534
	31,599	-	31,599	27,534
Total of expenditure on raising funds	110,108	-	110,108	35,432
Charitable activities				
Support & Counselling	34,526.18	-	34,526	10,015
Research & Grants	82,000	38,499	120,499	45,873
Ellie's Fund	-	-	-	1,077
Branded Merchandise	5,942	-	5,942	4,972
	122,469	38,499	160,968	61,937
Total of expenditure on charitable activities	122,469	38,499	160,968	61,937

Yorkshire's Brain Tumour Charity

Detailed Statement of Financial Activities

for the year ended 31 December 2020

Other expenditure

Other interest payable	11	-	11	114
	11	-	11	114

Employee costs

Salaries/wages	72,635	-	72,635	110,510
Employer's NIC	7,903	-	7,903	8,655
Pension costs	3,767	-	3,767	5,861
Staff recruitment	50.00	-	50	6,459
Staff training	914.70	-	915	1,391
	85,270	-	85,270	132,876

Motor and travel costs

Travel and subsistence	217	-	217	1,482
Business mileage costs reimbursed	46	-	46	933
	263	-	263	2,415

Premises costs

Rent	25,521	-	25,521	24,577
Rates	378	-	378	2,621
Light, heat and power	2,114	-	2,114	3,395
Premises cleaning	2,787	-	2,787	646
Premises insurances	831	-	831	1,498
Premises repairs and maintenance	2,107	-	2,107	824
Other premises costs	2,520	-	2,520	3,863
	36,256	-	36,256	37,424

General administrative costs, including depreciation and amortisation

Depreciation land & buildings	2,949	-	2,949	2,449
Depreciation Plant & Machine	1,681	-	1,681	1,681
Depreciation Equipment	2,568	-	2,568	2,581
Bank charges	1,829	-	1,829	1,911
Equipment leasing and hire charges	4,413	-	4,413	2,866
Meeting costs	430	-	430	658
Information and publications	391	-	391	9,804
Postage and couriers	1,309	-	1,309	1,287
Software, IT support and related costs	12,301	-	12,301	7,916
Stationery and printing	2,143	-	2,143	1,695
Sundry expenses	1,099	-	1,099	1,025
Telephone, fax and broadband	4,119	-	4,119	2,528
	35,231	-	35,231	36,401

Yorkshire's Brain Tumour Charity

Detailed Statement of Financial Activities

for the year ended 31 December 2020

Legal and professional costs

Accountancy and bookkeeping	3,964	-	3,964	1,800
Consultancy fees	2,400	-	2,400	149
Other legal and professional costs	3,740	-	3,740	24,223
	10,104	-	10,104	26,172

Total of expenditure of other costs

167,136	-	167,136	235,402
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Total expenditure

399,712	38,499	438,212	332,771
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Net gains on investments

Net expenditure (192,704) 23,078 (169,626) (117,948)

Transfers between funds 4,442 (10,000) (5,558) 9,592

Net expenditure before other gains/(losses) (188,262) 13,078 (175,184) (108,356)

Other gains

Net movement in funds (188,262) 13,078 (175,184) (108,356)

Reconciliation of funds:

Total funds brought forward 353,864 46,763 400,627 508,983

Total funds carried forward 165,602 59,841 225,443 400,627