

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2024  
FOR  
YORKSHIRE'S BRAIN TUMOUR CHARITY**

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

**YORKSHIRE'S BRAIN TUMOUR CHARITY**

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**FOR THE YEAR ENDED 31ST DECEMBER 2024**

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**YORKSHIRE'S BRAIN TUMOUR CHARITY**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

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<b>TRUSTEES</b>	D Heward (resigned 30/4/24) P J Myerscough R Corns (resigned 30/4/24) S V Picton S L Willis (resigned 13/8/24) A R Clark B A Foster (resigned 19/11/24) C McPhillimy P Szulc (resigned 1/10/24) C Pinks J Eyre L Sherburn (appointed 1/7/24) S Thomson (appointed 1/5/24) S Betmouni (appointed 1/5/24) A Bruning-Richardson (appointed 1/7/24) A Clarkson (appointed 12/8/24)
<b>PRINCIPAL ADDRESS</b>	31 Otley Road Headingley Leeds LS6 3AA
<b>REGISTERED CHARITY NUMBER</b>	1095931
<b>INDEPENDENT EXAMINER</b>	Thomas Coombs Limited Chartered Accountants 3365 The Pentagon Century Way Thorpe Park Leeds West Yorkshire LS15 8ZB
<b>BANKERS</b>	Virgin Money Waver Green Pudsey LS18 7BG

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

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**Structure, Governance and Management**

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

**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**

The charity continued its established practices that govern advertisement, appointment and induction of new trustees. 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**

In 2024 the charity developed a vision statement, values and a strategy which are all focussed on establishing a collaborative culture and working towards a more equitable regional approach.

- Eight new collaborative relationships with regional organisations were developed in 2024.
- The charity's stated vision has been defined as "To improve the lives of people impacted by a brain tumour in Yorkshire, through local support and research".
- The charity has adopted these values: Integrity, Compassion, Community and Ambition
- The full charity strategy is available on the website [here](#).

In 2024 the Board of Trustees has continued to meet regularly to fulfil its governance role. The full board meets quarterly with meetings alternating between face to face and remote. The board meeting in July has been designated as an Annual General Meeting. The day-to-day operational management of the charity is delegated to the Charity Director who is supported by a staff team. The Board consider that the Charity Director and staff team are exemplary.

The charity considers that co-production and regular communication are essential requirements for success. Quarterly surveys of ambassadors, beneficiaries and volunteers have been established. Four specialty teams have been created, attended by trustees, staff and ambassadors so that the views, skills and interests of all groups involved with the charity can be incorporated into decisions made by both the board and the operational team. These specialist teams meet monthly. An ambassador group and an advisory group have been established which ensures that the "lived experience" voice is heard and acted on. A whole team event was held in 2024 specifically for the purpose of collecting feedback from as many involved individuals as possible. Weekly updates, monthly newsletters and regular social media posts are now distributed to a growing circulation list and the charity has developed a new website which has led to an increase in traffic, unique visitors and online donations.

**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.

### **Risk Management - Continued**

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 associated with 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 time in 2024 across a range of roles including, support, maintenance, events and fundraising. In total 38 volunteers have given time to the charity in 2024.

### **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 expanded our support services to patients, carers, and family members through our in-person community support and remote services which include our support groups, telephone support, walks, welfare advice, financial grants 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.

In 2024 the number of support contacts was 2245, a 186% increase when compared to the previous year.

### **Peer Support Groups**

We recognise that facing a brain tumour diagnosis, whether as a patient or a loved one, can be an incredibly isolating and overwhelming experience. Our peer support services play a vital role in ensuring that no one has to navigate this journey alone. Through our peer support groups, we create safe, welcoming spaces where individuals can connect with others who truly understand their challenges. These groups offer emotional reassurance, practical advice, and a sense of community that is often difficult to find elsewhere. Shared experiences foster resilience, helping people to feel heard, supported, and less alone. As a charity, we remain committed to expanding and strengthening our peer support initiatives, ensuring that everyone affected by a brain tumour in Yorkshire has access to a compassionate and understanding network. By fostering these connections, we continue to make a meaningful difference in people's lives.

In 2024, we delivered vital regular support groups in 6 different Yorkshire areas in addition to providing an online support group. The support groups provide essential peer to peer support and are volunteer led. Volunteers are trained and supported by charity staff. An online peer support group has continued to provide vital support to those who find it difficult to leave the house and travel to the in-person groups.

### **Wellbeing Support Walks**

We understand the importance of both physical and mental wellbeing for those affected by a brain tumour diagnosis. Our Wellbeing Walks provide a unique opportunity for individuals to experience the benefits of gentle exercise, fresh air, and meaningful social connections in a supportive environment.

In 2024 the charity ran wellbeing support walks across the region, a total of 48 people attended. The walks are growing in popularity and are an effective way to support individuals affected by brain tumours.

### **Financial Hardship Grants**

A brain tumour diagnosis can bring significant financial strain, adding stress in an already challenging time. Many individuals and families face increased costs due to treatment, travel, loss of income, or necessary adjustments to their home and lifestyle. Yorkshire's Brain Tumour Charity's financial grants provide crucial support to help ease these burdens, ensuring that those affected can focus on their health and well-being rather than financial worries. Whether assisting with food costs, utility bills, or wider household essentials, our grants offer practical relief and peace of mind. By providing this essential support, we help to reduce financial anxiety, promote stability, and improve overall quality of life for patients and their loved ones.

In 2024 we have paid 28 financial hardship grants using local funding from the Kirklees One Community Household Support Fund and Bramall Leeds Community Foundation. We conducted a survey to the recipients of these grants. 100% of those who answered said that these grants had led to an improvement in their economic wellbeing. 100% of survey responses also said that the grants had led to an improvement in their mental health and wellbeing.

### **Crafts, Toys and Refreshments**

We are committed to supporting not only those diagnosed with a brain tumour but also their families and carers. This year, we provided £1,600 in funding to cover the cost of refreshments and craft activities on a paediatric brain tumour ward. Hospital stays can be stressful and emotionally challenging for children and their families, and small comforts can make a big difference. By funding refreshments, we help to ease some of the practical burdens faced by parents and carers during long hospital visits. Meanwhile, craft activities provide a creative outlet for young patients, offering moments of distraction, joy, and normality during a difficult time. This funding reflects our dedication to improving the well-being of those affected by a brain tumour, ensuring that families feel supported at every stage of their journey.

### **1-2-1 Support**

We provide 1-2-1 wellbeing calls to provide a safe space to chat and ensure that those impacted by a brain tumour feel informed and supported throughout their journey. We also provide 1-2-1 peer support from trained volunteers who have been through similar experiences.

In 2024 we trained 4 volunteer peer support workers who were instrumental in providing our support groups and wellbeing walks. Four staff members were also trained by Health Education England in peer support. We have established a collaborative relationship with the Brain Tumour Charity, whereby support users who require a referral to structured counselling can be referred directly.

### **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.

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FOR THE YEAR ENDED 31ST DECEMBER 2024**

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**Benefits Advice & Signposting - continued**

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 receive patient referrals and grant applications from them directly.

**Current Research Grants**

In 2024, we funded 4 research projects, paying £22,985.

The projects funded during the year include:

- 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".

During the year our funding has covered roles including associate professors, clinical lecturers, a tissue bank manager, PhD and masters students, and postdoctoral researchers.

The charity is developing a process for identifying new research projects that will be used for the first time in a research call in 2025.

**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 £308,330 to £190,410, a reduction of £117,920 year-on-year. These figures are after adjusting for previously committed research grants that are no longer required of £20,035 in 2024 and £18,787 in 2023.

The charity restructure mid-way through 2023, resulted in staff salaries and the cost of fundraising activities in 2024 being significantly lower than 2023. In 2024, the charity has continued to review costs, removing non-essential items where possible and changing supplier, if necessary, to benefit from more affordable deals.

**Income**

Incoming resources for the year reduced from £376,979 to £245,372 a reduction of £131,607 year-on-year

The main reasons for the fall in income are reductions in individual and corporate donations, and the loss of retail income.

The fall in individual and corporate donations are considered to be a consequence of the cut in support and research activity that occurred in 2023. The charity has already taken steps to increase activity and profile in a more sustainable way. Corporate and individual donations are expected to recover in the medium term.

The charity leases a commercial property (shop and office space) at 31 Otley Road. In 2024 maintenance of this property has been required and the building has been kept vacant. The work is nearing completion and the charity is able to start using this space again. Retail income in 2024 was £507, whereas in 2023 it was £47,948 (the reduction in retail staff costs is included in the expenditure section above).

In 2024 the charity has worked hard to increase income and it has achieved

- a 273% increase in number of contacts with supporters (to 2955)
- seven corporate fundraising partnerships
- 48 different fundraising events
- a total of 39,143 attendees at fundraising events where YBTC had a presence
- 291 social media posts
- 7057 social media followers
- 5071 website sessions

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

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**Net Income**

The result for the year shown by the Statement of Financial Activities is net income in 2024 of £54,962 compared with net income in 2023 of £68,649.

**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 2025 the target is to hold £127,000 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.

At 31 December 2023, unrestricted free reserves stood at £71,981 and fell short of their target level by 34%. The various measures taken by the Trustees during 2024 to contain costs have resulted in an improved position. The present level of unrestricted reserves available to the charity is £133,527 which marginally exceeds the target level by 5%.

The trustees are confident that by continuing to control costs and continuing to operate in a streamlined form, reserves can be maintained at their target level, 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 2024, 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.

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 2024, we didn't receive any complaints about our fundraising.



**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

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**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 will continue to focus on two purposes; to provide support for people affected by brain tumours and to fund research into the causes and treatments of brain tumours.

In 2025 we intend to expand support activities including peer support groups, wellbeing walks, benefits advice and financial hardship grant provision. We will also establish a transparent and fair process for research grant applications as we endeavour to fund research that will help prevent or treat brain tumours.

The charity culture is now collaborative, communicative and co-produced, this will continue. In 2025 the charity will endeavour to make further progress as we move towards broadly equitable services across the whole of Yorkshire.

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.

The charity is currently unincorporated. In 2025 we will start the process of converting the charity into a limited liability charitable incorporated body.

**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.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Approved by order of the board of trustees on 1<sup>st</sup> May 2025 and signed on its behalf by:

Signed by:  
  
433723A4FB61464

S Thomson - Trustee

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

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### 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 2024.

### 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

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.

Signed by:

  
767C0A591B344AF

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

Date: 1<sup>st</sup> May 2025

**YORKSHIRE'S BRAIN TUMOUR CHARITY**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

		Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Charitable income	2	216,424	25,893	242,317	325,729
Other trading activities	3	507	-	507	47,948
Other income	4	2,548	-	2,548	3,302
<b>Total</b>		<b>219,479</b>	<b>25,893</b>	<b>245,372</b>	<b>376,979</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	39,202	182	39,384	99,398
<b>Charitable activities</b>					
Cost of services	6	4,473	29,245	33,718	83,206
Cost of research		(20,035)	-	(20,035)	(18,747)
Support costs		134,293	3,050	137,343	144,473
<b>Total</b>		<b>157,933</b>	<b>32,477</b>	<b>190,410</b>	<b>308,330</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>61,546</b>	<b>(6,584)</b>	<b>54,962</b>	<b>68,649</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		71,981	19,421	91,402	22,753
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>133,527</b>	<b>12,837</b>	<b>146,364</b>	<b>91,402</b>

The notes form part of these financial statements

# YORKSHIRE'S BRAIN TUMOUR CHARITY

## BALANCE SHEET 31ST DECEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	18	-	18	1,132
<b>CURRENT ASSETS</b>					
Stocks	14	-	-	-	1,500
Debtors	15	19,580	-	19,580	22,075
Cash at bank		119,708	12,837	132,545	115,442
		139,288	12,837	152,125	139,017
<b>CREDITORS</b>					
Amounts falling due within one year	16	(5,779)	-	(5,779)	(48,747)
<b>NET CURRENT ASSETS</b>		133,509	12,837	146,346	90,270
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		133,527	12,837	146,364	91,402
<b>NET ASSETS</b>		133,527	12,837	146,364	91,402
<b>FUNDS</b>	18				
Unrestricted funds				133,527	71,981
Restricted funds				12,837	19,421
<b>TOTAL FUNDS</b>				146,364	91,402

The financial statements were approved by the Board of Trustees and authorised for issue on 1<sup>st</sup> May 2025 and were signed on its behalf by:

Signed by:  
  
433723A4FB61464  
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 2024**

**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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Corporate and individuals	<b>149,984</b>	238,503
Gift aid	<b>14,134</b>	25,963
Legacies	<b>23,379</b>	-
Trusts and foundations	<b>51,486</b>	57,073
Event registrations	<b>3,334</b>	4,190
	<b>242,317</b>	325,729

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Merchandise sales	<u>507</u>	<u>47,948</u>

**4. OTHER INCOME**

	2024	2023
	£	£
Other income	<u>2,548</u>	<u>3,302</u>

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

	2024	2023
	£	£
Cost of fundraising	<u>37,884</u>	<u>72,643</u>
Cost of trading	<u>1,500</u>	<u>26,755</u>
	<u><b>39,384</b></u>	<u><b>99,398</b></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	<u>25,367</u>	<u>8,351</u>	<u>-</u>	<u><b>33,718</b></u>
Cost of research	<u>-</u>	<u>(20,035)</u>	<u>-</u>	<u><b>(20,035)</b></u>
Support costs	<u>-</u>	<u>-</u>	<u><b>137,343</b></u>	<u><b>137,343</b></u>
	<u><b>25,367</b></u>	<u><b>(11,684)</b></u>	<u><b>137,343</b></u>	<u><b>151,026</b></u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2024	2023
	£	£
Cost of services	<u>25,367</u>	<u>64,256</u>

**8. GRANTS PAYABLE**

	2024	2023
	£	£
Cost of services	<u>8,351</u>	<u>18,950</u>
Cost of research	<u>(20,035)</u>	<u>(18,747)</u>
	<u><b>(11,684)</b></u>	<u><b>203</b></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**8. GRANTS PAYABLE – continued**

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

	2024	2023
	£	£
Household support grants	8,351	-
Adults-category 1	-	14,900
Adults-category 2	-	400
Adults-category 3	-	1,100
Paediatrics-category 1	-	1,950
L52 Bridging grant	-	600
Grant obligation removed/no longer required	(20,035)	(18,747)
	<u>(11,684)</u>	<u>203</u>

**9. SUPPORT COSTS**

	Management	Governance	Totals
	£	costs £	£
Support costs	<u>132,529</u>	<u>4,814</u>	<u>137,343</u>

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

	2024	2023
	£	£
Wages	63,981	73,709
Social security	2,122	1,809
Pensions	1,952	1,455
Rates and water	830	1,133
Premises insurance	3,212	3,065
Light and heat	1,926	7,037
Telephone	1,047	2,375
Postage and stationery	1,812	1,144
Sundries	2,247	1,486
Staff training	-	332
Business mileage costs reimbursed	1,352	135
Rent	25,035	24,930
Premises cleaning	1,444	1,669
Repairs and maintenance	12,798	1,483
Bank charges	80	125
Equipment leasing and hire	1,595	1,856
Meeting costs	339	547
Software, IT support and related costs	9,643	8,387
Depreciation of tangible assets	1,114	2,001
Accountancy and legal fees	2,748	3,114
Other legal and professional	2,066	6,681
	<u>137,343</u>	<u>144,473</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

**11. STAFF COSTS**

	2024 £	2023 £
Wages and salaries	105,913	184,315
Social security costs	3,210	8,059
Other pension costs	3,992	5,213
	<u>113,115</u>	<u>197,587</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 £37,720 (2023: £35,249).

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

	2024	2023
Employees	<u>6</u>	<u>11</u>

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

The full time equivalent for the average number of employees is 4 (2023:6).

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Charitable income	263,448	62,281	325,729
Other trading activities	47,948	-	47,948
Other income	3,302	-	3,302
<b>Total</b>	<u>314,698</u>	<u>62,281</u>	<u>376,979</u>
<b>EXPENDITURE ON</b>			
Raising funds	99,398	-	99,398
<b>Charitable activities</b>			
Cost of services	83,106	100	83,206
Cost of research	(18,747)	-	(18,747)
Support costs	100,451	44,022	144,473
<b>Total</b>	<u>264,208</u>	<u>44,122</u>	<u>308,330</u>
<b>NET INCOME</b>	50,490	18,159	68,649

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	21,491	1,262	22,753
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>71,981</u>	<u>19,421</u>	<u>91,402</u>

**13. TANGIBLE FIXED ASSETS**

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1st January 2024 and 31st December 2024	<u>14,744</u>	<u>8,404</u>	<u>16,190</u>	<u>39,338</u>
<b>DEPRECIATION</b>				
At 1st January 2024	<u>14,244</u>	<u>8,404</u>	<u>15,558</u>	<u>38,206</u>
Charge for year	<u>500</u>	<u>-</u>	<u>614</u>	<u>1,114</u>
At 31st December 2024	<u>14,744</u>	<u>8,404</u>	<u>16,172</u>	<u>39,320</u>
<b>NET BOOK VALUE</b>				
At 31st December 2024	<u>-</u>	<u>-</u>	<u>18</u>	<u>18</u>
At 31st December 2023	<u>500</u>	<u>-</u>	<u>632</u>	<u>1,132</u>

**14. STOCKS**

	2024 £	2023 £
Goods for resale	<u>-</u>	<u>1,500</u>

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other debtors	<u>178</u>	<u>1,195</u>
Prepayments and accrued income	<u>19,402</u>	<u>20,880</u>
	<u>19,580</u>	<u>22,075</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Creditors in the course of activities	<b>1,715</b>	1,716
Other creditors	<b>472</b>	556
Grants payable	-	43,020
Accruals and deferred income	<b>3,592</b>	3,455
	<b>5,779</b>	48,747

**Grants payable**

	<b>2024</b>
	<b>£</b>
Opening liability obligation	<b>43,020</b>
Grants Awarded	<b>8,351</b>
Grants Paid	<b>(31,336)</b>
Grant obligation removed/no longer required	<b>(20,035)</b>
Closing liability obligation	-

**17. LEASING AGREEMENTS**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Within one year	<b>26,314</b>	26,313
Between one and five years	<b>20,602</b>	46,916
	<b>46,916</b>	73,229

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**18. MOVEMENT IN FUNDS**

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
<b>Unrestricted funds</b>			
General fund	71,981	61,546	133,527
<b>Restricted funds</b>			
One Off Donations-Other	100	11	111
National Lottery	5,835	(5,835)	-
Leeds Community Foundation – Jimbo’s Fund	-	916	916
Sir George Martin	2,400	(2,400)	-
One Community Foundation Kirklees	5,073	(5,073)	-
Live Well Leeds	983	(983)	-
Sir James Reckitt Charity	578	(578)	-
Yorkshire Building Society	1,492	(1,492)	-
The King Baudouin Foundation	1,977	(1,977)	-
One Community Kirklees - Jimmy Dickinson Fund	983	(983)	-
One stop Community Partnership - Groundwork UK	-	1,000	1,000
Liz & Terry Bramall Foundation	-	4,877	4,877
Affinity Care Community Partnership	-	1,833	1,833
Screwfix Foundation	-	2,100	2,100
The Hospital Saturday Fund	-	2,000	2,000
	<u>19,421</u>	<u>(6,584)</u>	<u>12,837</u>
<b>TOTAL FUNDS</b>	<u>91,402</u>	<u>54,962</u>	<u>146,364</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**18. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	219,479	(157,933)	61,546
<b>Restricted funds</b>			
Ellies Fund	182	(182)	-
One Off Donations-Research	2,886	(2,886)	-
One Off Donations-Other	290	(279)	11
National Lottery	-	(5,835)	(5,835)
Leeds Community Foundation	9,854	(8,938)	916
Sir George Martin	-	(2,400)	(2,400)
One Community Foundation Kirklees	-	(5,073)	(5,073)
Live Well Leeds	-	(983)	(983)
Sir James Reckitt Charity	-	(578)	(578)
Yorkshire Building Society	-	(1,492)	(1,492)
The King Baudouin Foundation	-	(1,977)	(1,977)
One Community Kirklees - Jimmy Dickinson Fund	-	(983)	(983)
One stop Community Partnership - Groundwork UK	1,000	-	1,000
Liz & Terry Bramall Foundation	5,000	(123)	4,877
Affinity Care Community Partnership	2,081	(248)	1,833
Screwfix Foundation	2,100	-	2,100
The Hospital Saturday Fund	2,000	-	2,000
Leeds Convalescent Society	500	(500)	-
	<u>25,893</u>	<u>(32,477)</u>	<u>(6,584)</u>
<b>TOTAL FUNDS</b>	<u>245,372</u>	<u>(190,410)</u>	<u>54,962</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2024**

**18. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	21,491	50,490	71,981
<b>Restricted funds</b>			
One Off Donations-Other	-	100	100
National Lottery	-	5,835	5,835
One Community Foundation Kirklees	-	5,073	5,073
Hull and East Riding CCG - Hey Smile Foundation	969	(969)	-
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>1,262</u>	<u>18,159</u>	<u>19,421</u>
<b>TOTAL FUNDS</b>	<u>22,753</u>	<u>68,649</u>	<u>91,402</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	314,698	(264,208)	50,490
<b>Restricted funds</b>			
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 Foundation Kirklees	6,386	(1,313)	5,073
Hull and East Riding CCG - Hey Smile Foundation	-	(969)	(969)
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>(44,122)</u>	<u>18,159</u>
<b>TOTAL FUNDS</b>	<u>376,979</u>	<u>(308,330)</u>	<u>68,649</u>

**18. 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**

For activities, crafts and refreshments on Ward L52, Leeds Children's Hospital.

**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 Foundation Kirklees**

Hardship support grants and debt and benefit advice to brain tumour patients and their families, resident in Kirklees.

**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**

For activities, crafts and refreshments on Ward L52, Leeds Children's Hospital

**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.

**Liz and Terry Bramall Foundation**

Hardship support, including financial grants and provision of welfare/benefits advice, for Leeds brain tumour patients and their families.

**Affinity Care Community Partnership**

Monthly peer support groups in Bradford

**Screwfix Foundation**

Redecoration of the Charity's property, following repair work.

**18. MOVEMENT IN FUNDS – continued**

**The Hospital Saturday Fund**

Funding for wellbeing walks for brain tumour patients and their families across Yorkshire

**Leeds Convalescent Society**

Financial support for brain tumour patients in Leeds during their convalescence.

**One Stop Community Partnership - Groundwork UK**

Hardship grants and financial advice to brain tumour patients struggling with the cost of living.

**19. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2024.



# YORKSHIRE'S BRAIN TUMOUR CHARITY

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Charitable income</b>		
Corporate and individuals	149,984	238,503
Gift aid	14,134	25,963
Legacies	23,379	-
Trusts and foundations	51,486	57,073
Event registrations	3,334	4,190
	<b>242,317</b>	<b>325,729</b>
<b>Other trading activities</b>		
Merchandise sales	507	47,948
<b>Other income</b>		
Other income	2,548	3,302
<b>Total incoming resources</b>	<b>245,372</b>	<b>376,979</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Cost of fundraising	37,884	72,643
Cost of trading	1,500	26,755
	<b>39,384</b>	<b>99,398</b>
<b>Charitable activities</b>		
Cost of services	25,367	64,256
Grants payable	(11,684)	203
	<b>13,683</b>	<b>64,459</b>
<b>Support costs</b>		
<b>Management</b>		
Wages	63,981	73,709
Social security	2,122	1,809
Pensions	1,952	1,455
Rates and water	830	1,133
Premises insurance	3,212	3,065
Light and heat	1,926	7,037
Telephone	1,047	2,375
Postage and stationery	1,812	1,144
Sundries	2,247	1,486
Staff training	-	332
Business mileage costs reimbursed	1,352	135
Rent	25,035	24,930
Premises cleaning	1,444	1,669
Repairs and maintenance	12,798	1,483
Bank charges	80	125
Equipment leasing and hire	1,595	1,856
Carried forward	<b>121,433</b>	<b>123,743</b>

This page does not form part of the statutory financial statements

# YORKSHIRE'S BRAIN TUMOUR CHARITY

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024	2023
	£	£
<b>Management</b>		
Brought forward	121,433	123,743
Meeting costs	339	547
Software, IT support and related costs	9,643	8,387
Depreciation of tangible asset s	1,114	2,001
	<u>132,529</u>	<u>134,678</u>
<b>Governance costs</b>		
Accountancy and legal fees	2,748	3,114
Other legal and professional	2,066	6,681
	<u>4,814</u>	<u>9,795</u>
Total resources expended	<u>190,410</u>	<u>308,330</u>
<b>Net income</b>	<u>54,962</u>	<u>68,649</u>

This page does not form part of the statutory financial statements