

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022
FOR
YORKSHIRE'S BRAIN TUMOUR CHARITY**

Thomas Coombs Limited
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
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YORKSHIRE'S BRAIN TUMOUR CHARITY

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31ST DECEMBER 2022

TRUSTEES

P D Chumas
C Osmond
D Heward (Chair)
P J Myerscough
M Gatenby (resigned 9/11/22)
R Corns
S V Picton
S L Willis
A R Clark (Deputy Chair)
T Calverley
B A Foster

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

OBJECTIVES AND ACTIVITIES

Objectives and Activities for public benefit

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.

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 1585 hours of their time in 2022 across a range of roles including the shop, support, office, events and fundraising.

ACHIEVEMENTS AND PERFORMANCE

Activities and Performance

Treatments for brain tumours have remained relatively unchanged for over 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.

We have continued to see large increases in the number of people we have actively supported, this year totalling 1038; this is a 56% increase on the previous year (which was 665 individuals). In the last three years since the pandemic started, the number of people we are supporting at any one time has grown by 385%.

Due to the growing number of beneficiaries we are supporting, we further increased our available Support Service Coordinator hours in June to full time to ensure we could meet the needs of patients and their loved ones during what is often a distressing and difficult time.

Support Groups

We introduced a part-time Community Support Services Coordinator in March to enable us to increase the number of support groups we could provide across the region by 7, these new monthly groups included Drop In Cafés in Huddersfield, Gipton, Hull, Doncaster, Sheffield and York and a Friends Get Together in Doncaster. We continued to run fortnightly online bereavement groups and a monthly online patient group and our Wellbeing Walks, which regularly have 30 participants. By December 2022, we were running 14 monthly support groups across the region, double the number of groups we were running in 2021.

In 2022, we held 123 in person support meetups and 36 online groups, an increase of 204% on the number of groups held in the previous year. There was an average attendance of 7 patients, carers or loved ones at each group. This is double the number of people actively attending as compared to 2021.

We invited families affected by a brain tumour to a range of support get togethers including our Easter Party, Teddy Bear's Picnics, Family Christmas Party 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 had 177 individual attendees at our events through the year.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

We have continued to develop the support offered for people who are bereaved. This has included continuing fortnightly Bereavement Support Group online meetings, led by a trained volunteer with lived experience. In 2022 we held 28 of these groups for relatives.

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 trained volunteer has arranged regular 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 2022, we awarded a total of 151 patient grants for the value of £66,551. Of these grants, £46,950 was given to help patients and families encountering financial hardship, as expected due to the cost of living crisis being experienced. This is an increase of 54% on the cost of providing grants when compared to the previous year.

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. We now have 13 counsellors working across the region providing support for children, teenagers and adults where they live.

The Charity increased the counselling sessions delivered in 2022 by 12% 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 2022, we continued to develop connections and relationships with the clinical nurse specialist teams and wider community support teams across the whole region, including Occupational Therapists, Physiotherapists and Speech and Language Therapists.

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 and giving them a voice to help direct the focus of research in the future.

During 2022, the group have helped with 8 projects for clinicians and researchers across Yorkshire. This has included giving feedback on clinical trial designs and attending focus groups for more in-depth discussion.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Current Research Grants

In 2022, we funded 7 research projects, spending over £74,000. Our funding of research over the last 3 years has been instrumental in the publication of 11 research papers, with many more in progress.

The projects funded during the year include:

Dr Lucy Stead, Leeds Institute of Medical Research, St James's University Hospital, "Establishing an ex vivo preclinical GBM model in Leeds"

Drs Pedro Beltran-Alvarez and John Greenman, University of Hull, "Investigating new diagnostic biomarkers of glioblastoma"

Drs Ola Rominiyi and Spencer Collis, University of Sheffield Medical School, "Dissecting spatiofunctional intratumoural heterogeneity in the DNA damage response of glioblastoma to establish common therapeutic vulnerabilities"

Final year of the 4 Year Associate Professorship of Dr Ryan Mathew, University of Leeds

Leeds Brain Tumour Tissue Bank & Paediatric Brain Tumour Cell Lines, 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 "Tissue on Chip". Dr Lucy Stead, Leeds Institute of Medical Research, St James's University Hospital, "Gliomodel"

During the year our funding has covered the cost of 3368 hours of researcher time through roles including associate professors, clinical lecturers, a tissue bank manager, PhD and Masters students and postdoctoral researchers.

Our research commitments for 2023 onwards are £95,495.40 at the end of 2022.

We held our first Brain Tumour Research "Symposium" in July, with 127 attendees including researchers, clinicians, supporters, patients and family members. This was a great success, with Leeds, Hull, Sheffield and Huddersfield based researchers speaking about their work.

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 £430,579 a decrease on the income received in the previous year of £68,216.

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.

The decrease in income reflects the reduction in funding received from Trusts and Foundations. Since the pandemic in 2020, the Charity has been able to access additional core funding support through covid-19 related emergency funding. This is now mostly unavailable and there has been more difficulty in being successful in applying for this type of income.

2022 continued to see challenge and community events struggle with a lower attendance and a lower amount of income than we would have normally expected, particular during the first four months of the year.

Expenditure

Expenditure for the year increased to £580,397 from £551,667. The main cause for the increased expenditure is on services provided, including staff costs. In March 2022 three additional roles were added to the team including, a fundraiser for South Yorkshire, a Hub Manager and a Community Support Services Coordinator.

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. At the end of 2022, the reserves were short by 66% from our target. In response to this the trustees have implemented a number of structural and financial changes to the charity to contain costs, rigorously control service expenditure and temporary reduction of the awarding of further research grants until such time reserves are sufficiently restored so as to avoid any financial risk. There are also plans to engage, support and build the charity's volunteer base with a view to increasing income "cost free". Given these measures, the trustees are confident that reserves can be rebuilt and the charity continue to have a positive impact albeit in a more streamlined form.

Investments policy and objectives

Short term funds are held in Virgin Money and PayPal current accounts, saving deposits are held at Virgin Money. The main banking is with Virgin Money.

Fraud and Cyber Security

As part of our continued work to decrease risk of fraud and 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 2022, we continued to implement 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.

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 2022, as it has since February 2020. Usual fundraising activity, like events, community and corporate were severely restricted still for the period January to April with supporters remaining cautious in booking or planning events for much of the year. Many workplaces had still not returned to office working during this time and planned campaigns, like Flat Cap Friday, were unable to take place and charity of the year opportunities not running. The war in Ukraine and the cost-of-living crisis have also impacted on how much supporters have been able to afford to give, with the number of donations remaining the same as in previous years but the average value significantly reduced.

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 continuing the use of online selling and auction sites.

Following the abundance of Covid-19 related trusts and grants that were available to be applied for in 2020/21 by the Charity, a decrease in funding opportunities was seen in 2022, with much fewer grants available or open funding rounds being oversubscribed. The Charity was able to apply for appropriate grants to sustain and grow support services and contribute towards research costs, like the one from the Edward Gostling Foundation.

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 2022, 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.

FUTURE PLANS

Plans for the Future

The charity is committed to continuing 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 2023 include consolidating the provision of face to face, regular support meetups and drop-in cafes taking place and bringing in new activities in Skipton and Sheffield, where we know there is a demand for our services. We will continue to provide monthly wellbeing walks in new areas, 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 new active events and campaigns.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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.

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.

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.

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.

Approved by order of the board of trustees on 20th October 2023 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 2022.

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.


Chartered Accountant

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

Date: 20th October 2023

YORKSHIRE'S BRAIN TUMOUR CHARITY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

		Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Charitable income	2	314,119	43,963	358,082	376,471
Other trading activities	3	69,989	-	69,989	49,241
Other income	4	2,508	-	2,508	73,083
Total		386,616	43,963	430,579	498,795
EXPENDITURE ON					
Raising funds	5	159,191	1,130	160,321	151,317
Charitable activities					
Cost of services	6	128,250	53,170	181,420	135,801
Cost of research		31,078	14,787	45,865	118,207
Support costs		177,647	15,144	192,791	146,342
Total		496,166	84,231	580,397	551,667
NET (EXPENDITURE)		(109,550)	(40,268)	(149,818)	(52,872)
RECONCILIATION OF FUNDS					
Total funds brought forward		131,042	41,529	172,571	225,443
TOTAL FUNDS CARRIED FORWARD		21,492	1,261	22,753	172,571

The notes form part of these financial statements

YORKSHIRE'S BRAIN TUMOUR CHARITY

BALANCE SHEET 31ST DECEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	13	3,080	-	3,080	3,725
CURRENT ASSETS					
Stocks	14	8,868	-	8,868	10,699
Debtors	15	21,113	-	21,113	16,935
Cash at bank		<u>115,833</u>	<u>1,261</u>	<u>117,094</u>	<u>313,486</u>
		145,814	1,261	147,075	341,120
CREDITORS					
Amounts falling due within one year	16	(111,663)	-	(111,663)	(130,748)
NET CURRENT ASSETS		<u>34,151</u>	<u>1,261</u>	<u>35,412</u>	<u>210,372</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		37,231	1,261	38,492	214,097
CREDITORS					
Amounts falling due after more than one year	17	(15,739)	-	(15,739)	(41,526)
NET ASSETS		<u>21,492</u>	<u>1,261</u>	<u>22,753</u>	<u>172,571</u>
FUNDS	19				
Unrestricted funds				21,492	131,042
Restricted funds				<u>1,261</u>	<u>41,529</u>
TOTAL FUNDS				<u>22,753</u>	<u>172,571</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20th October 2023 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 2022

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 and believe that the measures outlined the Reserves Policy section of the Trustees Report (page 3) are adequate to ensure the projected 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

	2022	2021
	£	£
Corporate and individuals	272,717	194,558
Gift aid	22,583	19,492
Legacies	10,000	11,000
Trusts and foundations	31,639	138,661
Event registrations	21,143	12,760
	<u>358,082</u>	<u>376,471</u>

YORKSHIRE'S BRAIN TUMOUR CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Merchandise sales	<u>69,989</u>	<u>49,241</u>

4. OTHER INCOME

	2022	2021
	£	£
CJRS income	-	5,891
Government grants	-	22,393
Other income	<u>2,508</u>	<u>44,799</u>
	<u>2,508</u>	<u>73,083</u>

5. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Cost of fundraising	120,047	110,195
Cost of trading	<u>40,274</u>	<u>41,122</u>
	<u>160,321</u>	<u>151,317</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Grant funding of activities (see note 8)	Support costs (see note 9)	Totals
	£	£	£	£
Cost of services	115,369	66,051	-	181,420
Cost of research	45,865	-	-	45,865
Support costs	-	-	<u>192,791</u>	<u>192,791</u>
	<u>161,234</u>	<u>66,051</u>	<u>192,791</u>	<u>420,076</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Mental health services	115,369	92,698
Cost of research	45,865	118,207
	<u>161,234</u>	<u>210,905</u>

8. GRANTS PAYABLE

	2022	2021
	£	£
Cost of services	<u>66,051</u>	<u>43,103</u>

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

	2022	2021
	£	£
Adults-category 1	37,526	22,803
Adults-category 2	11,475	4,500
Adults-category 3	6,800	8,100
COVID	-	1,000
Paediatrics-category 1	4,250	1,917
Paediatrics-category 2	500	1,100
Paediatrics-category 3	2,100	1,483
L52 Bridging grant	<u>3,400</u>	<u>2,200</u>
	<u>66,051</u>	<u>43,103</u>

9. SUPPORT COSTS

	Management	Governance	Totals
	£	£	£
Support costs	<u>188,835</u>	<u>3,956</u>	<u>192,791</u>

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

	2022	2021
	Support costs	Total activities
	£	£
Wages	110,235	78,786
Social security	9,755	3,520
Pensions	3,995	1,854
Rates and water	1,579	616
Premises insurance	2,709	2,387
Light and heat	8,054	2,346
Telephone	2,891	4,056
Postage and stationery	3,079	2,986
Sundries	1,655	1,062
Staff training	1,132	1,586
Rent	25,000	25,000
Premises cleaning	1,682	1,419
Repairs and maintenance	2,401	1,524
Bank charges	<u>21</u>	<u>700</u>
Carried forward	174,188	127,842

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

9. SUPPORT COSTS - continued

	2022	<i>2021</i>
	Support costs	Total activities
	£	£
Brought forward	174,188	127,842
Equipment leasing and hire	1,880	2,736
Meeting costs	723	438
Software, IT support and related costs	9,611	8,505
Depreciation of tangible assets	2,433	1,885
Accountancy and legal fees	2,820	3,372
Other legal and professional	1,136	1,564
	<u>192,791</u>	<u>146,342</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

11. STAFF COSTS

	2022	<i>2021</i>
	£	£
Wages and salaries	289,518	<i>238,884</i>
Social security costs	18,471	<i>13,912</i>
Other pension costs	12,036	<i>9,419</i>
	<u>320,025</u>	<u><i>262,215</i></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 £47,289 (2021: £46,722).

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

	2022	<i>2021</i>
	<u>17</u>	<u><i>14</i></u>
Employees		

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

The full time equivalent for the average number of employees is 11 (2021:9).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable income	263,675	112,796	376,471
Other trading activities	49,241	-	49,241
Other income	<u>73,083</u>	<u>-</u>	<u>73,083</u>
Total	385,999	112,796	498,795
 EXPENDITURE ON			
Raising funds	125,294	26,023	151,317
Charitable activities			
Cost of services	97,797	38,004	135,801
Cost of research	98,897	19,310	118,207
Support costs	<u>113,282</u>	<u>33,060</u>	<u>146,342</u>
Total	<u>435,270</u>	<u>116,397</u>	<u>551,667</u>
 NET (EXPENDITURE)	(49,271)	(3,601)	(52,872)
 Transfers between funds	<u>14,712</u>	<u>(14,712)</u>	<u>-</u>
Net movement in funds	(34,559)	(18,313)	(52,872)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>165,602</u>	<u>59,841</u>	<u>225,443</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>131,043</u></u>	<u><u>41,528</u></u>	<u><u>172,571</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

13. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1st January 2022	14,744	8,404	14,349	37,497
Additions	-	-	1,788	1,788
At 31st December 2022	14,744	8,404	16,137	39,285
DEPRECIATION				
At 1st January 2022	13,246	8,404	12,122	33,772
Charge for year	499	-	1,934	2,433
At 31st December 2022	13,745	8,404	14,056	36,205
NET BOOK VALUE				
At 31st December 2022	999	-	2,081	3,080
At 31st December 2021	1,498	-	2,227	3,725

14. STOCKS

	2022 £	2021 £
Goods for resale	8,868	10,699

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	802	161
Other debtors	364	-
Prepayments and accrued income	19,947	16,774
	21,113	16,935

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	1,736	7,040
Other creditors	918	1,488
Grants payable	97,531	87,403
Accruals and deferred income	11,478	34,817
	111,663	130,748

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

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

	2022	<i>2021</i>
	£	<i>£</i>
Grants payable	<u>15,739</u>	<u><i>41,526</i></u>
Grants payable	2022	
	£	
Opening liability obligation	128,929	
Research grants awarded (note 7)	45,865	
Patient grants awarded (note 8)	66,051	
Amounts paid	(127,575)	
	<hr/>	
Closing liability obligation	<u>113,270</u>	

18. LEASING AGREEMENTS

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

	2022	<i>2021</i>
	£	<i>£</i>
Within one year	25,516	<i>25,516</i>
Between one and five years	<u>70,040</u>	<u><i>95,556</i></u>
	<u>95,556</u>	<u><i>121,072</i></u>

19. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	131,042	(109,550)	21,492
Restricted funds			
Match IT	1,646	(1,646)	-
National Lottery 2	36,002	(36,002)	-
One Community Kirklees	1,065	(1,065)	-
Sir Samuel Scott of Yews	2,816	(2,816)	-
Hull and East Riding CCG - Hey Smile			
Foundation	-	968	968
Live Well Leeds	-	<u>293</u>	<u>293</u>
	<u>41,529</u>	<u>(40,268)</u>	<u>1,261</u>
TOTAL FUNDS	<u>172,571</u>	<u>(149,818)</u>	<u>22,753</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

19. 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	386,616	(496,166)	(109,550)
Restricted funds			
Ellies Fund	3,601	(3,601)	-
Maci's Fund-Tissue Bank	5,770	(5,770)	-
One Off Donations-Support	1,728	(1,728)	-
One Off Donations-Research	2,082	(2,082)	-
One Off Donations-Other	350	(350)	-
Match IT	1	(1,647)	(1,646)
Arnold Clarke Trust	1,000	(1,000)	-
National Lottery 2	6,895	(42,897)	(36,002)
One Community Kirklees	4,120	(5,185)	(1,065)
Sir Samuel Scott of Yews	-	(2,816)	(2,816)
Harry's Star	168	(168)	-
Hull and East Riding CCG - Hey Smile Foundation	1,999	(1,031)	968
Hillards	1,000	(1,000)	-
Cutlers Company CT	750	(750)	-
Live Well Leeds	999	(706)	293
Freemasonry and Lieutenancies Partnership Fund	3,500	(3,500)	-
Edward Gostling Foundation	10,000	(10,000)	-
	43,963	(84,231)	(40,268)
TOTAL FUNDS	430,579	(580,397)	(149,818)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

19. MOVEMENT IN FUNDS - continued**Comparatives for 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 2022

19. 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	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>

Arnold Clark

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

Cutlers Company Charitable Trust

Delivering support services, including counselling, patient support groups and events in Sheffield.

Edward Gostling Foundation

Delivering support services, including counselling, patient support groups and events and the associated core costs directly linked to this.

Ellie's Fund

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

Free Masonry and Lieutenancies Partnership Fund

Towards patient support salary costs to provide our support line, making support calls and signposting.

Harry's Star Fund

Paediatric grants, counselling for children, family events, support for parents and paediatric research.

Hull and East Riding CCG - Hey Smile Foundation

19. MOVEMENT IN FUNDS - continued

Drop In Cafe and Wellbeing Walk held in Hull and the associated costs.

Hillards

Paediatric bridging grants and craft items for paediatric patients on ward L52 at Leeds Children's Hospital.

Live Well Leeds

Drop In Cafes held in Farsley, Leeds and the associated costs.

Maci's Fund

Paediatric and adult work at the Leeds Brain Tumour Tissue Bank at the University of Leeds.

Match It

Counselling for patients, carers and family members living in Kirklees.

National Lottery

Delivering support services, including counselling, patient support groups and events. Developing services across areas previously lacking access to, or awareness of, support available.

One Community Kirklees

Drop In Cafes and Wellbeing Walks held in Kirklees and the associated costs.

One Community Kirklees 2

Towards the cost of support calls made to patients, their carers and family members living in Kirklees.

One off Donations

One off donations for research, towards costs of the symposium event, patient support grants, patient support activities and a family events for paediatric patients and children of adult patients.

Sir Samuel Scott of Yews

For the Sheffield based research project "Understanding difference within brain tumours to find a common weakness".

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2022.

YORKSHIRE'S BRAIN TUMOUR CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Charitable income		
Corporate and individuals	272,717	194,558
Gift aid	22,583	19,492
Legacies	10,000	11,000
Trusts and foundations	31,639	138,661
Event registrations	21,143	12,760
	358,082	376,471
Other trading activities		
Merchandise sales	69,989	49,241
Other income		
CJRS income	-	5,891
Government grants	-	22,393
Other income	2,508	44,799
	2,508	73,083
Total incoming resources	430,579	498,795
EXPENDITURE		
Raising donations and legacies		
Cost of fundraising	120,047	110,195
Cost of trading	40,274	41,122
	160,321	151,317
Charitable activities		
Mental health services	115,369	92,698
Cost of research	45,865	118,207
Grants payable	66,051	43,103
	227,285	254,008
Support costs		
Management		
Wages	110,235	78,786
Social security	9,755	3,520
Pensions	3,995	1,854
Rates and water	1,579	616
Premises insurance	2,709	2,387
Light and heat	8,054	2,346
Telephone	2,891	4,056
Postage and stationery	3,079	2,986
Sundries	1,655	1,062
Staff training	1,132	1,586
Carried forward	145,084	99,199

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YORKSHIRE'S BRAIN TUMOUR CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2022

	2022 £	2021 £
Management		
Brought forward	145,084	99,199
Rent	25,000	25,000
Premises cleaning	1,682	1,419
Repairs and maintenance	2,401	1,524
Bank charges	21	700
Equipment leasing and hire	1,880	2,736
Meeting costs	723	438
Software, IT support and related costs	9,611	8,505
Long leasehold	499	499
Fixtures and fittings	<u>1,934</u>	<u>1,386</u>
	188,835	141,406
Governance costs		
Accountancy and legal fees	2,820	3,372
Other legal and professional	<u>1,136</u>	<u>1,564</u>
	3,956	4,936
Total resources expended	<u>580,397</u>	<u>551,667</u>
Net expenditure	<u>(149,818)</u>	<u>(52,872)</u>

This page does not form part of the statutory financial statements