

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021
FOR
YORKSHIRE'S BRAIN TUMOUR CHARITY**

Thomas Coombs Limited
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 21
Detailed Statement of Financial Activities	22 to 23

YORKSHIRE'S BRAIN TUMOUR CHARITY

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31ST DECEMBER 2021

TRUSTEES

P D Chumas
C Osmond
D Heward (Chair)
P J Myerscough
M Gatenby
R Corns
S V Picton
S L Willis
A R Clark (Deputy Chair)
T Calverley
B A Foster (Former Chair)

PRINCIPAL ADDRESS

31 Otley Road
Headingley
Leeds
LS6 3AA

REGISTERED CHARITY NUMBER

1095931

INDEPENDENT EXAMINER

Thomas Coombs Limited
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

BANKERS

Virgin Money
32 Town Street
Yeadon
LS18 4RJ

Structure, Governance and Management

Yorkshire's Brain Tumour Charity (YBTC) is a registered charity governed by the rules contained within 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.

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 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. They monitor progress towards the Charity's Objectives and Key Results (OKRs). 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.

During 2021 the Board of Trustee Meetings have continued to be held online to ensure all had access throughout the variety of restrictions in place across the year due to the covid-19 pandemic.

In November, the first of two facilitated strategy sessions were held in person. The first session "Harnessing the Passion" brought together the Trustees and CEO to gather ideas, knowledge and expertise that would inform the future strategy of the Charity.

A second facilitated session "Creating the Future" was held later the same month using the insight gathered to inform a new strategy for YBTC with high-level areas of strategic focus and ways this would be measured agreed.

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.

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 gave 1467 hours of their time in 2021 across a range of roles including the shop, support, office, and fundraising.

Risk Management

The Trustees regularly review the Charity's Risk Register and risk management strategy in accordance with the requirements of the Statement of Recommended Practice on Accounting and Reporting by Charities. Identified principal risks are discussed at Board of Trustee meetings with discussions and decisions being documented.

The Charity's Risk Register records all mitigating steps being taken to protect the Charity, its assets and reputation.

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 now using a centralised compliance database to manage all processes and procedures in this matter.

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, and this is documented within meeting minutes.

Objectives and Activities

The objects of Yorkshire's Brain Tumour Charity are shown below:

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.
- 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.

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.

Income

Incoming resources for the year totalled £498,795, an increase on the previous year of £268,363.

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. Their efforts and creativity in this challenging period has been invaluable and thanks to them we have been able to meet the growing needs of our families.

As in 2020, the increase in income reflects the investment in people across both the fundraising and support teams, including recruiting a Marketing Officer. There was also a 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.

2021 saw some challenge and community events start again, however with a lower attendance than we would have normally expected. With an increased demand for our support services, we were successful at securing further trust and foundation grants.

Expenditure

Expenditure for the year increased to £551,667 from £437,989. The main cause for the increase expenditure is on services provided, including staff costs. In December 2020, 2 new counsellors joined the team.

In April 2021, we also recruited a new Marketing Officer to help promote both our fundraising activities and our support activities, and to increase the awareness of our work and create new resources for patients.

Where possible, we have endeavoured to change contracts and/or suppliers to benefit from more affordable deals.

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 2021, the reserves were short by 10% from our target.

This is explained by an authorised overspend of the same value on 2 research projects where researchers had an opportunity to secure materials needed for 2022 and 2023 at a competitive price. As such, expenditure on research for 2022 will now be under budget and we expect our reserves to exceed our policy by end of 2022.

Investments policy and objectives

Short term funds are held in Virgin Money and PayPal current accounts, saving deposits are held at both Virgin Money and HSBC until required.

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

Fraud and Cyber Security

As part of our continued work to decrease risk of fraud and increase cyber security, we use BitDefender to protect us online. We also communicate regularly with staff against potential threats and team members alert each other when a suspicious email is received. If we are unsure of the nature of the email, we research the sender before taking any action.

In 2021, we also implemented further steps to prevent against fraud, for example the Deputy Chair of Trustees once a month audits the large amounts paid out by cross-referencing them with invoices and reports. Expenses to staff are only paid on receipt of evidence (receipts) and after having been approved by the CEO.

We do not currently accept crypto currencies.

Activities and Performance

Treatments for brain tumours have remained relatively unchanged for nearly 40 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.

Support Services

We have continued to grow access to our support services by patients, carers, and family members by developing our in-person community support, as well our remote services which include our telephone support line, online chat, and email support. Our telephone support line continues to run every day 9am to 10pm, with the support of a dedicated and trained volunteer giving access out of usual working hours.

The pandemic has continued to impact on how individuals are 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 in the first half of the year, and not being able to see other people during times of grief, has been devastating.

We have continued to see unexpected large increases in the number of people we have actively supported, this year totalling 655; this is a 76% increase on the previous year. In the last two years since the pandemic started, the number of people we are supporting at any one time has grown by 234%.

Due to the growing number of people we are supporting, we further increased our available Support Service Coordinator hours in October to provide additional resource to ensure we can meet the needs of patients and their loved ones when they need us.

Support Groups

Due to the pandemic our monthly face to face patient support group had to be cancelled in March 2020 and going into 2021 we continued the adapted online support we had put in place. The fortnightly online groups, which were well attended, continued whilst Covid-19 restrictions were in place until July.

We used the early part of the year to gather feedback from our beneficiaries so we could review and evaluate our support groups and develop a plan to improve and deliver more emotional support where people live to ensure we are truly reaching across all communities in Yorkshire. In conjunction with restrictions lifting, we received funding from the National Lottery Community Fund to develop and grow the support we offer to the brain tumour community across Yorkshire following on from the feedback we received.

In the summer of 2021, we launched a new range of in-person support groups, including Support Meetups, Drop-In Cafes and Get Togethers. These were held in Leeds (at the Maggie's Centre at St James's and at The Loft Coffee Shop in Farsley), Wakefield (Create Café) and Bradford (The Harold Club), as well as continuing a monthly online group. We also launched a series of monthly Wellbeing Walks in conjunction with Good Footing, which take place in different locations across West and South Yorkshire. By December 2021, the walks were being regularly attended by up to 20 people.

In 2021, we held 23 in person support meetups (after restrictions lifted) and 46 online groups.

Building upon the peer buddying undertaken in 2020, we launched our new befriending scheme "Check In & Chat". This included training volunteers with their own personal brain tumour lived experience (both patient and family member) who we then buddied up with someone newly diagnosed/currently requiring support. We had 10 trained volunteers within the first 3 months of launching the scheme.

We invited families affected by a brain tumour to a range of support get togethers including our GardenFest event in July, an Afternoon Tea in August, a visit with Santa at our Christmas Fair and a Christmas dinner. These events are important for bringing people together to develop peer support networks and share ways of coping, but as important, to bring them into a space where they can be themselves and not have to explain as everyone there understands what they are going through.

We have continued to develop the support offered for people who are bereaved. This has included carrying on the fortnightly Bereavement Support Group online meetings, led by a trained volunteer with lived experience. The group has been successful, bringing together grieving loved ones into a safe and supportive space. Feedback from those attending has been positive, and they tell us the support received has reduced their isolation and feelings of loneliness. Through the year our bereavement support has grown further, with the trained volunteer providing proactive telephone support and check ins for newly bereaved individuals, as well as in-person meet ups in the garden during the summer months. We have also increased access to bereavement counselling in communities and remotely as required.

Patient Grants

If a patient with a primary brain tumour in Yorkshire has financial difficulties because 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. Other grants are available to help patients' mental health and physical needs, to reduce social isolation or to make a wish come true. We can award up to £500 per patient and they are able to reapply after a 12-month period has passed.

Parents of paediatric patients also have access to a £200 one-off bridging grant to help them with the initial cost of being an inpatient whilst awaiting a primary brain tumour diagnosis. This is in addition of the above £500 grant.

In 2020, we awarded a total of 55 patient grants for the value of £26,200. The demand in 2021 significantly increased thanks to our investment in building relationships with hospital teams across West, East and South Yorkshire. As a result, in 2021 we awarded £43,103 worth of grants including 11 bridging grants, 73 adults' grants and 9 paediatric grants. Of these grants, £25,000 was given to help patients and families encountering financial hardship.

Counselling & Hypnotherapy

We understand that it is good to talk, and we provide support from trained counsellors for patients, family members, carers, children and those bereaved. Where people are unable to access this service due to location (or due to lockdown restrictions) we covered the cost of this in their own locality or through remote sessions.

We have growing numbers of people accessing counselling support and during the year our internal Counsellor developed new networks to ensure we could provide the specialist and experienced counsellors required, for example, for young children, teenagers, and couples. The Charity increased the counselling sessions delivered in 2021 by 169% compared to the previous year.

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.

We can signpost to other local welfare support services, including other charities or council and community services to ensure access to support in communities where people live. This has also included the development of an online directory of services on our website to provide information for a range of communities across Yorkshire and the Humber.

Neuro-oncology Clinical Nurse Specialist Team

We continue to work closely with the neuro-oncology clinical nurse specialist team at Leeds Teaching Hospitals Trust.

In 2021, we developed connections and relationships with the clinical nurse specialist teams at both Hull Royal Infirmary and Sheffield Hospitals.

We provide information and support to these teams for primary brain tumour patients, and we receive patient referrals and grant applications from them directly.

Patient Advisory Group

We have continued to develop our 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.

During 2021, the group have helped clinicians and researchers in Sheffield with an awareness campaign about donating brain tumour tissue. They have also given feedback on several clinical trial designs, as well as attending focus groups for more in-depth discussion.

Support of ward L52

During 2021, we have supported paediatric patients and their families directly on ward L52 at Leeds General Infirmary by funding crafts and materials including Tonies (story boxes), replacement fans, replacement remote controls and Christmas activities and displays. Remaining funds from the merger with the Will's Way charity in 2020 were used towards these expenditures.

Current Research Grants

During the year 2021, we awarded 3 new research projects as part of our 18th Birthday celebrations to:

- Dr Lucy Stead, Leeds Institute of Medical Research, St James's University Hospital, for the project "Establishing an ex vivo preclinical GBM model in Leeds"
- Drs Pedro Beltran-Alvarez and John Greenman, University of Hull, for the project "Investigating new diagnostic biomarkers of glioblastoma"
- Drs Ola Rominiyi and Spencer Collis, University of Sheffield Medical School, for the project "Dissecting spatiofunctional intratumoural heterogeneity in the DNA damage response of glioblastoma to establish common therapeutic vulnerabilities"

The work at the Tissue Bank in Leeds was further delayed by the pandemic, however our other funded projects were less affected or unaffected.

The following projects will continue beyond 2021:

- Funding for 4 Year Associate Professorship of Dr Ryan Mathew, University of Leeds
- Leeds Brain Tumour Tissue Bank, Dr Lucy Stead, Leeds Institute of Medical Research, St James's University Hospital, Leeds
- Paediatric Brain Tumour Cell Line Resource in Leeds, Dr Lucy Stead, Leeds Institute of Medical Research, St James's University Hospital, Leeds
- Funding for 2 Year of PhD student Dr Pedro Beltran-Alvarez, University of Hull

The project Improving Steroid Safety in Glioblastoma by Dr Laura Matthews concluded in 2021.

Our research commitments for 2022 onwards were £128,929 at the end of 2021.

Fundraising

Our Approach to Fundraising:

We are 100% reliant on donations to continue funding research and support across Yorkshire.

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 participator.

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 pandemic has continued to negatively impact the Charity's income in 2021, as it has since February 2020. Usual fundraising activity, like events, community and corporate were stopped entirely for the period January to April due to the imposed lockdown. Continued restrictions reduced the fundraising that was able to take place for over half of the financial year, well into July. The Charity shop, No 31, was also closed January to April as it was categorised as non-essential, reducing income significantly.

YORKSHIRE'S BRAIN TUMOUR CHARITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021

The Charity continued to adapt their approach to make best use of digital and virtual fundraising opportunities to maintain engagement with supporters, as well as growing the use of online selling sites. In person events resumed in July, but numbers remained lower than expected with many cautious of booking ahead or preferring to not attend or gather in groups; this continued to affect events throughout the remainder of the year.

Following the abundance of Covid-19 related trusts and grants that were available to be applied for in 2020 by the Charity, a decrease in funding opportunities was seen in 2021, with much fewer Covid-19 specific grants available despite the continued impact of the pandemic. The Charity was however able to apply for appropriate grants to sustain and grow support services, like the one from the National Lottery Community Fund to enrich support across the brain tumour community in Yorkshire.

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 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, and we report all complaints received to our Board of Trustees on a regular basis. During 2021, we didn't receive any complaints about our fundraising.

Protecting People At Risk and the Wider Public

We aim to make sure the privacy of our supporters is fully protected, particularly in the cases of people at risk. We are committed to ensuring that no vulnerable person feels subject to unreasonable intrusion of privacy of 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.

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.

Plans for 2022 include increasing provision of face to face, regular support meetups and drop-in cafes in Sheffield, Doncaster, Kirklees, Hull, and York, where we know there is a demand for our services. We will also trial wellbeing walks in new areas, including Hull and North Yorkshire, to expand the reach of these opportunities to support the physical and mental health of everyone impacted by a brain tumour diagnosis.

We will continue to develop varied income streams through the year to diversify our fundraising and reduce risk, this includes a new Community Fundraiser based in South Yorkshire to develop our networks and reach across that area of the region.

We will hold a Yorkshire-based brain tumour symposium to share and celebrate the world-class research taking place in the region and the impact the Charity makes through the funding we provide.

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.

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Approved by order of the board of trustees on 13th April 2022 and signed on its behalf by:



.....
D Heward-Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORKSHIRE'S BRAIN TUMOUR CHARITY

Independent examiner's report to the trustees of Yorkshire's Brain Tumour Charity

I report to the charity trustees on my examination of the accounts of Yorkshire's Brain Tumour Charity (the Trust) for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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 the Trust 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 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.

Christopher Darwin
ICAEW
Thomas Coombs Limited
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

Date: 13th April 2022

YORKSHIRE'S BRAIN TUMOUR CHARITY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable income	2	263,675	112,796	376,471	198,729
Other trading activities	3	49,241	-	49,241	31,244
Investment income	4	-	-	-	2,319
Other income	5	73,083	-	73,083	36,071
Total		385,999	112,796	498,795	268,363
EXPENDITURE ON					
Raising funds	6	125,294	26,023	151,317	117,096
Charitable activities					
Cost of services	7	97,797	38,004	135,801	147,990
Cost of research		98,897	19,310	118,207	38,587
Support costs		113,282	33,060	146,342	134,316
Total		435,270	116,397	551,667	437,989
NET INCOME/(EXPENDITURE)		(49,271)	(3,601)	(52,872)	(169,626)
Transfers between funds	20	14,712	(14,712)	-	-
Net movement in funds		(34,559)	(18,313)	(52,872)	(169,626)
RECONCILIATION OF FUNDS					
Total funds brought forward		165,602	59,841	225,443	395,069
TOTAL FUNDS CARRIED FORWARD		131,043	41,528	172,571	225,443

The notes form part of these financial statements

YORKSHIRE'S BRAIN TUMOUR CHARITY

BALANCE SHEET 31ST DECEMBER 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	14	3,725	-	3,725	2,945
CURRENT ASSETS					
Stocks	15	10,699	-	10,699	10,364
Debtors	16	16,935	-	16,935	6,819
Cash at bank		<u>271,957</u>	<u>41,529</u>	<u>313,486</u>	<u>384,147</u>
		299,591	41,529	341,120	401,330
CREDITORS					
Amounts falling due within one year	17	(130,748)	-	(130,748)	(178,832)
NET CURRENT ASSETS		<u>168,843</u>	<u>41,529</u>	<u>210,372</u>	<u>222,498</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		172,568	41,529	214,097	225,443
CREDITORS					
Amounts falling due after more than one year	18	(41,526)	-	(41,526)	-
NET ASSETS		<u>131,042</u>	<u>41,529</u>	<u>172,571</u>	<u>225,443</u>
FUNDS	20				
Unrestricted funds				131,042	165,602
Restricted funds				<u>41,529</u>	<u>59,841</u>
TOTAL FUNDS				<u>172,571</u>	<u>225,443</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13th April 2022 and were signed on its behalf by:



.....
D Heward-Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Charitable income

Charitable income received by way of donations, legacies and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

Investment income is earned through holding assets for investment purposes. It includes interest. Interest income is recognised using the effective interest method.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold improvements	-20% straight line
Fixtures and fittings	-20%-33% straight line
Plant and machinery	-20% straight line

Stocks

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.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. CHARITABLE INCOME

	2021	<i>2020</i>
	£	<i>£</i>
Corporate and individuals	194,558	<i>137,631</i>
Gift aid	19,492	<i>13,767</i>
Legacies	11,000	<i>2,001</i>
Trusts and foundations	138,661	<i>44,392</i>
Event registrations	<u>12,760</u>	<i><u>938</u></i>
	<u>376,471</u>	<i><u>198,729</u></i>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Merchandise sales	<u>49,241</u>	<u>31,244</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Investment income	<u>-</u>	<u>2,319</u>

5. OTHER INCOME

	2021	2020
	£	£
CJRS income	5,891	9,071
Government grants	22,393	27,000
Other income	<u>44,799</u>	<u>-</u>
	<u>73,083</u>	<u>36,071</u>

6. RAISING FUNDS**Raising donations and legacies**

	2021	2020
	£	£
Cost of fundraising	110,195	85,497
Cost of trading	<u>41,122</u>	<u>31,599</u>
	<u>151,317</u>	<u>117,096</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Grant funding of activities (see note 9)	Support costs (see note 10)	Totals
	£	£	£	£
Cost of services	92,698	43,103	-	135,801
Cost of research	118,207	-	-	118,207
Support costs	<u>-</u>	<u>-</u>	<u>146,342</u>	<u>146,342</u>
	<u>210,905</u>	<u>43,103</u>	<u>146,342</u>	<u>400,350</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Mental health services	92,698	39,790
Cost of research	118,207	38,587
Ward L52 Refurbishment	-	82,000
	<u>210,905</u>	<u>160,377</u>

9. GRANTS PAYABLE

	2021	2020
	£	£
Cost of services	<u>43,103</u>	<u>26,200</u>

The total grants paid to institutions during the year was as follows:

	2021	2020
	£	£
Adults-category 1	22,803	10,300
Adults-category 2	4,500	3,450
Adults-category 3	8,100	4,000
COVID	1,000	4,000
Paediatrics-category 1	1,917	2,800
Paediatrics-category 2	1,100	450
Paediatrics-category 3	1,483	1,000
L52 Bridging grant	<u>2,200</u>	<u>200</u>
	<u>43,103</u>	<u>26,200</u>

10. SUPPORT COSTS

	Management	Governance	Totals
	£	£	£
Support costs	<u>141,406</u>	<u>4,936</u>	<u>146,342</u>

Support costs, included in the above, are as follows:

	2021	2020
	Support costs	Total activities
	£	£
Wages	78,786	51,496
Social security	3,520	3,837
Pensions	1,854	-
Rates and water	616	378
Premises insurance	2,387	831
Light and heat	2,346	2,114
Telephone	4,056	4,119
Postage and stationery	2,986	2,377
Sundries	1,062	3,082
Staff recruitment	-	50
Staff training	1,586	65
Business mileage costs reimbursed	-	46
Rent	<u>25,000</u>	<u>25,521</u>
Carried forward	124,199	93,916

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

10. SUPPORT COSTS - continued

	2021 Support costs £	2020 Total activities £
Brought forward	124,199	93,916
Premises cleaning	1,419	2,787
Repairs and maintenance	1,524	2,324
Bank charges	700	1,666
Equipment leasing and hire	2,736	4,413
Meeting costs	438	253
Software, IT support and related costs	8,505	11,644
Depreciation of tangible and heritage assets	1,885	7,198
Interest payable and similar charges	-	11
Accountancy and legal fees	3,372	3,964
Consultancy fees	-	2,400
Other legal and professional	1,564	3,740
	<u>146,342</u>	<u>134,316</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

12. STAFF COSTS

	2021 £	2020 £
Wages and salaries	238,884	72,635
Social security costs	13,912	7,903
Other pension costs	9,419	3,767
	<u>262,215</u>	<u>84,305</u>

The Charity considers its key management personnel comprise the trustees and the Chief Executive Officer. The total employment costs, gross remuneration, employers national insurance and pension contributions of the key management personnel were £46,722 (2020: £44,396).

The average monthly number of employees during the year was as follows:

	2021	2020
Employees	<u>14</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

The full time equivalent for the average number of employees is 9 (2020:6).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable income	137,328	61,401	198,729
Other trading activities	31,244	-	31,244
Investment income	2,319	-	2,319
Other income	<u>35,895</u>	<u>176</u>	<u>36,071</u>
Total	206,786	61,577	268,363
 EXPENDITURE ON			
Raising funds	117,096	-	117,096
Charitable activities			
Cost of services	147,990	-	147,990
Cost of research	88	38,499	38,587
Support costs	<u>134,316</u>	<u>-</u>	<u>134,316</u>
Total	<u>399,490</u>	<u>38,499</u>	<u>437,989</u>
 NET INCOME/(EXPENDITURE)	(192,704)	23,078	(169,626)
 Transfers between funds	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>
Net movement in funds	(182,704)	13,078	(169,626)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>348,306</u>	<u>46,763</u>	<u>395,069</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>165,602</u></u>	<u><u>59,841</u></u>	<u><u>225,443</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

14. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1st January 2021	14,744	8,404	11,684	34,832
Additions	<u>-</u>	<u>-</u>	<u>2,665</u>	<u>2,665</u>
At 31st December 2021	<u>14,744</u>	<u>8,404</u>	<u>14,349</u>	<u>37,497</u>
DEPRECIATION				
At 1st January 2021	12,747	8,404	10,736	31,887
Charge for year	<u>499</u>	<u>-</u>	<u>1,386</u>	<u>1,885</u>
At 31st December 2021	<u>13,246</u>	<u>8,404</u>	<u>12,122</u>	<u>33,772</u>
NET BOOK VALUE				
At 31st December 2021	<u>1,498</u>	<u>-</u>	<u>2,227</u>	<u>3,725</u>
At 31st December 2020	<u>1,997</u>	<u>-</u>	<u>948</u>	<u>2,945</u>

15. STOCKS

	2021 £	2020 £
Finished goods	<u>10,699</u>	<u>10,364</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	161	155
Other debtors	-	294
Prepayments and accrued income	<u>16,774</u>	<u>6,370</u>
	<u>16,935</u>	<u>6,819</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	7,040	1,340
Other creditors	1,488	357
Grants payable	87,403	109,468
Accruals and deferred income	<u>34,817</u>	<u>67,667</u>
	<u>130,748</u>	<u>178,832</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Grants payable	<u>41,526</u>	<u>-</u>
Grants payable	2021 £	
Opening liability obligation	109,468	
Cost of research projects awarded (note 8)	118,207	
Grants payable (note 9)	43,103	
Amounts paid	(141,849)	
Closing liability obligation	<u>128,929</u>	

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	25,516	19,963
Between one and five years	<u>95,556</u>	<u>-</u>
	<u>121,072</u>	<u>19,963</u>

20. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	165,602	(49,272)	14,712	131,042
Restricted funds				
Restricted funds	59,841	-	(59,841)	-
Maci's Fund-Tissue Bank	-	(6,423)	6,423	-
CAF Resilience Funds	-	(26,143)	26,143	-
National Lottery	-	(1,811)	1,811	-
Leeds Community Foundation	-	(313)	313	-
Coaldfields	-	(7,025)	7,025	-
Match IT	-	1,646	-	1,646
Sir George Martin	-	(3,159)	3,159	-
National Lottery 2	-	35,747	255	36,002
One Community Kirklees	-	1,065	-	1,065
Sir Samuel Scott of Yews	-	2,816	-	2,816
	<u>59,841</u>	<u>(3,600)</u>	<u>(14,712)</u>	<u>41,529</u>
TOTAL FUNDS	<u>225,443</u>	<u>(52,872)</u>	<u>-</u>	<u>172,571</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	385,999	(435,271)	(49,272)
Restricted funds			
Ellies Fund	8,525	(8,525)	-
Maci's Fund-Tissue Bank	1,400	(7,823)	(6,423)
One Off Donations-Support	255	(255)	-
One Off Donations-Research	778	(778)	-
One Off Donations-Other	1,785	(1,785)	-
CAF Resilience Funds	-	(26,143)	(26,143)
National Lottery	-	(1,811)	(1,811)
Leeds Community Foundation	-	(313)	(313)
Coaldfields	-	(7,025)	(7,025)
Match IT	9,999	(8,353)	1,646
Sir George Martin	-	(3,159)	(3,159)
Tony Rampton Trust	4,620	(4,620)	-
Coop Community	3,144	(3,144)	-
Arnold Clarke Trust	1,000	(1,000)	-
Persimmon Homes	1,000	(1,000)	-
Virgin Money O2	1,000	(1,000)	-
National Lottery 2	68,955	(33,208)	35,747
Sylvia Waddilove Foundation	1,000	(1,000)	-
Aviva Funds	1,770	(1,770)	-
Tesco	1,500	(1,500)	-
One Community Kirklees	1,065	-	1,065
Sir Samuel Scott of Yews	5,000	(2,184)	2,816
	<u>112,796</u>	<u>(116,396)</u>	<u>(3,600)</u>
TOTAL FUNDS	<u>498,795</u>	<u>(551,667)</u>	<u>(52,872)</u>

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	348,306	(192,704)	10,000	165,602
Restricted funds				
Restricted funds	46,763	23,078	(10,000)	59,841
	<u>395,069</u>	<u>(169,626)</u>	<u>-</u>	<u>225,443</u>
TOTAL FUNDS	<u>395,069</u>	<u>(169,626)</u>	<u>-</u>	<u>225,443</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	206,786	(399,490)	(192,704)
Restricted funds			
Restricted funds	61,577	(38,499)	23,078
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>268,363</u>	<u>(437,989)</u>	<u>(169,626)</u>

Ellie's fund

Research, awareness raising and support of children and young people affected directly or indirectly by brain tumour.

Maci's fund-Tissue bank

Paediatric and Adult work of the Tissue Bank at Leeds University.

One off donations

One-off donations were for patients support grants, activities and crafts on Ward L52 (Leeds Hospital), Easter eggs and Christmas gifts for paediatric patients and children of adults patients, and support events for patients and their relatives.

CAF Resilience Funds, National Lottery, Arnold Clarke Trust, Sylvia Waddilove Foundation, Aviva Funds

Restricted to running costs and overheads, both general running costs and overheads directly linked to projects.

Sir George Martin

For the costs of training staff and peer support.

Sir Samuel Scott of Yews

For the Sheffield-based project Understanding differences within brain tumours to find a common weakness.

National Lottery 2, Leeds Community Foundation, Coaldfields, Tony Rampton Trust, Coop Community, Persimmon Homes, Virgin Money O2, Tesco, One Community Kirklees

For the costs of delivering support services, including counselling, patients support groups and parties, patients grants, and developing services and areas previously lacking access to or awareness of support available

Transfers between funds

Restricted funds have been reviewed and split out this year. It was found that restricted funds were overstated and as such a transfer of £15,872 has been made to the general fund to correct this.

A transfer of £1,160 has been made from the general fund to cover a shortfall in funding.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.

YORKSHIRE'S BRAIN TUMOUR CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Charitable income		
Corporate and individuals	194,558	137,631
Gift aid	19,492	13,767
Legacies	11,000	2,001
Trusts and foundations	138,661	44,392
Event registrations	12,760	938
	376,471	198,729
Other trading activities		
Merchandise sales	49,241	31,244
Investment income		
Investment income	-	2,319
Other income		
CJRS income	5,891	9,071
Government grants	22,393	27,000
Other income	44,799	-
	73,083	36,071
Total incoming resources	498,795	268,363
EXPENDITURE		
Raising donations and legacies		
Cost of fundraising	110,195	85,497
Cost of trading	41,122	31,599
	151,317	117,096
Charitable activities		
Mental health services	92,698	39,790
Cost of research	118,207	38,587
Ward L52 Refurbishment	-	82,000
Grants payable	43,103	26,200
	254,008	186,577
Support costs		
Management		
Wages	78,786	51,496
Social security	3,520	3,837
Pensions	1,854	-
Rates and water	616	378
Premises insurance	2,387	831
Light and heat	2,346	2,114
Carried forward	89,509	58,656

This page does not form part of the statutory financial statements

YORKSHIRE'S BRAIN TUMOUR CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2021

	2021 £	2020 £
Management		
Brought forward	89,509	58,656
Telephone	4,056	4,119
Postage and stationery	2,986	2,377
Sundries	1,062	3,082
Staff recruitment	-	50
Staff training	1,586	65
Business mileage costs reimbursed	-	46
Rent	25,000	25,521
Premises cleaning	1,419	2,787
Repairs and maintenance	1,524	2,324
Bank charges	700	1,666
Equipment leasing and hire	2,736	4,413
Meeting costs	438	253
Software, IT support and related costs	8,505	11,644
Long leasehold	499	2,949
Plant and machinery	-	1,681
Fixtures and fittings	1,386	2,568
Bank interest	-	11
	<u>141,406</u>	<u>124,212</u>
Governance costs		
Accountancy and legal fees	3,372	3,964
Consultancy fees	-	2,400
Other legal and professional	1,564	3,740
	<u>4,936</u>	<u>10,104</u>
Total resources expended	<u>551,667</u>	<u>437,989</u>
Net expenditure	<u>(52,872)</u>	<u>(169,626)</u>

This page does not form part of the statutory financial statements