

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023
FOR
YORKSHIRE'S BRAIN TUMOUR CHARITY**

Thomas Coombs Limited
Chartered Accountants
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Thorpe Park
Leeds
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LS15 8ZB

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YORKSHIRE'S BRAIN TUMOUR CHARITY

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31ST DECEMBER 2023

TRUSTEES

P D Chumas (resigned 28/11/23)
C Osmond (resigned 28/11/23)
D Heward
P J Myerscough
R Corns
S V Picton
S L Willis
A R Clark
T Calverley (resigned 4/10/23)
B A Foster
C McPhillimy (appointed 7/12/23)
P Szulc (appointed 7/12/23)
C Pinks (appointed 7/12/23)
J Eyre (appointed 7/12/23)

PRINCIPAL ADDRESS

31 Otley Road
Headingley
Leeds
LS6 3AA

REGISTERED CHARITY NUMBER

1095931

INDEPENDENT EXAMINER

Thomas Coombs Limited
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Century Way
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Leeds
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BANKERS

Virgin Money
Waver Green
Pudsey
LS18 7BG

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

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. Danielle Heward recently resigned from her role as Trustee; this report is signed by Simon Thomson who replaced Danielle as Chair of Trustees, effective from 1st May 2024.

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

Appointment of Trustees

The charity continued our 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

Due to the financial challenges experienced in the first half of the year, and the previous CEO leaving suddenly, the Trustees managed the charity between April and August. During this time they met more frequently and were working more operationally than usual. In 2024 there are plans to resume quarterly meetings, 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 is delegated to the Charity Director.

During 2023 the Board of Trustee Meetings have been a mixture of online, in person and hybrid Board Meetings to ensure all had access to attend and contribute. A resolution to amend the Model Declaration of Trust for a Charitable Trust was made on 13th April 2022 to facilitate the continued virtual meetings and this was approved by the Charity Commission.

Key Management Personnel and Remuneration Policy

D. Grant-Roberts (appointed 29th August 2023), Charity Director

The Board of Trustees together with the Charity Director 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 Charity Director's 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.

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 up their valuable time in 2023 across a range of roles including the shop, support, office, events and fundraising.

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 supports 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 last for as long as they are needed.

Support Services

We have continued to deliver our support services to patients, carers, and family members through our in-person community support and remote services which include our telephone support line, check-in calls, walks and email support. We recognise the value of peer support in helping to provide a deeper level of understanding and empathy to the unique challenges experienced by brain tumour patients and families. We have been working to train our peer support volunteers and ensure we incorporate the principles of this type of support within all our services.

Peer Support Groups

In 2023, we delivered vital regular support meet ups in 5 different Yorkshire areas in addition to providing online support groups. The online peer support group has provided a vital method of support to those who find it difficult to leave the house and travel to the in-person groups.

Patient Grants

Due to the financial challenges experienced during this period, we were unable to provide the same volume of financial grants as we had done in the previous year. However, we were able to secure local funding from the One Community Household Support Fund, which enabled us to deliver financial support to brain tumour patients and families in Kirklees. We have applied for similar sources of funding, which we hope will enable us to offer the same type of localised support in 2024.

Counselling & Hypnotherapy

We understand that it is helpful to talk to a trained counsellor in certain circumstances, and in the first half of the year we provided support from trained counsellors for patients, family members, carers, children and those bereaved. Where people were unable to access this service due to location we covered the cost of this in their own locality or through remote sessions. We were unable to offer this on the same scale as 2022, and part way through 2023 we paused this service due to financial restrictions. In 2024 we will deliver a new strategy for our support services, which will include the provision of peer support services alongside this service.

Benefits Advice & Signposting

We provide one-to-one specialist support from our Support Services Lead 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 internal directory of services to provide information for a range of communities across Yorkshire and the Humber.

Neuro-oncology Clinical Nurse Specialist Teams

We continue to work closely with the neuro-oncology clinical nurse specialist teams across Yorkshire.

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

Coproduction

We have continued to develop our commitment to coproduction, encouraging 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.

Current Research Grants

In 2023, we funded 7 research projects, spending £58,569.

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"

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 Years 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 roles including associate professors, clinical lecturers, a tissue bank manager, PhD and masters students and postdoctoral researchers.

Our research commitments for 2024 are £43,020.

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.

Expenditure

Expenditure for the year reduced from £580,397 to £308,330.

The main cause for the decreased expenditure is that, following the charity restructure, there has been a significant reduction in staff salaries and in the cost of fundraising activities. The reduction in the cost of fundraising, cost of services and support costs accounted for a reduction of £207,455 year-on-year.

We also reviewed all costs, removing non-essential costs where possible also changing supplier where necessary to benefit from more affordable deals.

Income

Incoming resources for the year totaled £376,979, a decrease on the income received in the previous year of £53,600.

The charity went through a cost-saving restructure in 2023, consequently the reduction in income has had only a limited impact on the charity's services. During this period, the charity has focused on stewardship, supporting community fundraising, as a way to maintain vital income, whilst also reducing costs. The charity benefitted from the support and assistance of much valued unpaid volunteers and community supporters, acting as ambassadors across the region and organising fundraising activities. Their efforts and creativity in this challenging period has been invaluable.

The charity also looked towards Trusts and Foundations to help buttress income, despite the fewer available staffing resources. In 2023 this source of income increased by £25,434 from the previous year.

The result for the year shown by the Statement of Financial Activities is net income in 2023 of £68,649 compared with net expenditure in 2022 of £149,818.

Reserves policy

Based on an assessment of the main risks facing the charity, the Trustees currently endeavour to hold unrestricted reserves equal to:

- a minimum of 6 months' operating costs
- plus £25,000 for unexpected liabilities or opportunities.

Based on budgeted expenditure for 2024 the target is to hold £109,000 in unrestricted reserves.

The reserves are needed to meet the working capital requirements of the Charity and the Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The Charity's income comes from diverse sources which helps reduce the risk of reductions in funding that are unmanageable, based on current levels of activity.

The present level of unrestricted reserves available to the charity is £71,981. This falls short of the target level by 34%.

The reserves policy included in the 2022 accounts, stated that the target was to hold reserves equal to a minimum of 6 months running expenses. Based on that policy, unrestricted reserves fell short of their target level by 66%. The various measures taken by the Trustees during 2023 to contain costs have resulted in the improved position. The trustees are confident that by continuing to control costs and continuing to operate in a streamlined form, reserves can be rebuilt whilst ensuring that the charity continues to have a positive impact.

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 the continued work to decrease risk of fraud and cyber security, the charity uses BitDefender to protect itself online. There are regular communications with staff about 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 2023, the charity continued to implement steps to protect against fraud, for example the Trustees have taken an active role in auditing the larger 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 Finance Officer and Charity Director.

We do not currently accept crypto currencies.

Our Approach to Fundraising:

The charity remains 100% reliant on donations and grants to continue funding its activities.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

To raise the majority of the funds required to continue the charity's work, we actively support individuals, groups and corporates fundraising within the Yorkshire community. In the last year, the charity 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 Charity Director 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.

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:

The charity has ensured it was accessible to all throughout the year if individuals had a query or needed guidance. There is a complaints policy in place that is accessible via our website, and the charity reports all complaints received to our Board of Trustees on a regular basis. During 2023, we didn't receive any complaints about our fundraising.

Protecting People At Risk and the Wider Public

The charity aims to make sure the privacy of its supporters is fully protected, particularly in the cases of people at risk. The charity is committed to ensuring that no vulnerable person feels subject to unreasonable intrusion of privacy or of persistent or undue pressure to donate. This is covered in staff induction training and is reviewed by the Charity Director and staff team on an annual basis.

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 people with brain tumours and their families across all of our different communities.

The charity's plans for 2024 include funding research as well as expanding the number and reach of our peer support services, and providing welfare advice and information. We will continue to provide monthly peer support 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.

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 25th June 2024 and signed on its behalf by:



S. Thomson - 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 2023.

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 member of the Institute of Chartered Accountants in England and Wales, 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 James Darwin
Chartered Accountant

Christopher Darwin FCA
ICAEW
Thomas Coombs Limited
Chartered Accountants
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West Yorkshire
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Date: 25th June 2024

YORKSHIRE'S BRAIN TUMOUR CHARITY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

		Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Charitable income	2	263,448	62,281	325,729	358,082
Other trading activities	3	47,948	-	47,948	69,989
Other income	4	3,302	-	3,302	2,508
Total		<u>314,698</u>	<u>62,281</u>	<u>376,979</u>	<u>430,579</u>
EXPENDITURE ON					
Raising funds	5	99,398	-	99,398	160,321
Charitable activities					
Cost of services	6	83,106	100	83,206	181,420
Cost of research		(18,747)	-	(18,747)	45,865
Support costs		<u>100,451</u>	<u>44,022</u>	<u>144,473</u>	<u>192,791</u>
Total		<u>264,208</u>	<u>44,122</u>	<u>308,330</u>	<u>580,397</u>
NET INCOME/(EXPENDITURE)		50,490	18,159	68,649	(149,818)
RECONCILIATION OF FUNDS					
Total funds brought forward		21,492	1,261	22,753	172,571
TOTAL FUNDS CARRIED FORWARD		<u>71,982</u>	<u>19,420</u>	<u>91,402</u>	<u>22,753</u>

The notes form part of these financial statements

YORKSHIRE'S BRAIN TUMOUR CHARITY

BALANCE SHEET 31ST DECEMBER 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	13	1,132	-	1,132	3,080
CURRENT ASSETS					
Stocks	14	1,500	-	1,500	8,868
Debtors	15	22,075	-	22,075	21,113
Cash at bank		96,021	19,421	115,442	117,094
		119,596	19,421	139,017	147,075
CREDITORS					
Amounts falling due within one year	16	(48,747)	-	(48,747)	(111,663)
NET CURRENT ASSETS		70,849	19,421	90,270	35,412
TOTAL ASSETS LESS CURRENT LIABILITIES		71,981	19,421	91,402	38,492
CREDITORS					
Amounts falling due after more than one year	17	-	-	-	(15,739)
NET ASSETS		71,981	19,421	91,402	22,753
FUNDS	19				
Unrestricted funds				71,981	21,492
Restricted funds				19,421	1,261
TOTAL FUNDS				91,402	22,753

The financial statements were approved by the Board of Trustees and authorised for issue on 25th June 2024 and were signed on its behalf by:



S. Thomson - 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 2023

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

	2023	2022
	£	£
Corporate and individuals	238,503	272,717
Gift aid	25,963	22,583
Legacies	-	10,000
Trusts and foundations	57,073	31,639
Event registrations	<u>4,190</u>	<u>21,143</u>
	<u>325,729</u>	<u>358,082</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Merchandise sales	<u>47,948</u>	<u>69,989</u>

4. OTHER INCOME

	2023	2022
	£	£
Other income	<u>3,302</u>	<u>2,508</u>

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

	2023	2022
	£	£
Cost of fundraising	66,875	120,047
Cost of trading	<u>32,523</u>	<u>40,274</u>
	<u>99,398</u>	<u>160,321</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	64,256	18,950	-	83,206
Cost of research	-	(18,747)	-	(18,747)
Support costs	-	-	144,473	144,473
	<u>64,256</u>	<u>203</u>	<u>144,473</u>	<u>208,932</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Mental health services	64,256	115,369
Cost of research	-	45,865
	<u>64,256</u>	<u>161,234</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

8. GRANTS PAYABLE

	2023	2022
	£	£
Cost of services	18,950	66,051
Cost of research	(18,747)	-
	<u>203</u>	<u>66,051</u>

A breakdown of the above grants figure can be found below:

	2023	2022
	£	£
Adults-category 1	14,900	37,526
Adults-category 2	400	11,475
Adults-category 3	1,100	6,800
Paediatrics-category 1	1,950	4,250
Paediatrics-category 2	-	500
Paediatrics-category 3	-	2,100
L52 Bridging grant	600	3,400
Grant obligation removed/no longer required	(18,747)	-
	<u>203</u>	<u>66,051</u>

9. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
Support costs	<u>134,678</u>	<u>9,795</u>	<u>144,473</u>

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

	2023	2022
	Support costs	Total activities
	£	£
Wages	73,709	110,235
Social security	1,809	9,755
Pensions	1,455	3,995
Rates and water	1,133	1,579
Premises insurance	3,065	2,709
Light and heat	7,037	8,054
Telephone	2,375	2,891
Postage and stationery	1,144	3,079
Sundries	1,486	1,655
Staff training	332	1,132
Business mileage costs reimbursed	135	-
Rent	24,930	25,000
Premises cleaning	1,669	1,682
Repairs and maintenance	1,483	2,401
Bank charges	125	21
Equipment leasing and hire	1,856	1,880
Meeting costs	547	723
Software, IT support and related costs	8,387	9,611
Depreciation of tangible assets	2,001	2,433
Accountancy and legal fees	<u>3,114</u>	<u>2,820</u>
Carried forward	137,792	191,655

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

9. SUPPORT COSTS - continued

	2023	2022
	Support costs	Total activities
	£	£
Brought forward	137,792	191,655
Other legal and professional	<u>6,681</u>	<u>1,136</u>
	<u>144,473</u>	<u>192,791</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

11. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	184,315	289,518
Social security costs	8,059	18,471
Other pension costs	<u>5,213</u>	<u>12,036</u>
	<u>197,587</u>	<u>320,025</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 £35,249 (2022: £47,289).

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

	2023	2022
Employees	<u>11</u>	<u>17</u>

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

The full time equivalent for the average number of employees is 6 (2022:11).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable income	314,119	43,963	358,082
Other trading activities	69,989	-	69,989
Other income	<u>2,508</u>	<u>-</u>	<u>2,508</u>
Total	<u>386,616</u>	<u>43,963</u>	<u>430,579</u>
EXPENDITURE ON			
Raising funds	159,191	1,130	160,321
Charitable activities			
Cost of services	128,250	53,170	181,420
Cost of research	31,078	14,787	45,865
Support costs	<u>177,647</u>	<u>15,144</u>	<u>192,791</u>
Total	<u>496,166</u>	<u>84,231</u>	<u>580,397</u>
NET INCOME/(EXPENDITURE)	(109,550)	(40,268)	(149,818)
RECONCILIATION OF FUNDS			
Total funds brought forward	131,042	41,529	172,571
TOTAL FUNDS CARRIED FORWARD	<u>21,492</u>	<u>1,261</u>	<u>22,753</u>

13. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1st January 2023	14,744	8,404	16,137	39,285
Additions	<u>-</u>	<u>-</u>	<u>53</u>	<u>53</u>
At 31st December 2023	<u>14,744</u>	<u>8,404</u>	<u>16,190</u>	<u>39,338</u>
DEPRECIATION				
At 1st January 2023	13,745	8,404	14,056	36,205
Charge for year	<u>499</u>	<u>-</u>	<u>1,502</u>	<u>2,001</u>
At 31st December 2023	<u>14,244</u>	<u>8,404</u>	<u>15,558</u>	<u>38,206</u>
NET BOOK VALUE				
At 31st December 2023	<u>500</u>	<u>-</u>	<u>632</u>	<u>1,132</u>
At 31st December 2022	<u>999</u>	<u>-</u>	<u>2,081</u>	<u>3,080</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

14. STOCKS

	2023	2022
	£	£
Goods for resale	<u>1,500</u>	<u>8,868</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Debtors in the course of activities	-	802
Other debtors	1,195	364
Prepayments and accrued income	<u>20,880</u>	<u>19,947</u>
	<u>22,075</u>	<u>21,113</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Creditors in the course of activities	1,716	1,736
Other creditors	<u>47,031</u>	<u>109,927</u>
	<u>48,747</u>	<u>111,663</u>

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

	2023	2022
	£	£
Other creditors	<u>-</u>	<u>15,739</u>

Grants payable

	2023
	£
Opening liability obligation	120,336
Grants awarded	18,950
Grants paid	(77,519)
Grant obligation removed/no longer required	(18,747)

Closing liability obligation	<u>43,020</u>
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18. LEASING AGREEMENTS

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

	2023	2022
	£	£
Within one year	27,120	27,120
Between one and five years	<u>49,336</u>	<u>76,456</u>
	<u>76,456</u>	<u>103,576</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

19. MOVEMENT IN FUNDS

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	21,492	50,489	71,981
Restricted funds			
One Off Donations-Other	-	100	100
National Lottery	-	5,835	5,835
One Community Kirklees	-	5,073	5,073
Hull and East Riding CCG - Hey Smile Foundation	968	(968)	-
Live Well Leeds	293	690	983
Sir James Reckitt Charity	-	578	578
George Martin Trust - Extended	-	2,400	2,400
Yorkshire Building Society	-	1,492	1,492
The King Baudouin Foundation	-	1,977	1,977
One Community Kirklees - Jimmy Dickinson Fund	-	983	983
	<u>1,261</u>	<u>18,160</u>	<u>19,421</u>
TOTAL FUNDS	<u>22,753</u>	<u>68,649</u>	<u>91,402</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	314,698	(264,209)	50,489
Restricted funds			
Ellies Fund	2,446	(2,446)	-
Maci's Fund-Paediatrics Tissue Bank	6,100	(6,100)	-
One Off Donations-Research	14,992	(14,992)	-
One Off Donations-Other	120	(20)	100
National Lottery	9,780	(3,945)	5,835
One Community Kirklees	6,386	(1,313)	5,073
Hull and East Riding CCG - Hey Smile Foundation	-	(968)	(968)
Live Well Leeds	983	(293)	690
Sir James Reckitt Charity	3,000	(2,422)	578
George Martin Trust - Extended	2,500	(100)	2,400
Shear's Foundation	5,500	(5,500)	-
Yorkshire Building Society	2,000	(508)	1,492
The King Baudouin Foundation	7,491	(5,514)	1,977
One Community Kirklees - Jimmy Dickinson Fund	983	-	983
	<u>62,281</u>	<u>(44,121)</u>	<u>18,160</u>
TOTAL FUNDS	<u>376,979</u>	<u>(308,330)</u>	<u>68,649</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

19. MOVEMENT IN FUNDS - continued**Comparatives for 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	-	293	293
	<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>

Comparative 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)	-
	<u>43,963</u>	<u>(84,231)</u>	<u>(40,268)</u>
TOTAL FUNDS	<u>430,579</u>	<u>(580,397)</u>	<u>(149,818)</u>

19. MOVEMENT IN FUNDS - continued

Ellie's Fund

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

Maci's Fund

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

One off Donations - Research

One off donations for research purposes.

One off Donations - Other

One off donations for the purchase of a specific book, and associated costs.

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.

Hull and East Riding CCG - Hey Smile Foundation

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

Live Well Leeds

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

Sir James Reckitt Charity

Funding towards the costs of support, delivering across Hull and East Yorkshire for people impacted by a primary brain tumour.

George Martin Trust

To support anyone impacted by a primary brain tumour across Yorkshire.

Shear's Foundation

To support the team at YBTC for those that require our assistance during the working week and can offer support, provide guidance and refer people to other professional services they may need.

Yorkshire Building Society

Drop In Cafe, and wellbeing walks held in Yorkshire and the associated costs.

The King Baudouin Foundation

To help understand differences & find common weaknesses within various brain tumours which will help develop novel drugs & treatments.

One Community Kirklees - Jimmy Dickinson Fund

Wellbeing walks held in Kirklees and the associated costs.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2023.

YORKSHIRE'S BRAIN TUMOUR CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Charitable income		
Corporate and individuals	238,503	272,717
Gift aid	25,963	22,583
Legacies	-	10,000
Trusts and foundations	57,073	31,639
Event registrations	4,190	21,143
	325,729	358,082
Other trading activities		
Merchandise sales	47,948	69,989
Other income		
Other income	3,302	2,508
Total incoming resources	376,979	430,579
EXPENDITURE		
Raising donations and legacies		
Cost of fundraising	66,875	120,047
Cost of trading	32,523	40,274
	99,398	160,321
Charitable activities		
Mental health services	64,256	115,369
Cost of research	-	45,865
Grants payable	203	66,051
	64,459	227,285
Support costs		
Management		
Wages	73,709	110,235
Social security	1,809	9,755
Pensions	1,455	3,995
Rates and water	1,133	1,579
Premises insurance	3,065	2,709
Light and heat	7,037	8,054
Telephone	2,375	2,891
Postage and stationery	1,144	3,079
Sundries	1,486	1,655
Staff training	332	1,132
Business mileage costs reimbursed	135	-
Rent	24,930	25,000
Premises cleaning	1,669	1,682
Repairs and maintenance	1,483	2,401
Carried forward	121,762	174,167

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YORKSHIRE'S BRAIN TUMOUR CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2023

	2023 £	2022 £
Management		
Brought forward	121,762	174,167
Bank charges	125	21
Equipment leasing and hire	1,856	1,880
Meeting costs	547	723
Software, IT support and related costs	8,387	9,611
Long leasehold	499	499
Fixtures and fittings	<u>1,502</u>	<u>1,934</u>
	134,678	188,835
Governance costs		
Accountancy and legal fees	3,114	2,820
Other legal and professional	<u>6,681</u>	<u>1,136</u>
	<u>9,795</u>	<u>3,956</u>
Total resources expended	<u>308,330</u>	<u>580,397</u>
Net income/(expenditure)	<u><u>68,649</u></u>	<u><u>(149,818)</u></u>

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